



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

3.17.30

DECEMBER 5, 2024

EFFECTIVE DATE

(01-01-2025)

PURPOSE

- (1) This transmits revised IRM 3.17.30, Accounting and Data Control, SC Data Controls.

MATERIAL CHANGES

- (1) IRM 3.17.30.1.5 added subsection regarding Program Reviews.
- (2) IRM 3.17.30.1.6 added subsection regarding Vulnerability Assessments.
- (3) IRM 3.17.30.12.2.5 removed as the reports are saved electronically.
- (4) IRM 3.17.30.14.1.1(1) updated Reports Cycle Cutoff Dates table with 2025 cycles.
- (5) IRM 3.17.30.17.1 updated the Monthly SCCF Aged Transcript table with 2025 dates.
- (6) Editorial and grammar updates made throughout the document. This includes changes from Wage and Investment (W&I) to Taxpayer Services (TS).

EFFECT ON OTHER DOCUMENTS

IRM 3.17.30, Accounting and Data Control, SC Data Controls, dated December 04, 2023 (effective January 1, 2024) is superseded.

AUDIENCE

Taxpayer Services (TS), Submission Processing Campus employees in the Data Control function, also known as the Balancing function.

James L. Fish
Director, Submission Processing
Taxpayer Services Division

3.17.30
SC Data Controls

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3.17.30.1
(04-06-2017)
Program Scope and Objectives

- (1) **Purpose:** This IRM includes instructions for supporting and balancing the Service Center Control File (SCCF), balancing and releasing transaction tapes to the Enterprise Computing Center (ECC), and balancing the Submission Processing Campus (SPC) suspense accounts. These instructions are provided for use by the Data Controls function, also known as the balancing function, in the Submission Processing Campus Accounting Operation.
- (2) **Audience:** Submission Processing, Accounting Data Control SCCF balancing technicians.
- (3) **Policy Owner:** The Director of Submission Processing
- (4) **Program Owner:** Submission Processing, Accounting Control Section
- (5) **Primary Stakeholders:** Taxpayer Services (TS), Submission Processing, Accounting Operations

3.17.30.1.1
(04-06-2017)
Background

- (1) These instructions provide for use by the Data Controls function, also known as the Balancing function, in the Submission Processing Campus Accounting Operation. The balancing of daily, weekly and monthly reports are a mission critical function and must be completed timely.
- (2) The Service Center Control File (SCCF) is a real time file designated to control all documents and revenues while accountable to the Submission Processing Campus. Each control is verified prior to being processed by the SCCF. Instructions within this IRM will explain and guide technicians on the balancing steps.
- (3) Instructions on balancing the Form 3996, *Revenue Receipts Recap*, also included in the proceeding sections.

3.17.30.1.2
(11-27-2020)
Roles and Responsibilities

- (1) The Director, Submission Processing, oversees the policies in this IRM and approves and authorizes the issuance of this Internal Management Document.
- (2) The Operations Manager and Department Manager secure, assign and providing training for the staff needed to perform the task required throughout this instruction.
- (3) The Frontline Manager assigns cases and controls the workflow. Accurate recording of hours and volume is required. Task of balancing and reporting is rotated periodically to mitigate the risk of fraud.
- (4) The employee must ensure that the CRL, SCCF, and Tape Edit Processing (TEP) runs is properly balanced before succeeding runs get initiated or tapes get released to the Enterprise Computing Center.
- (5) **NOTE:** While working assigned cases, SP employees may come across blocked accounts on IDRS. These accounts can be identified by an IDRS security violation message: "Unauthorized Access to This Account". Forward the transcript to your manager. Managers will notify the local Planning & Analysis Staff who will scan the transcript and send encrypted information to

keep the original case in a file awaiting access (can take up to 5 business days). Once notified access is granted, the case can be processed following applicable procedures.

#

3.17.30.1.3
(01-01-2025)

(1) Below is reference to the definitions of words/terms used while working with
SCCF.

Terms and Acronyms

Term	Definition
Abstract Number	A three-digit code to identify type of tax within a tax class. See IRM 3.17.30.18.3.
Action Delete Status Indicator (ADSI)	Generated by Trans Deletion Control Record or manually with from to code 7–7 to prevent block proof records from posting to SCCF. See IRM 3.17.30.9.4.
Automated Non-Master File (ANMF)	Primary NMF function providing automation of NMF accounts; generates abstract number for SCCF good block proof record.
Batch/Block Tracking System (BBTS)	Batch creation and tracking system with on-line adjustment and road mapping capabilities. See IRM 3.17.30.3.2.
Block Proof Records	Generated control records which change the SCCF balances by moving documents in good, error, or reject status. The Tape Control Record List has the list of block proof records. See IRM 3.17.30.6.7.
Block Sequence List	A listing in sequence number order of all DLNs being released to tape ECC. See IRM 3.17.30.6.7.
Block Status Code	Printed on transcript in field S to identify current status of the block on SCCF, e.g., A for active, I for inactive, S for shelved, etc. See IRM 3.17.30.4.2.
Block Out of Balance (BOB) Code	SCCF related BOB Codes generate when control records fail to find matching DLNs on SCCF, count and/or amount is different, and as duplicate control record is entered. See IRM 3.17.30.9.12.
BOB Indicator	Code to show that a block is in BOB status. See IRM 3.17.30.9.12.
CADE	The Customer Account Data Engine (CADE) system is the cornerstone of the IRS modernization program. It is incrementally replacing the IRS tape-based Individual Master File (IMF) system as the system of record for taxpayer account and return data. CADE is being developed and implemented over a series of multiple releases. Taxpayer accounts move from the IMF to the modernized system based on a segmented approach whereby the simplest accounts move first (e.g., Form 1040-EZ accounts), followed by increasingly complex taxpayer accounts with each new phase. CADE was stopped in June 2011.
CADE 2	Customer Account Data Engine 2 is a centralized relational database. Beginning January 2012, the Individual Master File (IMF) will provide daily processing of taxpayer's accounts.
Control-D	Control-D/Web Access Server accesses reports via the Internet. It uses your Web browser to let you view reports using sophisticated viewers, filters, and indexing capabilities. This application will replace Electronic Online Network System (EONS).
Command Code SCFAJ	Command Code used to input on-line adjustments to the SCCF. See IRM 3.17.30.5.4.
Command Code SCFDL	Command Code used to access the on-line delete file prior to running the daily Tape Edit Processing (TEP). See IRM 3.17.30.11.2.
Command Code SCFRQ	Command Code used to request special SCCF transcripts. See IRM 3.17.30.16.1.

Term	Definition
Command Code SCFRV	Command Code used to adjust the Non-Master File revenue receipts report. See IRM 3.17.30.18.5.
Command Code SCFTR	This code is used to access and research any current SCCF record from an IDRS terminal. See IRM 3.17.30.4.1.
Control Date Recap	A summary by DLN control date of pre-journalized money amounts listed on the corresponding Control Record Listing (CRL) list of Master Control Records, Tape Control Records or Nullified Control Records. See IRM 3.17.30.6.4.
Control Record Listing (CRL)	This is the listing of all control records input or generated for the SCCF processing date. The CRL has separate listings for each type of control record for each Master File. See IRM 3.17.30.6.1.
Control Record Source Code	Shows area or function which initiated adjustment record. See IRM 3.17.30.5.3.
Daily Block Proof Summary (DBPS)	A computer printout created daily as a management tool to monitor receipts, inventories, and processed volumes. See IRM 3.17.30.15.5.
Delete Source Code	Identifies method of deletion from TEP and determines effect the deletion will have on SCCF. See IRM 3.17.30.11.1.
Document Locator Number (DLN)	Each return is assigned a DLN that is established on the SCCF and remains until the return posts and accountability is transferred to the Enterprise Computing Center for processing to the Master File.
Electronic Federal Tax Payment System (EFTPS)	A separate EFTPS control file is kept for electronic payments by the Ogden Submission Processing Campus. See IRM 3.17.277, Electronic Payments.
Electronic Filing—ELF	Return data received by electronic transmission, magnetic tape, or floppy disk.
Electronic Output Network System (EONS)	Using a personal computer linked to a Local Area Network (LAN) and the Unisys mainframe, reports normally received in printed form may be viewed and printed.
Enterprise Computing Center (ECC) Delete	A block of transactions deleted from a good tape file after receipt at ECC. See IRM 3.17.30.11.4.
Enterprise Computing Center (ECC) Reject	A block of transactions deleted from good tape by ECC because the block fails an ECC validity check or has an ECC read fail. See IRM 3.17.30.11.4.
Error Code	Various codes generated when control records fail to meet certain validity checks on the CRL. See IRM 3.17.30.7.1.
FEDTAX—Federal Agency Tax Payment System	Federal agencies use the FEDTAX II system to submit tax payments and Form 941, <i>Employer's Quarterly Tax Return</i> , returns for processing in Ogden. FEDTAX II Payments process as part of EFTPS, and Form 941 as part of 941 <i>e-file</i> . The original FEDTAX system was located in Andover from 1992 until July 1998.
Form 813 A, B, C, (c), or 2 Part, Document Register	This form is used to control and block transaction amounts for remittance or assessment documents. See IRM 3.17.30.3.2.3.

Term	Definition
Form 2275 - Records Request, Charge and Recharge	This form is used as a replacement document to show the disposition of documents which must be removed from a block. See IRM 3.17.30.17.3.5.
Form 9382 - Batch Transmittal	This form is obsolete, but is generated and saved electronically by the BBTS system. This form lists all block DLNs in a batch. It is a routing slip which controls the batches of documents from one processing point to another. This form is also used to establish SCCF control for non-remittance DLNs. See IRM 3.17.30.3.2.2.
Form 3893 - Re-entry Document Control	This document is used to control and to input the block header for documents being reinput or reprocessed with the original DLN. See IRM 3.17.30.11.8.
Form 3996 - Tax Revenue Receipts Recap	This form is used to balance Account 2100 (Direct Revenue Receipts) by tax class to the SCCF, Revenue Receipts Control Sheets, and all other accounts that include current revenue receipt monies. See IRM 3.17.30.14.6.
Form 4028 - Service Center Control File Adjustment Record	This form is used to remove, establish, and adjust records or money on the SCCF. See IRM 3.17.30.5.6.
Form 4028-A - Service Center Control File Renumber Adjustment Record	This form is used to simultaneously remove a DLN and establish a replacement DLN on the SCCF. See IRM 3.17.30.5.7.
Form 6752—Return Non-Refile Flag	This form is used to document missing Aged items which must be written off the SCCF. See IRM 3.17.30.17.5.
Form 6845 - SCCF Transcript Request Worksheet	This automated form is used to prepare special SCCF transcript requests for input with Command Code SCFRQ. See IRM 3.17.30.16.1.
Form 8166 - Revenue Accounting Control System (RACS) Input Reconciliation Sheet	Form prepared by Accounting Branch technicians to consolidate source data for input to (RRACS) terminals.
From Code	Usually shows balance on SCCF being decreased. See IRM 3.17.30.5.2.
Government On-line Accounting Link System - GOALS	A government-wide telecommunication network which links the Submission Processing Campus to the Regional Financial Centers and Treasury Financial Management Service to obtain disbursement and deposit information; used to process interagency transactions and to submit reports to Treasury Financial Management Service.
Historic Reactivation	The systemic or manual process whereby inactive SCCF modules retrieve from the Historic SCCF to the current SCCF Database. See IRM 3.17.30.4.6.
Historic Transcript	A computer-generated listing of DLNs being removed from the SCCF with closed balances. This transcript should be produced at least once each month. See IRM 3.17.30.16.4.

Term	Definition
Input System Source Code	Shows system through which master control record originates, e.g., RRPS, IDRS, IRP OCR, etc. See IRM 3.17.30.4.5.1.
Invalid Control Records List	Control records which cannot be recognized as belonging to one of the established control record lists. See IRM 3.17.30.6.2.
Master Block Control Sheet (MBCS)	A summary by tax class of all revenue receipts currently on the SCCF. See IRM 3.17.30.14.5.
Master Control Record (MCR)	A record that establishes SCCF control. MCRs generate by BBTS, SCFAJ, IDRS, ISRP-RRPS, RPS for Lockbox, and IRP OCR, or produced from ISRP input. See IRM 3.17.30.3.2.
Master File System ID Code	Numbers assigned to identify file system. Valid numbers, 1 through 6. See IRM 3.17.30.4.1.
Modernized Electronic Filing (MeF)	Receives and processes electronic filed returns in an internet environment.
MIR	Miscellaneous Inventory Report (formerly known as MISTLE): A weekly report of inventory data received from all Submission Processing Campuses for SC Monitoring. See IRM 3.17.30.17.7.
NPJ Batch Recap	A list of all non-remittance blocks (Non-Pre-journalized) established on the SCCF from Form 9382. This is a part of the CRL. See IRM 3.17.30.6.4.6.
Nullified Unpostable	An unpostable item that cannot be corrected by normal correction procedures. It is removed from the unpostable file and established on the SCCF. See IRM 3.17.30.13.1.
Other Pre-journalized (OPJ)	A pre-journalized transaction which does not meet the requirements for a revenue receipt on the CRL or Revenue Receipt Control Sheet (RRCS). The transaction will have a non-revenue receipt document code (45, 48, 51, 56, 58, 68), a prior year Julian date, or fail certain CRL validity checks. See IRM 3.17.30.6.4.1.
Overflow block	A DLN module on SCCF with 149 control records. See IRM 3.17.30.10.5.
Pre-journalized Trial Balance	A computer-generated printout of the pre-journalized balances on the SCCF. It consists of a control date recap, a summary of the in-process amounts, and a Future DLN Listing. See IRM 3.17.30.15.1.
Railroad Retirement Board Link (RRBLINK)	System for processing electronic transfer of funds for payment of employment taxes by employers filing Form CT-1.
Receipts Control Account (RCA)	A manually prepared worksheet used for a cumulative control of revenue receipts data. See IRM 3.17.30.14.2.
Record Type ID Code	Code that shows the type of control record either posted to SCCF or trying to post to SCCF. See IRM 3.17.30.4.5.
Reinput	A document that has not posted to the Master File being sent back through ISRP with the original DLN. See IRM 3.17.30.11.8.2.
Reinput Source Code	Shows other than initial input of document or block. See IRM 3.17.30.4.5.

Term	Definition
Reject	A numbered return or document that is removed from pipeline processing because of an unprocessable condition.
Integrated Submission Remittance Processing (ISRP) - Residual Remittance Processing System (RRPS)	System for processing payments and vouchers received from taxpayers, assigning and controlling payment DLNs, and preparing a deposit package for the banking system and for Accounting.
Renumber Reclassification Summary	A summary of the reclassified, renumbered block proof records from all Master Files by general ledger account to facilitate balancing and journalization. See IRM 3.17.30.6.5.
Reprocessable	A document that has posted to the Master File with erroneous data. It is reestablished on the SCCF and processed with the correct data and the same DLN. These records will have a "R" source code on the SCCF.
Revenue Receipts	Pre-journalized amounts associated with any valid document code except document codes 34, 45, 48, 51, 54, 58, or 68. Only "current" revenue receipts (with DLN control dates within the current fiscal year) accumulate for reports purposes, except during the two cycles of "13th Month" (September Supplemental) processing.
Revenue Receipts Control Sheet (RRCS)	A breakout of the tax classes of the pre-journalized, other pre-journalized and future amounts being transferred to Enterprise Computing Center (ECC) on the transaction tape or being reestablished on the SCCF as nullified unpostables. See IRM 3.17.30.10.2.
Submission Processing Campus Recognition/Image Processing System (SCRIPS)	SCRIPS is an image capture and data processing system. See IRM 3.17.30.3.10.
SCCF Aged Transcript	A printed transcript of all DLNs with aged open balances, based on variable aging criteria. See IRM 3.17.30.17.1.
Service Center Control File (SCCF)	Computer established records of all data in-process in the Submission Processing Campus. See IRM 3.17.30.1.1.
Submission Processing Campus (SC) Delete	An accounting block to be removed from the Submission Processing Campus transaction tape before release to ECC. The blocks delete by way of the Tape Edit Processor.
Tape Edit Processing (TEP)	This is the computer program which is the last step in transaction processing before the tapes transmit to ECC. The TEP deletes any record that fails certain validity checks or that is identified for deletion on the SCFDL delete file. See IRM 3.17.30.12.2.
Tape Sequence Number (TSN)	The sequential number assigned to each block on the transaction tape when it is prepared for release to ECC. Each Good Block Proof Record on the CRL will identify the TSN and all Submission Processing Campus and ECC deletes will use the number to locate records to be deleted from the transaction tape. See IRM 3.17.30.6.7.
To Code	Usually shows balance on SCCF being increased. See IRM 3.17.30.5.2.

Term	Definition
Transcript Code	Various codes generated for invalid posting to SCCF based on error conditions encountered and type record trying to post to SCCF. See IRM 3.17.30.9.
Treasury Reports Data Indicator	Shows in "TI" field on Tape CRL to identify blocks adjusting the Treasury Report on gas and oil. See IRM 3.17.30.6.7.

(2) A list of acronyms found throughout this IRM follows:

Acronym	Definition
AAV	Accountability Acceptance Vouchers
ABC	Alpha Block Control
ADSI	Action Delete Status Indicator
ANMF	Automated Non-Master File
BBTS	Batch/Block Tracking System
BEITC	Business Energy Investment Tax Credit
BMF	Business Master File
BOB	Block Out of Balance
BPR	Block Proof Record
BSL	Block Sequence List
CADE 2	Customer Account Data Engine 2
CAWR	Combined Annual Wage Reporting
CC	Command Code
CMS	Cash Management System
CR	Credit
CRL	Control Record Listing
DDIA	Direct Debit Installment Agreement
DBA	Database Administrator
DBPS	Daily Block Proof Summary
DCF	Dishonored Check File
DED	Data Edit and Validation
DLN	Document Locator Number
DOJ	Department of Justice

Acronym	Definition
DPS	Daily Posting Summary
DPS	Document Processing System
DR	Debit
EC	Error Code
ECC	Enterprise Computing Center
ECP	Electronic Check Presentation
EDT	Electronic Data Transfer
EFT	Electronic Funds Transfer
EFTPS	Electronic Federal Tax Payment System
EIF	Entity Index File
EIN	Employer Identification Number
ELF	Electronic Filing System
EOD	End-of-Day
EONS	Electronic Output Network System
EPMF	Employee Plans Master File
ERS	Error Resolution System
ETD	Electronic Transmitted Data
FEDTAX	Federal Agency Tax Payment System
FLC	File Location Code
FTD	Federal Tax Deposit
GBP	Good Block Proof
GLF	General Ledger File
GMF	General Mainline Framework
GOALS	Government On-Line Accounting Link System
GUF	Generalized Unpostable Framework
HC	Historic Cycle
IDRS	Integrated Data Retrieval System
IMF	Individual Master File
IRM	Internal Revenue Manual
IRP	Information Returns Processing

Acronym	Definition
ISRP	Integrated Submission Remittance Processing
IT	Information Technology
LAN	Local Area Network
MBCS	Master Block Control Sheet
MCR	Master Control Record
MCRL	Master Control Record Listing
MeF	Modernized Electronic Filing
MFC	Master File Code
MFT	Master File Tax
MIR	Management Information Report for Top Level Executives
N/R	No Remittance
NMF	Non-Master File
NPJ	Non-Pre-journalized
OCR	Optical Character Recognition
OPJ	Other Pre-journalized
PCD	Program Completion Date
PVS	Processing Validation Section
RRACS	Redesigned Revenue Accounting Control System
RCA	Receipts Control Account
RPS	Remittance Processing System
RPSID	Remittance Processing System Identification
RRBLINK	Railroad Retirement Board Link
RRCS	Revenue Receipts Control Sheet
RRPS	Residual Remittance Processing System
RTR	Remittance Transaction Register
SC	Submission Processing Center
SCCF	Service Center Control File
SCRIPS	Submission Processing Campus Recognition/Image Processing System

Acronym	Definition
SPC	Submission Processing Campus
SSN	Social Security Number
TEP	Tape Edit Processor
TIN	Taxpayer Identification Number
TSN	Tape Sequence Number
TC	Tax Class
URF	Unidentified Remittance File
XREF	Cross Reference
XSF	Excess Collections File

3.17.30.1.4
(11-17-2021)
Related Resources

- (1) The following manual sections, websites, or documents frequently used in conjunction with this IRM:
 - Data Control balancing worksheets are located at *TSCASSp ADC - Home (sharepoint.com)*
 - Instruction Guide - ITM Course 10819/10820, Controlling and Balancing Service Center Data
 - Instruction Guide - ITM Course 56359/56360, Processing SCCF Invalid Transcripts
 - IRM 2.3, IDRS Terminal Responses
 - IRM 2.4, IDRS Terminal Input
 - IRM 3.10.5, Batch/Block Tracking System (BBTS)
 - IRM 3.17.277, Electronic Payments
 - IRM 3.40.37, General Instructions
 - IRM 3.30.123, Processing Timeliness Criteria and Critical Dates
 - IRM 3.17.63, Redesigned Revenue Accounting and Control System
 - IRM 3.17.41, Accounting and Operating Reports
 - IRM 3.17.46, Automated Non-Master File Accounting
 - IRM 3.17.64, Accounting Control General Ledger Policies and Procedures

3.17.30.1.5
(01-01-2025)
Program Management and Review

- (1) Functional areas are responsible for reviewing the information in this IRM annually to ensure accuracy, consistency, and to promote effective program administration.
- (2) Program Reviews are mission critical to the health of accounting and deposit programs to ensure integrity of the general ledger accounts and accuracy of the financial statements. It is essential that each function conducts its operations with an emphasis on mitigating risks, identifying best practices, and adhering to IRM requirements. An objective assessment of program compliance, including all applicable procedures and guidelines, is necessary to ensure that adequate internal controls are in place.
- (3) **Program Effectiveness:** The program effectiveness includes conducting reviews and analysis to detect and identify material or significant deficiencies that could adversely impact IRS audits and/or financial statements. These

reviews are necessary to ensure Submission Processing is conducting business as prescribed in the governing IRM's and are designed to identify potential internal control deficiencies that may impair the integrity of the general ledger accounts and/or financial reporting.

- (4) **Program Reviews:** A program review ensures actions are in accordance with IRM procedures. SP HQ Accounting and Deposit Section conducts program reviews to verify compliance with IRM requirements, address TIGTA/GAO findings, identify risks to internal controls, address error trends, and training needs, as needed. In addition, the reviews ensure IRM procedures are applicable, adequate, and adhere to Department of the Treasury and/or IRS guidelines.
- Program reviews will be planned and conducted based on business needs and priorities.
 - Notification will be provided to the SP campus leadership in advance.
 - Reviews will be conducted to evaluate program delivery and conformance to administrative and/or IRM compliance requirements.
 - The program review summary report will outline observations and recommendations for program guidance, corrective actions, and/or mitigation strategies, as appropriate.
 - A memorandum signed by the Director, SP will be forwarded to the Field Director, SP with a high-level overview of the areas of improvement.
 - Functional areas will retain a copy of the report and all applicable supporting documentation in a centralized location.
- (5) **Corrective Action Plan:** The Corrective Action Plan is a plan of action that is developed to resolve the condition that resulted in noncompliance with IRM requirements. In addition, an effective Corrective Action Plan identifies the root cause of problems to minimize or eliminate their recurrence. Corrective actions are developed, implemented, managed, and monitored to promote program improvement.
- a. As part of the Program Review process, functional areas are required to provide a written Corrective Action Plan response to the review recommendations within 30 days of receiving the program review summary report.
 - b. The Corrective Action Plan must include:
 - Date of Review
 - Program Reviewed
 - Recommended/Risk Identified
 - Corrective Action
 - Completion Date
- (6) A copy of the program review and Corrective Action Plan must be retained as substantive documentation and evidence of mitigation and/or remediation of the noncompliance.
- (1) A vulnerability assessment identifies, quantifies, and prioritizes the vulnerabilities of government programs and assets including systems/technology, property, funds, and employees. Vulnerability assessments may be conducted on any business process to assess the risks of business failure and/or weakness caused by internal or external factors.

3.17.30.2
 (04-06-2017)
**Data Control Run
 Numbers**

(1) CRL Outputs

Number	Title
SCF0141	Invalid Control Records List
SCF0142	Block Sequence List
SCF1141	Adjustment Control Record List
SCF1142	Master Control Record List
SCF1143	Control Date Recap—Master Control Records
SCF1144	Non-Pre-journalized Batch Recap
SCF1145	Error Deletion List
SCF1146	Renumber Control Record List
SCF1147	Control Record Renumber Reclassification Summary
SCF1148	New DLN Record List
SCF1149	Nullified Control Record List
SCF1150	Control Date Recap—Nullified Unpostables
SCF1151	Tape Control Record List
SCF1152	Control Date Recap—Good Block Proof Records

(2) SCCF Outputs

Number	Title
SCF0740	No Activity Listing
SCF0740B	Repeat No Activity List
SCF0741	Block Completion List
SCF0742	Control File Summary
SCF0743	Control File Transcript Invalid Modules
SCF0744	Control File Transcripts Aged Manual Modules
SCF0745	SCCF Historic Transcripts
SCF0746	SCCF Special Transcripts
SCF0747	Pre-journalized Trial Balance
SCF0748	Pre-journalized Trial Balance—SCCF Future DLN List
SCF0749	Status Listing
SCF0750	Control File Transcripts Aged Error/Reject Modules
SCF0751	Control File Transcripts Aged Manual and Err/Rej Modules
SCF0752	SCCF Aged Summary
SCF0753	Control File Transcripts Aged Bob Modules
SCF0754	Cycle Proof List (Daily)
SCF0755	Cycle Proof List (Weekly)
SCF0756	Master Block Control Sheet

(3) Revenue Receipts

Number	Title
SCF1340	Revenue Receipts Control Sheet
SCF1341	NMF Report of U.S. Internal Revenue Receipts
SCF1342	Revenue Adjustment Listing

(4) Tape Edit Processor Outputs

Number	Title
GMF1540	Invalid Deletes List
GMF1541	Unmatched Deletes List
GMF1542	Deleted Records List
GMF1543	Transaction Release Adjustment Report
GMF1544	Transaction Release List
GMF1545	Transaction Release Summary

(5) Unpostables

Number	Title
GUF5140	No Match Error List
GUF5141	Invalid Database Correction
GUF5149	GUF Extract Run Control Report
GUF5340	Unpostable Control Report
GUF5342	Nullified Unpostable—Revenue Receipts Control Sheet
GUF5547	Nullified Distribution Listing—Data Controls

(6) Other SCF Listings

Number	Title
SCF0143	EPMF Extract Report
SCF0160	Run Control Report
SCF0341	Block Delete Request List
SCF0360	Run Control Report
SCF0541	Transcript Request List
SCF0560	Run Control Report
SCF05H60	Run Control Report (Historic)
SCF0760	Run Control Report
SCF1160	Run Control Report
SCF1360	Run Control Report
SCF1560	Run Control Report
SCF1640	Run Control Report
SCF1641	Error Report
SCF1642	ANMF Input Recap Control Listing
SCF1741	Reactivation Request List
SCF1742	Required Reactivation File List for SCF96
SCF1760	Run Control Report
SCF9641	Reactivation Request No Match Report
SCF9660	Run Control Report
SCF9741	Reactivation Requests List
SCF9760	Run Control Report

(7) Error Resolution System

Number	Title
ERS0540	Error Resolution Rejected Records List
ERS1740	Error Resolution New Suspense List
ERS1742	Error Resolution Duplicate Document DLN Register
ERS1747	Error Resolution Inventory Control Report
ERS1749	Edit Dup-DLN and New Suspense Data

(8) RPS Listings

Number	Title
RPS0341	RPS Remittance Recap
RPS0342	RPS General Ledger Account Number List
RPS0540	RPS Pre-Mainline Correction Mismatch List
RPS0541	RPS Pre-Mainline Update Run Control Report
RPS0543	Pre-Mainline Update Block Proof List

(9) ISRP-RRPS

Number	Title
ISR0441	Detail Pocket Cut Report and Check Pocket Summary
ISR0540	RRPS Master File Remittance Recap Report
ISR0541	RRPS Document Remittance Register Report (813 equivalent)
ISR0542	General Ledger Account and List
ISR0543	End Point Master Listing Report
ISR0545	RRPS NMF Remittance Recap Report
ISR0546	RRPS General Fund Remittance Recap Report
ISR0547	RRPS Deposit Fund Remittance Recap Report
ISR0548	RRPS Refund Repayment Remittance Recap Report
ISR0551	Deposit Summary

(10) DED Reports

Number	Title
DED0140	Edit Block Proof List
DED0141	Edit Reject List
DED0142	Edit Controls
DED0143	RRPS Non-Ascending S/N Documents Dropped List

(11) Other GMF Reports

Number	Title
GMF0140	Run to Run Controls
GMF0440	Run to Run Controls
GMF0640	Mainline Block Run Control Report
GMF0641	BOB P Code Block List
GMF0740	Raw Run Control Report
GMF0840	Correction Run Control Report
GMF0945	Block Out of Balance ID List
GMF2740	Electronic Returns Run Control Report
GMF3340	F1040 TIN Perfection
GMF3740	F1040 Doc Perfection Run Control Report
GMF3940	Run Control Report
GMF8141	Program Number Master List

3.17.30.2.1
(05-22-2019)

**Service Center Control
File (SCCF) Runs**

- (1) The following SCF runs to use with the on-line SCCF.
- a. SCF01 Control Record Validation. Validity checks of all control records received in batch processing. On-line control records pass through to other runs. Creates the Invalid Control Record List and the Block Sequence List.
 - b. SCF03 Control Record Posting. Consistency checks and posts all control records except on-line SCCF adjustments from SCFAJ. Creates the daily on-line delete file and the printed Block Delete Request List, SCF0341.
 - c. SCF05 Control File Analysis. Updates the SCCF file. Selects records for special transcripts and reports. Creates backup file. When this run is completed, real time may be brought up for SCFTR and SCFAJ.
 - d. SCF07 Control File Report and Transcripts. Creates print file for all SCCF reports.
 - e. SCF11 Control Record Reports. Creates the print file for control records from batch and on-line input.
 - f. SCF13 Revenue Receipts Reports. Analyzes the cumulative revenue receipts files and incoming control records, SCFRV records, and date records.
 - g. SCF15 Downloads the daily on-line delete file. Sorts the deletes into TEP sequence, and outputs a delete file for GMF15, which is normally run immediately.
 - h. SCF16 Updates the SCCF with ANMF 0–5 adjustments, centralized at KCSC.
 - i. SCF17 Downloads records of all SCCF command codes for processing into batch programs.
 - j. SCF83 Daily run to change the process date and optional criteria for reports to be produced by SCF07 and SCF13.
 - k. SCF96 Batch run to extract from the cumulative historic file all records that match historic reactivation request records. Generates informational posting record for each module reactivated by SCFTRH.

- I. SCF97 Posts the extracted historic records onto the SCCF Database.

3.17.30.3
(01-01-2010)

**Master Control
Operations**

- (1) This section outlines master control operations.

3.17.30.3.1
(01-01-2010)

**Establishment of Service
Center Control File
(SCCF) Control**

- (1) SCCF control can be established in different ways.
 - a. Form 9382, Batch Transmittal—to establish non-remittance returns and documents through BBTS. (See IRM Figure 3.17.30-1).

File: N/R-1040	Program	43110	Batch No.	4397
Batch ID:	Est. Volume:	0	Rel. Date:	225/20XX
Doc Type: IMF	Actual Volume:	30	Cycle:	20XX/33
Rec. Date: 216/20XX	REPROCESSABLE		Account Type Code:	
Route: 180-210-230-610				

30	3QE	00	221	135	82943	X	1
	3QF	00	221	141	007	X	13
	3QG	00	221	141	10714	X	1
	3QH	00	221	141	11617	X	1
	3QJ	00	221	141	11798	X	1
	3QK	00	221	155	05132	X	1
	3QL	00	221	155	070	X	2
	3QM	00	221	155	00024	X	1
	3QN	00	221	155	11191	X	1
	3QP	00	221	155	14627	X	1
	3QQ	00	221	155	149	X	2
	3QR	00	221	162	01208	X	1
	3QT	00	221	162	02714	X	1
	3QU	00	221	162	04526	X	1
	3QX	00	221	162	04726	X	1
	3QZ	00	221	162	05047	X	1

180	49	218/20XX	10:33
-----	----	----------	-------

U.S. Government Printing Office Program C938-5
Form 9382-1 Pt. (01 Rev. 3-84)

Figure 3.17.30-1 Form 9382, Batch Transmittal

- b. Form 813, Document Register—to establish non-Residual Remittance Processing System (RRPS) remittance documents through the Integrated Submission and Remittance Processing System (ISRP). (See IRM Figure 3.17.30-2).

Alpha Numeric S.C. Block No	Document Register		R	B D L O C K	00 224 205 692	Y R
	<input type="checkbox"/> Perfect <input type="checkbox"/> Regular	<input type="checkbox"/> Imperfect <input type="checkbox"/> Estimated				
Batch Ctr. Number	Count Code	Trans. Code	Date			
	240.00	00				50
	276.40	01				51
	1,540.00	02				52
	1,117.00	03				53
	101.15	04				54
	390.00	05				55
	540.00	06				56
	50.00	07				57
		08				58
		09				59
		10				60
		11				61
		12				62
		13				63
		14				64
		15				65
		16				66
		17				67
		18				68
		19				69
		20				70
		21				71
		22				72
						78
						79
						80
						81
						82
						83
						84
						85
						86
						87
						88
						89
						90
						91
						92
						93
						94
						95
						96
						97
						98
						99
		Total				4,254.55 T+
#2510		Adjustment				
		Adjusted Total				

Figure 3.17.30-2 Form 813, Document Register

- c. Remittance Processing System (RPS) Documents—all payments and returns processed through RPS establish on the SCCF directly from a control tape produced by the RPS system.
- d. IDRS Blocks - all blocks processed through IDRS establish on the SCCF directly from a Control tape produced by the IDRS system.
- e. Adjustment Codes - a record can be established on the SCCF with a SCCF Adjustment. IRM 3.17.30.5.1 and IRM 3.17.30.5.2 explain the adjustment codes for establishing SCCF records

- f. Nullified Unpostables - Nullified unpostables with Action Codes 1 and 8 establish on the SCCF from a tape produced by the GUF.
- g. IRP - Master Control Records (MCR) also get produced on a control tape from IRP OCR. Input System Source Code S identifies these MCRs.
- h. Modernized Electronic File (MeF) programs generate master control records for the SCCF.

3.17.30.3.1.1
(01-01-2010)

Reprocessable and Unpostable Control Records

- (1) Master Control Records for reprocessable returns create with a source Code R to identify the record as reprocessable.
- (2) Any block established on the SCCF as a nullified unpostable, deleted unpostable, or reprocessable that had previously been removed to the SCCF historic will create a reactivation record to recall the historic module to the open SCCF. Normally, the historic record is extracted and moved to the front of the open module the next day.

3.17.30.3.2
(01-01-2010)

Processing of Master Control Record Source Documents

- (1) The following information pertains to processing of MCR source documents.

3.17.30.3.2.1
(01-01-2010)

Batch Block Tracking System (BBTS)

- (1) The Batch/Block Tracking System (BBTS) is an integrated batch creation and tracking system. BBTS resides on a minicomputer and is connected to work areas through the Submission Processing Campus local area network.
- (2) Under BBTS:
 - All Document Locator Numbers (DLNs) get generated on-line, without the possibility of systemic duplication.
 - The MCR is output via daily creation of the BBT0103 file, which is input to GMF04 for input to SCF01.
 - Errors in batch creation are nonexistent. Almost all entries validate at the time of input. No record may be committed to the database until all errors are corrected.
- (3) The BBTS incorporates the following capabilities:
 - Batch number generation for all types of returns: Non-remit (N/R), With-remit (W/R)
 - DLN generation
 - Batch tracking
 - Road mapping capabilities
 - RPSID number generation
 - Batch deletions
 - Automatic, paperless adjustments and rollbacks
 - Automatic MCR generation for N/R and W/R
 - On-line information reports for users
 - Automatic generation of Form 9382, Form 813, and Form 813-A

3.17.30.3.2.2
(01-01-2011)

Form 9382 Batch Transmittal

- (1) The BBTS generated Batch Transmittal, Form 9382, is routed to Data Control for retention and balancing.
- (2) See IRM 3.17.30.3.4 for MCR verification procedures.

3.17.30.3.2.3
(01-01-2011)
**Form 813 Document
Register**

- (1) Part 2 of every Form 813 is routed to Data Control by Clearing and Deposit or from other Submission Processing Campus functions which assign DLNs for remittance documents.
- (2) The Form 813 should comprise 100 or fewer documents within the block.
- (3) In the upper left part enter an Alpha Block Control number which is obtained from the Batching function.
- (4) Run a tape on all Form 813's and enter the count and amount on the cover sheet being routed to Data Conversion. The cover sheet may be used by RRACS for journalization (See IRM Figure 3.17.30-3).
- (5) The Form 813 is routed to Data Conversion for a Master Control Record to be prepared unless the Form 813 is identified as one of the following:
 - Form RPS 813
 - Renumbered Reject
 - Reinput Document
 - Document Code 52 or 54
 - RPS Document Remittance Register Report, ISR0541 (Form 813 equivalent)
 - Form 813 originating from BBTS Manual Deposit
- (6) NMF applications from Unidentified Remittance File (URF) should be established using Command Code SCFAJ, Reinput Source Code U.

Program		Batch		ID	RRPS/		Volume:			DLN	Acct
44113	8917	REPR		N	Est.	Act.	DIS				
					9	9		141			
Rec'd Dt.	Release Dt.	Rel	Curr	Prior	Route	Last	Last				
175/20XX	177/20XX	20XX27	610	230	3	5	EOHARR00	06/28/20XX	09:31		
Blocks:		DLN	Cnt	SCCF	Roadmap	Info	Last	Last			
1	B4L	00 2 77 018	005 ** X	001	P	***** E 120	19 XXXXXX7	06/24	09:56		
2	B4M	00 2 77 032	179 ** X	001	P	***** E 120	19 XXXXXX7	06/24	09:56		
3	B4P	00 2 77 053	559 ** X	001	P	***** E 120	19 XXXXXX7	06/24	09:56		
4	B4O	00 2 77 053	597 ** X	001	P	***** E 120	19 XXXXXX7	06/24	09:56		
5	B4R	00 2 77 053	000 ** X	001	P	***** E 120	19 XXXXXX7	06/24	09:56		
6	B4S	00 2 77 067	290 ** X	001	P	***** E 120	19 XXXXXX7	06/24	09:56		
7	B4T	00 2 77 067	450 ** X	001	P	***** E 120	19 XXXXXX7	06/24	09:56		
8	B4U	00 2 77 074	459 ** X	001	P	***** E 120	19 XXXXXX7	06/24	09:56		
9	B4V	00 2 77 074	531 ** X	001	P	***** E 120	19 XXXXXX7	06/24	09:56		
Function History:		Received	Checked in	Released							
180		06/24/20XX	09:56	06/24/20XX	09:56	XXXXXX00					
210		06/24/20XX	09:56	06/25/20XX	13:30	XXXXXX00					
880		06/25/20XX	13:30	06/25/20XX	14:19	XXXXXX00					
230		06/25/20XX	14:19	06/28/20XX	09:31	XXXXXX00					

Figure 3.17.30-3 Form 813 Originating from BBTS

- 3.17.30.3.3 (01-01-2010) **Accounting Control Package**
- (1) The Submission Processing Campus Accounting function receives Accounting Control packages for all deposits from the Receipt and Control Branch.
 - (2) Data Control uses parts of the package for SCCF balancing after Accounting Control balancing is completed.

- 3.17.30.3.4 (01-01-2010) **Master Control Record Verification**
- (1) Master Control Records (MCR) established via BBTS will appear on the SCF1144. BBT0103 is the BBTS output file that is processed through GMF04 to establish the MCRs on SCCF. Verify input of the BBT0103 input file daily by reviewing the GMF0440 run control. The Master Control Records also appear on the BBTS report titled Sorted MCR Report in the report menu of BBTS.

- 3.17.30.3.4.1 (01-01-2010) **Accounting Package**
- (1) Before releasing the miscellaneous Form 813 to Data Conversion, run an adding machine tape by Julian date.
 - (2) When the MCRL is received, the total amount of the MCRs should equal the Deposit Tickets plus the tape of the miscellaneous Form 813.

3.17.30.3.4.2
(01-01-2010)

Imbalance Conditions

- (1) If there is an imbalance review:
- Tapes of the miscellaneous Form 813.
 - Invalid Record List
 - Form 813 for errors on the MCRL made by Data Conversion.
 - This balancing will ensure that all master controls records have correct transcription.

3.17.30.3.4.3
(01-01-2010)

**Form 8627 Control
Record Listing (CRL)
Balancing Worksheet**

- (1) Prepare Form 8627 (or local substitute) to balance current revenue receipt master control records to RRACS by tax class. (See IRM Figure 3.17.30-4).

Item		Tax Class				
		1- WT and FICA	2- Individual Income	3 - Corporation	4 - Excise	5- Estate
Control Record List (CRL)	IMF	Debits ()				
		Deposit cr.		3,557,161.99		
		Nondep. cr.				
	BMF	Debits ()				
		Deposit cr.				
		Nondep. cr.				
	IRAF	Debits ()				
		Deposit cr.				
		Nondep. cr.				
	NMF	Debits ()				
		Deposit cr.				
		Nondep. cr.				
Total			\$3,557,161.99			
Revenue Accounting Control System (RACS)	RS Number/ Journal Number					
	7-19 210 050		\$2,331,402.45			
	7-20 210 056		\$1,025,759.54			
	Total		\$3,557,161.99			
Verified (√)						

Figure 3.17.30-4 Form 8627, Control Record List Balancing Sheet

- a. Prepare a separate form for the IDRS, mainline, and RRPS parts of the Master CRL each day. The mainline part should be prepared immediately because the amounts have been pre-journalized from the deposit tickets. The IDRS and RRPS parts can be partially prepared, then completed when the deposits have journalized.
- b. The Taxpayer Assistance Center (TAC) Offices process payments through IDRS CCPAYMT. The AORR and EOD 16 runs need to be

balanced daily. If a payment previously deposited by the TAC Office that could not be input through IDRS, the TAC Office would prepare a Form 3244 to be processed manually. The deposit ticket will need to be split to balance the Mainline and IDRS Control Listing. If any discrepancies found, contact the correct TAC Office immediately.

- c. Verify that all deposit amounts have properly classified on the MCRL and the general ledger.
- d. Complete the top part by entering the amounts from the tax class summary at the end of the MCRL. If any tax class amounts change because of adjustments prepared from the MCRL, enter the corrected amount. (See IRM Figure 3.17.30-5).

P/R/F SCF-11-42		IMF MASTER CONTROL RECORD LIST										DATE
ERR CD	ABC	DLN	BAT NUM	PROG NUM	DOC CT	R C	I S	SER NUM	PREJOURNALIZED AMOUNTS			
									DEBITS	DEPOSIT CREDITS	NON-DEPOSIT CREDITS	
4AM		00211/035/525/X	7307	43110	0001	R		96				
4AL		00211/035/559/X	7307	43110	0001	R		37				
		00211/141/406/X										
		00211/141/407/X										
		00211/141/854/X										
NF8		00211/148/000/X	7165	43110	0100							
NF9		00211/148/001/X	7165	43110	0002							
NFA		00211/148/002/X	7275	43110	0048							
MFK		00211/148/901/X	7166	43110	0033							
		00211/149/403/X			0001							
		00211/149/404/X			0001							
4AK		00211/316/400/X	7307	43113	0001	R		00				
FILE LOCATION CODE 00 TOTALS											3,557,161.99	
TAX CLASS 2 SUBTOTALS												1,383
TAX CLASS 2 TOTALS												12
TOTALS												
TOTAL ERROR-CODED												0
GRAND TOTALS												3,557,161.99
PAGE TOTALS												0

Figure 3.17.30-5 SCF 1142, IMF Master Control Record List

- e. Take all journal windows (210, 250, 400, etc.), add by tax class, and associate with the Form 8166, Input Reconciliation Sheet. List the journal and Form 8166 number on the bottom part of form by tax class. (See IRM Figure 3.17.30-6). Use the EOD 16 Report for journal windows needed to balance the IDRS MCRL.

POSTING NO.	210	JOURNAL NO.	2100719XX050	ACCOUNTING DATE	07/19/20XX	OPERATOR CODE	JDEER13
STATUS		IRS ACCOUNT		AMOUNT			
Debit		2120		2,331,402.45			
Debit							
Credit		4220		2,331,402.45			
Credit							
Document ID	186505	TRANSACTION TYPE	Deposit				
Document ID	185979	TRANSACTION TYPE	Deposit				
Document ID	229090	TRANSACTION TYPE	Deposit				
Document ID	467944	TRANSACTION TYPE	Deposit				
Document ID	229087	TRANSACTION TYPE	Deposit				
Document ID	229092	TRANSACTION TYPE	Deposit				
Document ID	109530	TRANSACTION TYPE	Deposit				
Document ID	107077	TRANSACTION TYPE	Deposit Acct Ap				

Figure 3.17.30-6 RACS 210 Journal

3.17.30.3.4.4
(01-01-2010)
**Master Control Record
Listing (MCRL) Tax
Class and Totals**

- (1) The total should be equal to the tax class and total of the MCRL part. In case of an imbalance, take the below steps to recheck the amounts for each tax class.
 - a. Recheck the Form 8166 to the daily posting summary to ensure that they agree.
 - b. In case of an error between tax classes, a 250 reclass correction may be necessary.
 - c. Check to ensure that the DCF and URF have journalized correctly. DCF will always be tax class 1 and URF will always be tax class 2.
 - d. Check Form 813 back to the CRL to ensure that Data Conversion has not made a transcription error on either the DLN or amount.

3.17.30.3.5
(01-01-2012)
**Residual Remittance
Processing System
(RRPS) and Lockbox
Procedures**

- (1) Most IMF and BMF payments process through the ISRP Residual Remittance Processing System (RRPS) and Lockbox. RRPS run ISR05 and Lockbox RPS01 generates a tape of master control records which process to the SCCF through RPS01, GMF04 and GMF06. On the same day, RPS 05 and RPS 07 creates blocks of transaction records which process through the regular series of GMF runs.
 - a. Only payments process through ISRP RPS.
 - b. Returns separate from the payments and route for non-remittance batching.
 - c. The DLN of the payment is assigned via ISRP RPS and will have the Julian Date of the deposit.
 - d. The DLN of the payment is assigned via Lockbox Bank programming with a unique FLC for the vendor site by campus. The DLN will have the Julian Date of the deposit.
 - e. ISRP sends a 170-batch journal daily to RRACS.
 - f. Lockbox sends a 180-batch journal daily to RRACS.

3.17.30.3.5.1
(01-01-2010)

**Residual Remittance
Processing System
(RRPS) and Lockbox
Payment Processing and
Balancing**

- (1) Ensure that all RRPS and Lockbox transactions get verified in the processing system.
- (2) Balance the STD and OCR Raw Data File Block and Document Count from all the daily RPS0541, RRPS Pre-Mainline Update Run Control Report to the Total Blocks and Total Count to the RPS0341, RRPS Remittance Recap and the Input Files records, and the GMF0440.
- (3) Balance the Mainline Raw Data File, Internal Controls and Output Controls, Block and Document Counts on the RPS0740, RPS EIF Match Run Control Report to the RPS0341, Total Blocks and Total Count on the RPS Remittance Recap. (See IRM Figure 3.17.30-7 and Figure 3.17.30-8).

RPS PRE-MAINLINE UPDATE RUN CONTROL REPORT				Page 1	
P/R/F RPS/05/41				SYSTEM DATE 07-30-20XX	
DISC FILE: RPS0522				PROCESS DATE 07-30-20XX	
INPUT	CONTROL	COUNTS	BALANCING		
		COUNTS GENERATED IN PRIOR RUNS	COUNTS GENERATED IN PRE-ML UPDATE RUN		
STD RAW DATA FILE					
STD BLOCKS		406		406	
STD DOCUMENTS		9,355		9,355	
LBX RAW DATA FILE					
LBX BLOCKS		345		345	
LBX DOCUMENTS		23,486		23,486	
OUTPUT CONTROL COUNTS BALANCING					
MAINLINE RAW DATA FILE					
RAW BLOCKS		751			
RAW DOCUMENTS		32,841			
		INTERNAL CONTROL	COUNTS	BALANCING	
BLOCKS INPUT FROM PRE-MAINLINE RAW DATA FILE	=		751		751
BLOCKS NON-MATCHED			751		
BLOCKS FORCED TO BOOB	+		0		
BLOCKS CORRECTED	+		0		
BLOCKS DELETED	+		1		
TOTALS			751		751
DOCUMENTS INPUT FROM PRE-MAINLINE RAW DATA FILE	=				32,841
DOCUMENTS NON-MATCHED			32,841		
DOCUMENTS FORCED TO ERROR	+		0		
DOCUMENTS DELETED	+		0		
TOTALS			32,841		32,841

RPS EIF MATCH RUN CONTROL REPORT				PAGE 1	
P/R/F RPS/07/40				SYSTEM DATE 07-30-20XX	
DISC FILE: RPS0720				PROCESS DATE 07-30-20XX	
INPUT	CONTROL	COUNTS	BALANCING		
		COUNTS GENERATED IN PRIOR RUNS	COUNTS GENERATED IN THIS RUN		
MAINLINE RAW DATA FILE					
RAW BLOCKS		751		751	
RAW DOCUMENTS		32,841		32,841	
IMF ENTITY INDEX EXTRACT FILE		N/A		0	OBSOLETE FILE
BMF ENTITY INDEX EXTRACT FILE		N/A		0	OBSOLETE FILE
OUTPUT CONTROL COUNTS BALANCING					
MAINLINE RAW DATA FILE					
RAW BLOCKS				751	
RAW DOCUMENTS				32,841	
		INTERNAL CONTROL	COUNTS	BALANCING	
RECORDS FROM MAINLINE RAW DATA FILE	=				34,344
MAINLINE BLOCK HEADERS				751	
DOCUMENTS WITHOUT NAME CONTROLS	+			18,896	
EXCLUDED IMF RETURNS	+			0	
EXCLUDED IMF REV RCPTS (OCR)	+			0	
EXCLUDED RRFS RETURNS	+			98	
DOCUMENTS WITH NAME CONTROLS	+			13,847	
END OF BLOCK RECORDS	+			751	
MISC RUN-CTRL-REC + INVALID RECORDS	+			1	
TOTALS				34,344	34,344
RECORDS TO TIN SORT		13,847			
RECORDS FROM TIN SORT		13,847			
RECORDS INPUT TO MATCH					13,847
RECORDS NOT MATCHING ON TIN				13,847	
RECORDS WITH MATCHING TIN					
IMF WITH MATCHING NAME CONTROL	+			0	
BMF WITH MATCHING NAME CONTROL	+			0	
IMF WITH MISMATCHING NAME CONTROL	+			0	
BMF WITH MISMATCHING NAME CONTROL	+			0	
TOTALS				13,847	13,847
RECORDS TO BLOCK SORT		33,592			
RECORDS FROM BLOCK SORT		33,592			
RECORDS FROM BLOCK SORT	=			33,592	
MAINLINE BLOCK HEADERS		751			
DOCUMENTS	+	32,841			
TOTALS				33,592	33,592

Figure 3.17.30-7 Mainline Raw Data File, Internal Controls and Output Controls

P/R/F RPS/03/41		RPS REMITTANCE RECAP			
DISC FILE: RPS0321		DATE 07-30-20XX			
SERVICE CENTER / DISTRICT OFFICE 00 TAX CLASS TOTALS					
TAX CLASS	COUNT	AMOUNT	TAX CLASS	COUNT	AMOUNT
TAX CLASS 1	80	227,318.04	TAX CLASS 5	0	.00
TAX CLASS 2	9,212	5,245,827.64	TAX CLASS 7	0	.00
TAX CLASS 3	19	28,414.33	TAX CLASS 8	7	1,837.25
TAX CLASS 4	38	18,351.40	UNDETERMINABLE	0	.00
	Number of Blocks			406	
	TOTAL COUNT			9,356	
	TOTAL AMOUNT			5,521,748.66	

P/R/F RPS/03/41		RPS REMITTANCE RECAP			
DISC FILE: RPS0321		DATE 07-30-20XX			
SERVICE CENTER TAX CLASS TOTALS					
TAX CLASS	COUNT	AMOUNT			
TAX CLASS 1	80	227,318.04			
TAX CLASS 2	9,212	5,245,827.64			
TAX CLASS 3	19	28,414.33			
TAX CLASS 4	38	18,351.40			
TAX CLASS 5	0	.00			
TAX CLASS 7	0	.00			
TAX CLASS 8	7	1,837.25			
UNDETERMINABLE	0	.00			
NUMBER OF BLOCKS:	406	TOTAL COUNT:	9,356	TOTAL AMOUNT:	5,521,748.66

Figure 3.17.30-8 RPS Remittance Recap

- (4) Balance the Lockbox document count and total deposit credits from the RPS9720, OCR Block Detail Listing (last page of the report) to the RPS0341 (Lockbox), RPS Remittance Recap. If the reports do not balance, contact your Lockbox coordinator according to local procedures.

3.17.30.3.5.2
(01-01-2010)

Balancing Deposit Ticket to Service Center Control File (SCCF)

- (1) Balance the Block Count, less Tax Class 9 Blocks, from the ISR0551, Deposit Summary Report to the RRPS Block Counts from the RPS0341, the RPS0541, and the GMF0440. User Fees will be included in the Tax Class figures. (See IRM Figure 3.17.30-9).
- (2) Balance the Form 215-A, Deposit Ticket Amount, electronic form found on OTCNet and/or ECP programs, less Tax Class 9 Amount to the RPS0342, General Ledger Account Number List, Total Amount.
- (3) Balance the SCF1142, MCRL to the RPS0341, RPS Remittance Recap by counts and amounts. (See IRM Figure 3.17.30-10 and Figure 3.17.30-11).

P/R/F RPS/03/41		RPS REMITTANCE RECAP			
DISC FILE: RPS 0321		DATE 07-30-20XX		PAGE 9	
SERVICE CENTER/DISTRICT OFFICE 00 TAX CLASS TOTALS					
TAX CLASS	COUNT	AMOUNT	TAX CLASS	COUNT	AMOUNT
TAX CLASS 1	0	.00	TAX CLASS 5	0	.00
TAX CLASS 2	12,256	4,025,136.57	TAX CLASS 7	0	.00
TAX CLASS 3	0	.00	TAX CLASS 8	0	.00
TAX CLASS 4	0	.00	UNDETERMINABLE	0	.00
			NUMBER OF BLOCKS	540	
			TOTAL COUNT	12,256	
			TOTAL AMOUNT	4,025,136.57	

Figure 3.17.30-11 RPS Remittance Recap

3.17.30.3.5.3
(01-01-2010)

**Quick Count Residual
Remittance Processing
System (RRPS)
Balancing**

- (1) Ensure that all RRPS payment transactions get verified in the processing system.
- (2) Balance the SCF1142, MCRL and SCF1143, Recap of the MCRL by Account Description, Tax Class, Block Count, Document Count, and Amount to the following output reports:
 - RPS Remittance Recap, RPS0341
 - General Ledger Account List, RPS0342
 - RRPS Document Remittance Register, ISR0541
 - General Ledger Account List, ISR0542

Note: See IRM Figures (3.17.30-12 and 13).

P/R/F RPS/05/43 DISC FILE RPS0524							PRE-MAINLINE UPDATE BLOCK PROOF LIST							DATE	07-30-20XX	PAGE	7
BATCH NO.	ABC NO.	BLOCK DLN	DOC CNT	MF ID	SYS CD	CLS.OPR /F.C.	BATCH NO.	ABC NO.	BLOCK DLN	DOC CNT	MF ID	SYS CD	CLS.OPR /F.C.				
0999	RPS	00217-211-026-X	36		1	0/23	0999	RPS	00217-212-014-X	22		1	0/24				
0999	RPS	00217-211-027-X	1		1	0/23	0999	RPS	00217-212-015-X	100		1	0/24				
0999	RPS	00217-211-028-X	2		1	0/23	0999	RPS	00217-212-016-X	96		1	0/24				
0999	RPS	00217-211-029-X	1		1	0/23	0999	RPS	00217-212-017-X	8		1	0/24				
0999	RPS	00217-211-030-X	58		1	0/23	0999	RPS	00217-212-018-X	3		1	0/24				
0999	RPS	00217-211-031-X	44		1	0/23	0999	RPS	00217-212-019-X	5		1	0/24				
0999	RPS	00217-211-032-X	57		1	0/23	0999	RPS	00217-212-020-X	35		1	0/24				
0999	RPS	00217-211-033-X	22		1	0/23	0999	RPS	00217-212-021-X	45		1	0/24				
0999	RPS	00217-211-034-X	00		1	0/23	0999	RPS	00217-212-022-X	20		1	0/24				
0999	RPS	00217-211-035-X	77		1	0/23	0999	RPS	00217-212-023-X	3		1	0/24				
0999	RPS	00217-211-036-X	28		1	0/23	0999	RPS	00217-212-024-X	49		1	0/24				
0999	RPS	00217-211-037-X	41		1	0/23	0999	RPS	00217-212-025-X	59		1	0/24				
0999	RPS	00217-211-038-X	37		1	0/23	0999	RPS	00217-212-026-X	16		1	0/24				
0999	RPS	00217-211-039-X	10		1	0/23	0999	RPS	00217-212-027-X	68		1	0/24				
0999	RPS	00217-211-040-X	74		1	0/23	0999	RPS	00217-212-028-X	98		1	0/24				
0999	RPS	00217-211-041-X	65		1	0/23	0999	RPS	00217-212-029-X	67		1	0/24				
0999	RPS	00217-212-000-X	1		1	0/23	0999	RPS	00217-212-030-X	100		1	0/24				
0999	RPS	00217-212-001-X	100		1	0/23	0999	RPS	00217-212-031-X	97		1	0/24				
0999	RPS	00217-212-002-X	99		1	0/23	0999	RPS	00217-212-032-X	100		1	0/24				
TOTAL NUMBER OF BLOCKS			635				TOTAL NUMBER OF DOCUMENTS			16,697							

P/R/F ISR/0542		Page: 2	
		Date: 7/30/20XX	
		Time: 3:21:19PM	
		Deposit Date: 7/30/20XX	
<div style="border: 1px solid black; padding: 5px; margin: 10px auto; width: fit-content;"> <p>GENERAL LEDGER ACCOUNT NUMBER LIST JOURNAL TOTAL REPORT</p> </div>			
<i>210 0802XX 191</i>			
MASTER FILE REPORT			
<u>Account Description</u>	<u>Account Number</u>	<u>Debit</u>	<u>Credit</u>
IMF (without MFT 05, 06, 15 & 19)	4220		4,025,136.57
IRAF (credit for MFT 29)	4220		0.00
Tax Class 2	2120	4,025,136.57	
Total Debits	4,025,136.57	Total Credits	4,025,136.57
Total Count	16,697	Total Amount	4,025,136.57

Figure 3.17.30-12 ISR0542, General Ledger Account List

P/R/F RPS/03/41		RPS REMITTANCE RECAP			PAGE 14	
DISC FILE: RPS0321		DATE 07-30-20XX				
SERVICE CENTER		TAX CLASS	TOTALS			
TAX CLASS		COUNT	AMOUNT			
TAX CLASS 1		0	.00			
TAX CLASS 2		4,286	4,025,136.57			
TAX CLASS 3		0	.00			
TAX CLASS 4		0	.00			
TAX CLASS 5		0	.00	<i>210 0802XX 191</i>		
TAX CLASS 7		0	.00			
TAX CLASS 8		0	.00			
UNDETERMINABLE		0	.00			
NUMBER OF BLOCKS:	540	TOTAL COUNT:	4,286	TOTAL AMOUNT:	4,025,136.57	

P/R/F SCF-11-42		RPS IMF MASTER CONTROL RECORD LIST			DATE 07/30/20XX PAGE 7	
ERR		PREJOURNALIZED AMOUNTS			OTHER PREJOURNALIZED AMOUNTS	
CD ABC	DLN	BAT NUM	PROG NUM	DOC CT	R I SER C S NUM	DEBITS
RPS 00270/212/000/X		999	0036		R	11,211.52
FILE LOCATION CODE 00 TOTALS			3168			612,142.50
TAX CLASS 2 SUBTOTALS			4286			4,025,136.57
TAX CLASS 2 TOTALS			4286			4,025,136.57
TOTALS			0			
TOTAL ERROR-CODED		0	0			

P/R/F SCF-11-43		RPS IMF CONTROL DATE RECAP - MASTER CONTROL RECORDS			DATE 07/30/20XX PAGE 1	
CTRL DATE		DOC COUNT	PREJOURNALIZED AMOUNTS	NON-DEPOSIT CREDITS	OTHER PJ AMOUNTS	TOTAL PJ AMOUNTS
212		4286	DEBITS	CREDITS	DEBITS	CREDITS
20XX12-20XX12				4,025,136.57		4,025,136.57
XXX		0				
TOTALS:		4286		4,025,136.57		4,025,136.57

Figure 3.17.30-13 RPS0341, RPS Remittance Recap

3.17.30.3.5.4
(01-01-2012)

Residual Remittance Processing System (RRPS) Payment Processing Imbalances

(1) Check the following if an out of balance condition occurs:

- If balancing reveals more money on the ISR General Ledger than can be identified on the RPS General Ledger, a drain problem has probably occurred.
- Contact the System Administrator, and/or Receipt and Control, according to local procedures to confirm drain situation.
- If the data can be recovered in the current drain, the data will be reflected in that deposit.

- If the data cannot be recovered, it will require reinput by receipt and Control on the ISRP Transport System.
- If the RPS General Ledger reveals more money than the ISR General Ledger, there is potential that block(s) is previously processed under more than one DLN.
- Comparison of DLNs on the ISR0541 and RPS0341 should reveal the DLNs.

Note: Verification of the taxpayer account will identify if the taxpayer is receiving duplicate credit. Deletion of the non-ISRP DLN may be necessary.

- Other reports may be considered if a count imbalance exists, such as the ISR05 and RPS05 Output Reports.
- When an imbalance occurs, review the SCF0743 for RPS transcripts, including P-Coded blocks.
- Review GMF0140, Run-to-Run Controls, Input File RPS0701, Records Counted.
- If the RRPS transaction imbalance cannot be identified by the above reports, it will be necessary to use an individual DLN comparison between the RPS and RRPS MCRLs and the Tape CRL.

3.17.30.3.6
(01-01-2010)

**Remittance Transaction
Research System**

- (1) The Remittance Transaction Research (RTR) System is a database which stores information from the Remittance Register Report (Form 813) and the EndPoint Master Listing Report. This system replaces the printing process of these reports produced by ISRP and allows research to be done on-line. (See IRM Figure 3.17.30 -14).

ISR1340		Deposit Date		08/01/20XX	
RRPS Document Remittance Register					
<u>Tran# Date</u>		<u>Transaction Code</u>		<u>MFT</u>	
07/30/20XX		670		30	
<u>Block DLN</u>					
00217211000X					
<u>TIN/DDA</u>		<u>Seq</u>	<u>Name Control</u>	<u>T/P</u>	<u>Amount</u>
000009873		00	MART	20XX12	\$100.00
					<u>Tran# Date</u>
					07/30/20XX
EndPoint Master Listing					
<u>MC#</u>	<u>Batch #</u>	<u>Seq #</u>	<u>DLN</u>	<u>PKT</u>	<u>Routing</u>
1	505898	1	0021721100000X	5	0000000000027598233
					<u>Amount</u>
					\$100.00

Figure 3.17.30-14 RRPS Document Remittance Register & EndPoint Master Listing

- (2) The RTR System allows the user to query for specific records. It is important to enter as much information as possible to narrow your query request. Information that may be used includes:
 - a. Deposit Date (MM/DD/YYYY).
 - b. Transaction Date-This is the transaction date used on the header of Form 813.
 - c. Transaction Code-The payment transaction code is used in the block header and is indicative of how the payment posted to the taxpayer's module.
 - d. MFT-This is the Master File Tax code that shows the type of tax paid.
 - e. Block DLN-This is the twelve-digit identifying number assigned to a block of payments.
 - f. Taxpayer Identification Number-This is used for posting a payment to a taxpayer's account. This field is entered with no hyphens.
 - g. Sequence Number-This is the two-digit identifier of the DLN. Each payment will have its own number.
 - h. Name Control-This is the first four letters of a taxpayer's name.
 - i. Tax Period-This is the period of a tax paid (YYYYMM).
 - j. Money Amount-This is the amount of the credit processed. A '\$' sign and/or '.00' do not need to be input to query.
 - k. Transaction Date-This is the actual transaction date of the payment that posts to a taxpayer's account (MM/DD/YYYY).

- (3) See the RTR Quick Reference Guide Version 1.1.0, for more information on this application.

3.17.30.3.7
(01-01-2010)
**Receiving Voided and
Corrected Batch
Transmittals**

- (1) A copy of every Form 9382, Batch Transmittal, that is corrected or voided because of an error found by Data Conversion or Receipt and Control should be routed to Data Control.
- (2) Be sure that the Transmittal provides sufficient audit trail information to document the change.
- a. A voided transmittal should show the disposition of the documents by showing the cross-reference DLN or other reason for the batch to be cancelled.
 - b. A corrected transmittal should clearly show the original and new DLN or other information being changed.

3.17.30.3.7.1
(01-01-2010)
**Transmittal Research
and Corrections**

- (1) Research each block on SCFTR to verify that the block is open on the SCCF and that the previous transmittal has processed. If not processed, pull the original transmittal and mark "Void", and route the corrected transmittal to ISRP as an original unless a new transmittal is being prepared, per local procedures.
- (2) If the original transmittal processed to the SCCF, enter SCFAJ to post the corrections.
- a. If one or more DLNs have corrected, enter code 0-0 to establish the new DLN unless a new transmittal will be received, per local procedures. If the original DLN is open on the SCCF (and not a duplicate), enter code 0-2 to delete the original DLN. Be sure to include the cross-reference DLN in the Remarks for both records.
 - b. If the correction is for item count, enter code 7-0 or 8-0 to correct the count on the blocks that have changed.
 - c. If the correction is for batch number, program number, or alpha, enter code 9-9 and show the change in remarks.
- (3) For a voided transmittal, enter code 0-2 to delete each block from the SCCF.
- a. Enter in Remarks the cross-reference DLN or other information showing the source or reason for the void.
 - b. The new DLN (if any) will be established from a new transmittal, not from SCFAJ. However, if the new DLN is already established, input a 9-9 to show the cross-reference DLN.
- (4) Route corrected and voided transmittals for filing with the originals. If the batch or program changed, make an extra copy so that the original can be filed under the new number.

3.17.30.3.8
(01-01-2015)
**Modernized Electronic
Filing (MeF) Manual
Balancing**

- (1) Submission Processing Campuses processing Modernized Electronic Filed (MeF) returns should assure that SCCF control is established for all returns accepted by MeF that all transactions get verified in the system. Manual balancing procedures will need to be followed whenever the automated MeF balancing is turned off or whenever the BAL6240 and the GMF2545 do not complete successfully.

3.17.30.3.8.1
(01-01-2014)
**Modernized Electronic
Filing (MeF) Balancing**

- (1) The MeF Control reports will provide the totals of accepted returns from MeF.
 - a. The MeF0840 (DLN Listing) displays the total of block and document counts accepted by MeF and transferred for downstream processing.
- (2) Verify that the block count on the GMF0440 matches the block count on the MeF0840 and the GMF2740.
- (3) Verify that the block and document counts on the MeF0840 matches the block and document count on the GMF2740.
- (4) Review SCF1142 and SCF1151 for error coded electronic DLNs. If an error code is noted, identify the root cause of the error code and take necessary actions based on the error code type.
- (5) Review the SCF0341 (SCFDL) and SCF0743 for transcript errors with electronic DLNs. If a Good Block Proof (GBP) requires deletion, GMF25 TEP will have to be removed from the schedule and the electronic returns will have to be processed through the normal daily GMF15 TEP.
- (6) If discrepancies get identified that require computing center involvement, open a Priority 1 IRworks ticket and assign to &IT ACIOEOPS-ECC-OSB-MSS-USS (Unisys Computer Systems Analyst (CSA) staff) with a share assign to &IT ACIOEOPS-ECC-OB-SCSS-UNISYS (Unisys Scheduling staff).

3.17.30.3.9
(01-01-2015)
**Automated Modernized
Electronic Filing (MeF)
Balancing Procedures**

- (1) BAL6040 and 6140 are run control reports implemented in 2007. They generate through automated programming that total the MeF transmission, balance MeF to SCCF and scan for error code and invalid conditions. If any discrepancies (balancing or error codes) get identified, the automation will abort and the process will have to be completed manually, see IRM 3.17.30 3.8. These output records must be handled as a daily priority and verified prior to requesting the regular consolidated TEP. During the first week of the new year the MeF TEP runs will need to be balanced manually until the initial MeF runs can be verified as correct. BAL62 is the automated MeF TEP programming, refer to IRM 3.17.30.12.9.1.
 - a. BAL6040 will perform a balance between MeF0801 and MeF0802 and will build the block and document counts using these input files. The block and document counts will also be compared and validated against MeF0840. If the automation notes a difference in the block and/or document counts, the BAL60 will error and will require CSA intervention.

Note: BAL6040 has sequence numbers that will be helpful in identifying any missed transfers from MeF.
 - b. BAL6140 will complete the balancing and validity process (MeF to SCCF).
 - c. Data Control must verify the accountability controls MeF0840 get loaded to Control D for viewing and retention.
 - d. Data Control must verify the automation reports BAL6140 completed successfully and is available for viewing and retention in Control D.

3.17.30.3.10
(01-01-2010)

**Submission Processing
Campus Recognition
Processing System
(SCRIPS) Procedures**

- (1) SCRIPS is an input processing system which replaced the OCR (REI/Scan-Optics) systems in the Submission Processing Campuses. SCRIPS will process Form 941 and Form 940, Schedule K-1 and IRP. These forms will be scanned by SCRIPS and processed through DED, GMF, and SCCF.
- (2) SCRIPS is an image capture and data processing system. Capturing images allows the system to use labor savings technologies, such as character recognition (both image and optical). Using these combined technologies, SCRIPS can offer a system that will reduce labor associated with handling paper and performing data entry.
- (3) SCRIPS will be able to store and retrieve digitized images of Form 941, Form 940 and Form 1096 and Schedule K-1. SCRIPS will interface and be integrated into other input initiatives.
- (4) The Block Header control data is recorded on computer tape. The information on the tape is then transferred to the SCCF. This process sets up or “establishes” the blocks on the SCCF. The information includes the block DLN, block control identification, batch control number and total volume in the block. The Accounting Function has the responsibility for the SCCF information. If the SCCF computer program detects an error in the information that is input to the file, the Block Header data will print out on an Invalid Listing that is worked primarily by the Accounting Function.

3.17.30.4
(01-01-2010)

**Service Center Control
File (SCCF) Transcript
Format**

- (1) The following section defines the SCCF Transcript format.

3.17.30.4.1
(01-01-2010)

**On-Line Service Center
Control File (SCCF)
Transcripts**

- (1) To access any DLN on the SCCF, enter Command Code SCFTR, followed by the Master File System Code and the Block DLN, with a space only between the command code and the MFID code. (See IRM Figure 3.17.30-15).

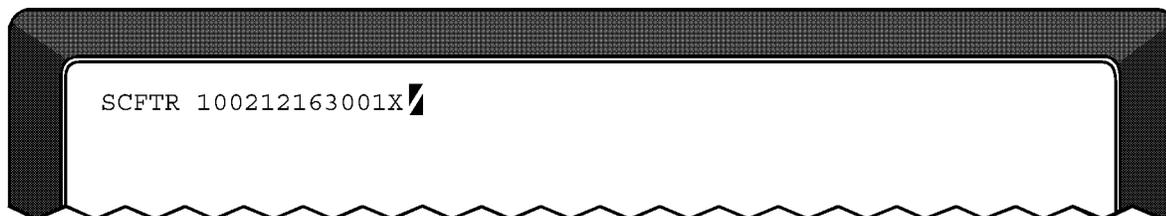


Figure 3.17.30-15 Online SCFTR Request

- (2) The Master File system codes:
 - 1 - IMF
 - 2 - BMF
 - 3 - EPMF
 - 5 - IRP
 - 6 - NMF

- (3) The DLN must be entered as 12 numbers without hyphens or spaces.
 - a. If the request has a non-number Master File System Code or less than twelve numbers in the DLN, the message "Invalid Request" is displayed. (See IRM Figure 3.17.30-16).

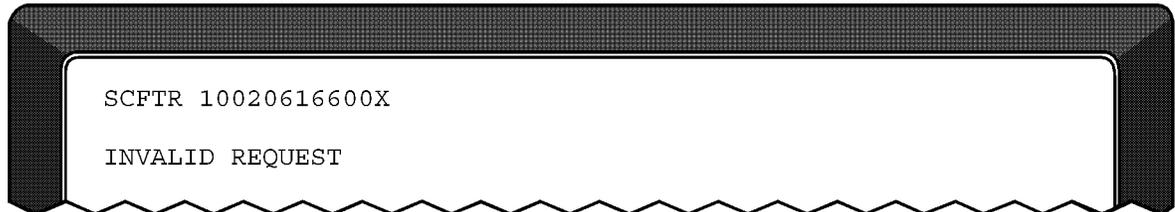


Figure 3.17.30-16 SCFTR Invalid Request

- b. If more than thirteen numbers get entered, the first thirteen (MF System Code plus twelve-digit DLN) will be read.
- (4) Use Tax Class 6 or the true tax class for NMF. If Tax Class 6 is used, the true tax class will be determined, validated, and displayed in the DLN of the transcript response, if needed.
- (5) If the DLN is not on the SCCF for the requested Master File, the message "No Record of DLN" is displayed. (See IRM Figure 3.17.30-17).



Figure 3.17.30-17 SCFTR No Record of DLN

- a. Recheck the Master File and DLN of the request.
 - b. If any of the positions is entered incorrectly, overlay with the correct request and transmit.
- (6) If the DLN is open on the SCCF, the complete transcript is displayed. (See IRM Figure 3.17.30-18).

```

SCFTR 100206166001X

      IMF INDIVIDUAL CONTROL FILE TRANSCRIPT          CY 20XX31  DATE 07-30-20XX
      MODULE BALANCES
TC  BLOCK DLN      ABC IS  COUNT    AMOUNT          COUNT    AMOUNT
00211/142/003/X B2E  R  ORG  13          MAN  13
BP          ADSI 0  ERR          REJ
S I B O A 00 HC 000000 DEL          GOOD

      G2E 1 0 0      20XX146 20XX21 0013
      G2E 7 0 3      F 20XX155 20XX23 0005
      G2E 7 0 5      20XX155 20XX23 0008
      G2E 7 3 4      F 20XX157 20XX23 0001
      G2E 7 3 5      F 20XX157 20XX23 0004
      G2E 7 4 5      F 20XX171 20XX25 0001
      G2E 7 6 4 N    20XX178 20XX26 0002  XX
      G2E 7 4 5 N F 20XX185 20XX27 0002
      3Z6 1 0 0 R    20XX197 20XX29 0001

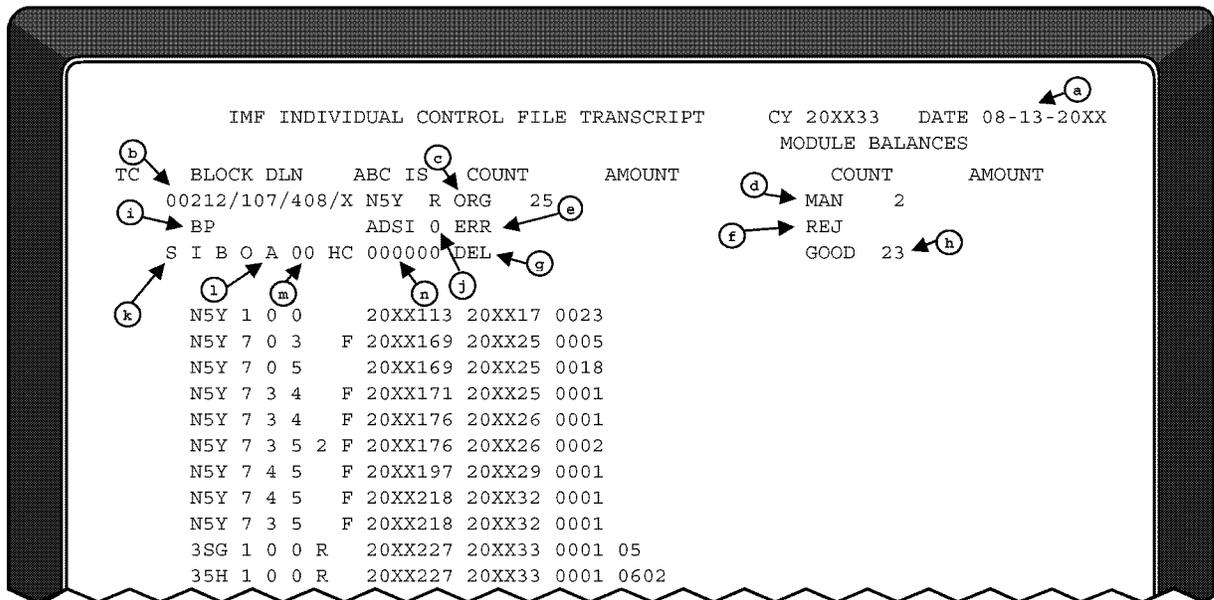
```

Figure 3.17.30-18 SCFTR Screen of Open DLN

- (7) If multiple research attempts performed from the same Master File, the operator may tab twice after initial request to place the cursor on the first position of the DLN for overlaying the subsequent DLN.
- (8) If the block is removed to the Historic transcript after conversion to the on-line SCCF, the response is an abbreviated record having only the block DLN and the latest historic cycle, plus a pre-formatted SCFTRH record to request reactivation of the historic transcript. If more research is necessary, transmit the SCFTRH request. See IRM 3.17.30.4.6 for more instructions.
- (9) The on-line control file is updated continually for on-line SCCF adjustments and updated daily for batch processing at the conclusion of the SCF03 run.
- (10) SCFTR displays up to 10 pages, with 15 control records per page. If more than 150 records input, some of the records would consolidate to prevent an overflow condition.
- (11) Use the print option to get a copy of the transcript. For multi-page transcripts, this is the only way to see the entire record at one time. However, print the transcript only when necessary.

3.17.30.4.2
(01-01-2010)
**Transcript Balance
Section**

- (1) All SCCF transcripts print or display in the same basic format. The top part identifies the current status of the block. (See IRM Figure 3.17.30-19).



- (a) Current Date
- (b) Document Locator Number
- (c) Original Count and Amount
- (d) Manual Count and Amount
- (e) Error Count and Amount
- (f) Reject Count and Amount
- (g) Delete Count and Amount
- (h) Good Count and Amount
- (i) Batch and Program Number
- (j) Action Delete Status Ind.
- (k) Block Status Code
- (l) BOB Indicator
- (m) Age Counter
- (n) Historic Cycle

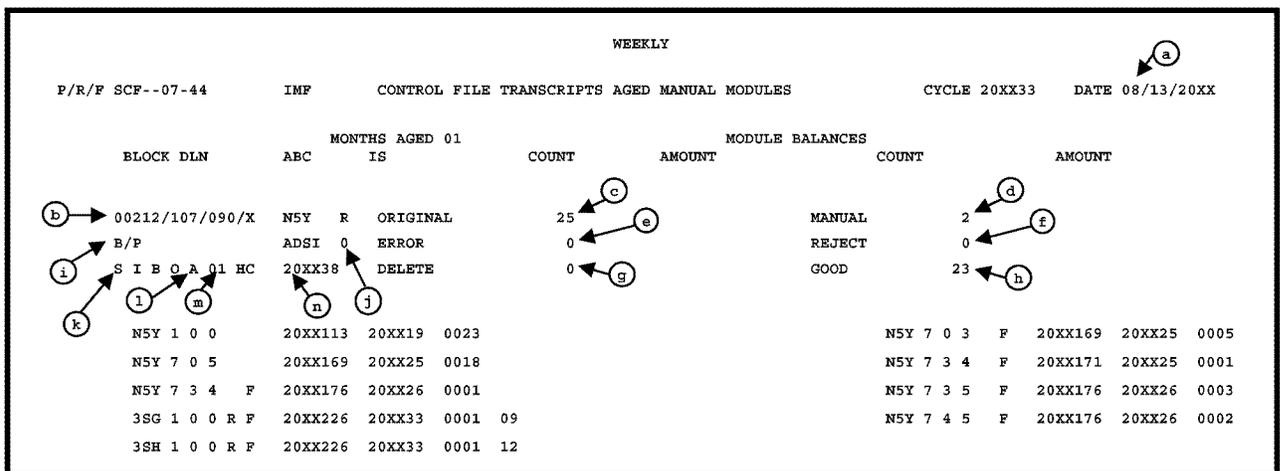


Figure 3.17.30-19 SCFTR Print Analysis

- (2) Each SCCF transcript displays six different count and amount balances. The total in-process balance is the sum of the Manual, Error, and Reject balances. The following paragraphs match the letters on IRM Figure 3.17.30 -19.

Note: IRM Figure 3.17.30 -19 and the following apply to original blocks on the active SCCF rather than blocks which reactivated from the Historic.

- a. The Date is always the current date for on-line transcripts. For printed transcripts, the Date is the system date.
 - b. Block Document Locator Number
 - c. The Original balance normally reflects the figures on the block at the time it is established.
 - The original count and amount can be increased by codes 7-0, 6-4, 6-0, and 6-2 or decreased by code 8-0.
 - Codes 6 - 4 (rejected unpostables), 6-0 (reinput unpostables) and 6-2 (deleted unpostables) will only increase the original count up to 100. If the count is already 100, From Codes 6 will decrease the good balance and increase the manual, reject, or delete balance.
- (3) The manual balance represents items that set up on the SCCF but have not yet transcribed. This includes reinputs and reprocessables that have yet to be re-transcribed. (d)
 - The manual balance is established or increased by control records 0-0, 2-0, 3-0, 4-0, 5-0, 6-0, or 7-0.
 - The manual balance is decreased with codes 0-2, 0-3, 0-4, 0-5, 1-2, 1-3, 1-4, 1-5, or 8-0.
 - (4) The Error balance represents items in the Input Correction inventory, including both error registers and Error Resolution System error items. The Error balance is increased with from-to codes 0-3 and 1-3 or decreased with codes 3-0, 3-2, 3-4, and 3-5. (e)
 - (5) The Reject balance represents items in the reject or ERS suspense inventories. (f)
 - The Reject balance is increased with from-to codes 0-4, 1-4, 3-4, or 6-4.
 - The Reject balance is decreased with codes 4-0, 4-2, or 4-5.
 - (6) The Delete balance is not an open balance but is provided for informational purposes to show items and money that deleted from the block. The Delete balance is increased with Codes 0-2, 1-2, 3-2, 4-2, or 6-2 and decreased with code 2-0. (g)
 - (7) The Good balance, also not an open balance, shows the count and amount sent to Enterprise Computing Center (ECC) for posting. The Good balance is increased with codes 0-5, 1-5, 3-5, and 4-5. The Good balance is always decreased with 5-0 and may be decreased with codes 0-0R, 6-0, 6-4, and 6-2. (h)
 - (8) The batch and program numbers (BP) are shown on most non-remittance blocks. (i)
 - (9) The Action Delete Status Indicator (ADSI) is off (0) unless a Trans Deletion Control Record or 7-7 SCCF adjustment is posted to the module. If the indicator is on (1), no Good Block Proof Record can post to the module. (j)
 - (10) The Block Status Code (S) identifies the current status of the Block on the SCCF. (k)
 - A Active—Open manual, error, or reject balance
 - D Being Deleted—An 8-2 adjustment is entered today

- H Historic—shown on a Historic transcript only
- I Inactive—No open manual, error, or reject balance
- S Shelved—Full paid DLN with no processing activity

- (11) The Block Out of Balance Indicator (B) is 1 if the block is in BOB status or 0 for all other blocks. The indicator is turned on with a 0–1 control record or off with code 1–0, 1–2, 1–3, 1–4, or 1–5, or whenever the SCCF manual balance is reduced to zero. (l)
- (12) The Age Counter (A) shows the number of times that a block is selected for the monthly SCCF age review. Each time the block is printed on the monthly age transcript, the indicator is increased by one. The indicator is never decreased, unless a Historic block is reactivated as a reprocessible. (m)
- (13) The Historic Cycle (HC) is filled with zeros when the original block has never pulled off to a Historic. HC with a cycle number represents the latest cycle that a block has gone to the Historic file. (n)

3.17.30.4.3
(01-01-2010)

Control Record Section

- (1) Each control record that posts to the SCCF is shown in the control record section of the transcript. (See IRM Figure 3.17.30-20).

IMF INDIVIDUAL CONTROL FILE TRANSCRIPT				CY 20XX33 DATE 08-13-20XX			
				MODULE BALANCES			
TC	BLOCK DLN	ABC IS	COUNT	AMOUNT	COUNT	AMOUNT	
	00212/065/404/X		ORG 9	761.40-	MAN 4	220.32-	
	BP	ADSI 0	ERR		REJ		
	S I B A 00	HC 0000	DEL	440.64-	GOOD 6	100.44-	
	1 0 0		20XX070	20XX11 0009	761.40-		
	KMX 7 0 3	F	20XX073	20XX11 0003	660.96-		
	KMX 7 0 5	F	20XX073	20XX11 0006	100.44-		
	KMX 7 3 4	F	20XX078	20XX12 0003	660.96-		
	KMX 5 4 0		20XX078	20XX12 0001	146.88-		
	0 0 2	R	20XX115	20XX17 0000	36.72-	00211/065/400/X 00	
	0 0 2	R	20XX115	20XX17 0000	36.72-	00211/065/400/X 01	
	0 0 2	R	20XX115	20XX17 0000	36.72-	00211/065/400/X 02	
	KMX 5 4 0		20XX126	20XX19 0002 xx	514.08-		
	48G 1 0 0	R	20XX133	20XX20 0001 17			
	0 0 2	R	20XX134	20XX20 0000	36.72-	00211/065/401/X 00	
	0 0 2	R	20XX134	20XX20 0000	103.13-	00211/065/401/X 01	
	0 0 2	R	20XX134	20XX20 0000	190.63-	00211/065/401/X 02	

- (a) Alpha Block Control
- (b) Record Type ID Code
- (c) From Code
- (d) To Code
- (e) Reinput Source Code
- (f) Control Record Source Code
- (g) SCCF Posting Date (YYYYDDDD)
- (h) SCCF Posting Cycle (YYYYCC)
- (i) Document Count
- (j) DLN Serial Number
- (k) Remittance Amount
- (l) Credit Sign
- (m) Cross-Ref. DLN or Remarks
- (n) Cross-Ref. Serial Number

WEEKLY							
P/R/F SCF-07-44		IMF CONTROL FILE TRANSCRIPTS AGED MANUAL MODULES		CYCLE 20XX17		DATE 08/10/20XX PAGE 1	
MONTHS AGED 01				MODULE BALANCES			
BLOCK DLN	ABC IS	COUNT	AMOUNT	COUNT	AMOUNT		
00211/086/126/X	X6A ORIGINAL	1		MANUAL	1		
B/P 5675 11500	ADSI 0 ERROR	0		REJECT	0		
S A B O A 01	HC 20XX38 DELETE	0		GOOD	0		
X6A 1 0 0		20XX092	20XX14 0050	X6A 703	F 20XX100	20XX15 0009	
X6A 7 0 5		20XX100	20XX15 0041	X6A 735	F 20XX102	20XX15 0009	
3NC 1 0 0	R	20XX137	20XX20 0001 42	3ND 100	R 20XX137	20XX20 0001 48	
3NC 7 0 3	R F	20XX142	20XX21 0001 42	3ND 705	R 20XX142	20XX21 0001 48	
3NC 7 3 5	R F	20XX149	20XX22 0001 42	X6A 764	N 20XX149	20XX22 0001 49	
X6A 7 4 5	N F	20XX155	20XX23 0001 49	X6A 764	N 20XX204	20XX30 0001 06	
X6A 6 4 2	N F	20XX211	20XX31 0001 06				
32C 1 0 0	R	20XX094	20XX14 0001 07				
00221/087/002/X							

Figure 3.17.30-20 SCFTR Control Record Section Print

(2) The on-line transcript displays one control record per line, while the printed transcript normally displays two, reading across.

- a. For a printed transcript the first record is printed on the left side of the first line, the second record on the right side of the first line, the third record on the left side of the second line, and so on.

- b. Renumber block proof and on-line SCCF adjustment records require an entire line because of the larger size of the record. The cross-reference DLN for renumber records is shown at the end of the record and the cross-reference serial number is shown in the second serial number position. For adjustments, the remarks field is shown at the end of the record. If the remarks field is entered as all numbers, it is displayed and formatted as a cross-reference DLN.

3.17.30.4.3.1
(01-01-2010)

Record Control Elements

- (1) The elements of each control record on the transcript, as follows:
- (2) SC Block Control Number (ABC)—a
- (3) Record Type ID Code—b
 - 0 = SCCF Adjustment
 - 1 = Master Control Record
 - 2 = BOB Control Record
 - 4 = Generated SCCF Adjustment
 - 5 = Reinput or Delete Block Proof Record or Trans Deletion Control Record
 - 6 = Renumber Block Proof Record or Renumber Adjustment Record
 - 7 = Good, Error, or Reject Block Proof Record
- (4) From Code (See IRM 3.17.30.5.2)—c
- (5) To Code (See IRM 3.17.30.5.2)—d
- (6) Reinput Source Code (N—Nullified, R—Reprocessable, U—Unidentified Remittance, 4—Reinput, H—Duplicate of Historic block, E—Multiple EPMF deletes)—e
- (7) Control Record Source Code—f
- (8) SCCF Posting Date (YYYYDDD format)—g
- (9) SCCF Posting Cycle (YYYYCC format)—h
- (10) Document Count—i
- (11) Serial Number—XX shows that 2 or more control records have combined for posting to the SCCF—j
- (12) Remittance Amount—k
- (13) Sign (minus for credit, blank for debit)—l
- (14) Cross-reference DLN—m
- (15) Cross-reference serial number—n

3.17.30.4.4
(01-01-2010)

Invalid Record Section

- (1) This section prints only for the Invalid Transcript, SCF0743, and is displayed for on-line SCCF adjustments.
- (2) Each control record that does not post to the SCCF is printed at the bottom of the transcript. For NR (no record) transcripts, this is the only section except for the DLN and transcript code.

(3) The standard elements of the invalid record is as follows: (See IRM Figure 3.17.30-21).

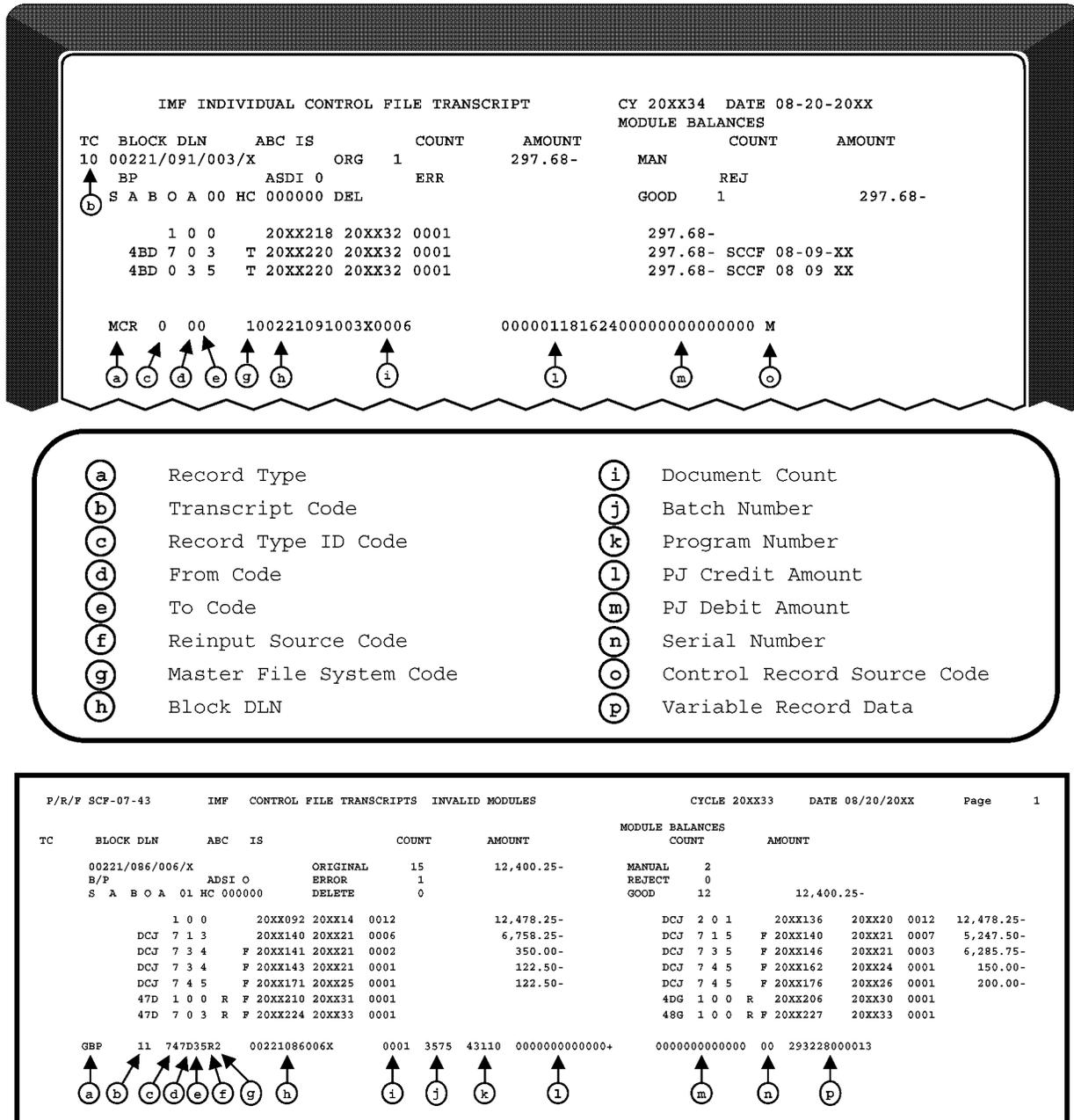


Figure 3.17.30-21 SCFTR Print, Invalid Record Section

(4) The remaining elements vary with the type of control record. See IRM 3.17.30.4.5 for more information on the record formats.

3.17.30.4.5 (01-01-2010)

Control Record Formats

(1) Frequently, when working the Invalid CRL or the SCCF Invalid Transcript, it is necessary to examine the complete invalid record.

- (2) All control records have 92 characters. Positions 1–61 and 89–92 is standard, although some of the positions may be blank for some types of records.
- (3) Position 1—Record Type ID Code—a
 - 0—SCCF Adjustment
 - 1—Master Control Record
 - 2—BOB Control Record
 - 4—Generated SCCF Adjustment
 - 5—Reinput or Delete Block Proof Record or Trans Deletion Control Record
 - 6—Renumber Block Proof Record or Renumber Adjustment Record
 - 7—Good, Error, or Reject Block Proof Record
 - 8—Block Out of Balance Release Record (passes through SCCF to PCD)
- (4) Positions 2–4—SC Block Control Number. The alpha may be blank or present for any type of control record.—b
- (5) Position 5—From Code. Must be 0–9 and a valid combination. See IRM 3.17.30.5.2. The From and To codes may be blank only for a Trans Deletion Control Record.—c
- (6) Position 6—To Code. Must be 0–5, 7, 9, or blank and a valid combination. See IRM 3.17.30.5.2.—d
- (7) Position 7—Reinput Source Code. This position must be blank, 4, E, H, N, R, or U.—e
 - 4—Reinput
 - E—Override error check for EPMF deletion
 - H—Duplicate of Historic block
 - N—Nullified Unpostable
 - R—Reprocessible
 - U—Application from Unidentified Remittance File
- (8) Position 8—Master File System ID Code—f
 - 1—Individual Master File (IMF)
 - 2—Business Master File (BMF)
 - 3—Employee Plans Master File (EPMF)
 - 5—Information Returns Processing (IRP)
 - 6—Non-Master File (NMF)
- (9) Positions 9–19—Block DLN—g
- (10) Position 20—DLN Year Digit—h
- (11) Positions 21–24—Document Count—i
- (12) Positions 25–28—Batch Number—j
- (13) Positions 29–33—Program Number—k
- (14) Positions 34–46—Credit Amount—l
- (15) Positions 47–59—Debit Amount—m
- (16) Positions 60–61—DLN Serial Number—n

(17) Positions 90–92—Control Record Error Codes—o

3.17.30.4.5.1
(03-19-2014)**Variable Record Format**

(1) The remaining positions (62–88) is variable, depending on the type of record. Positions not listed below are blank filler fields.

(2) Master Control Record Information:

(3) Position 62—Control Record Source Code (normally blank)

- M—Manual Input
- R—Rejects
- E—Error
- B—BOB
- F—ERS

(4) Position 63—Input System Source Code

- A—ASFR
- C—SCRIPS
- D—Electronic Transmitted Document (ETD)
- E—Electronic Filing
- F—XML
- G -Fed Tax II
- I—IDRS
- L - MeF (IMF and BMF)
- M -Mag Tape
- P—PAC
- R—Remittance Processing System (RPS)
- S—IRP OCR
- U—Unpostables
- W -WIRS (CAWR)
- blank—ISRP/DED

(5) Positions 64–75—Cross-reference Block DLN (including year digit)

(6) Positions 76–77—Cross-reference DLN serial number

(7) Position 78—System Accumulation Indicator

- 0—Non-Pre-journalized
- 1—Pre-journalized debit
- 2—Pre-journalized credit
- 3—Pre-journalized debit or credit
- 4—Other pre-journalized debit
- 5—Other pre-journalized credit
- 6—Other pre-journalized debit or credit
- 7—Future pre-journalized

(8) Reinput Block Proof Record

- Position 62—Control Record Source Code
- Positions 63–65—Abstract Number
- Positions 66–69—Block Record Count
- Position 70—Delete Source Code, M for Manual, S for SCCF, C for computer-generated, and blank
- Positions 71–79—TIN
- Positions 80–83—Name Control

- Position 84—Prior Year Code 3—Prior Year
 - Position 85—System Accumulation Indicator
- (9) Renumber Block Proof Record
- Position 62—Control Record Source Code
 - Positions 63–74—New Block DLN (including year digit)
 - Positions 75–76—New DLN Serial Number
 - Position 77—New Master File System ID Code
 - Position 78—System Accumulation Indicator
 - Position 79—New System Accumulation Indicator
- (10) Reject Block Proof Record
- Position 62—Control Record Source Code
 - Position 63—System Accumulation Indicator
- (11) SCCF Adjustment Record
- Position 62—Control Record Source Code. See IRM 3.17.30.4.3
 - Positions 63–65—NMF Abstract Number
 - Position 66—System Accumulation Indicator
 - Positions 67–76—Employee Number (present for on-line adjustments)
 - Position 84—ISS Code, Value of “C” for SCRIPS
 - Position 89—SCFAJ Update Indicator (1=SCFAJ, 0=Other source)
 - Positions 90–92—Control Record Error Code Field
- (12) BOB Control Record
- Positions 34–37—Generated Block Document Count
 - Position 38—BOB Code
- (13) Delete Block Proof Record
- Position 62—Control Record Source Code
 - Positions 63–71—TIN
 - Positions 72–75—Name Control
 - Position 76—System Accumulation Indicator
- (14) Error Block Proof Record
- Position 62—Control Record Source Code
 - Position 63—System Accumulation Indicator
- (15) Good Block Proof Record
- Position 62—Control Record Source Code
- (16) Position 63—Trans Source Code of the Good Block Proof Record.
- M—Mainline
 - U—Unpostables
 - I—IDRS
 - Z—OCR
 - B—AVR
 - C—ICS
 - E—AIMS
 - L—ALS

- R—ASFR(IDS)
- S—SPack
- V—TRIS
- Z—Default

(17) Positions 64–66—NMF Abstract Number

(18) Position 67—Document Prior Status Code

- D—Raw Input (non-BOB)
- B—Corrected BOB
- U—Unpostables
- E—Errors
- R—Rejects
- G—Good transaction
- W—Raw Document Unit
- I—IDRS

(19) Positions 68–71—Block Record Count

(20) Positions 72–83—Trans Tape Sequence Number

(21) Position 84—Treasury Reports Data Indicator

- 1—Block has gas and oil data

(22) Position 85—Input System Source Code (see MCR above)

(23) Position 86—System Accumulation Indicator

3.17.30.4.6
(01-01-2010)

**Reactivation of Service
Center Control File
(SCCF) Historic
Transcripts**

(1) Any module that has removed to the Historic Database in the current year or prior six years may be reactivated.

- a. Modules with reprocessible or nullified unpostable activity automatically generate reactivation requests.
- b. Modules that require research of the Historic transcript may be reactivated with Command Code SCFTR, definer H.

(2) Historic reactivation requests generate whenever a 0–0 R (reprocessible) or 6–4, 6–0, or some 6–2 (nullified) control record is posted to a SCCF module where only an abbreviated historic Database record is present.

- a. Nullified control records (from–to code 6–2) deleted from IMF with an IMF DLN do not generate a reactivation request nor is the 6–2 control record posted to the SCCF Database. These control records appear on the IMF Nullified CRL for research capability but drop from further processing.
- b. Only the reactivating control record is posted to the SCCF Database initially. When the generated request is processed in SCF96 and the SCF97, the old control records will be moved in front of the current activity on the SCCF module. (See IRM Figure 3.17.30-22).
- c. SCCF modules reactivated by 6–2 control records will be in inactive status (Block Status Code I).
- d. For aging purposes, reprocessibles get treated as new modules, with the cycle of the 0–0 R record treated as the beginning cycle. For nullified unpostable records, the age indicator and original cycle of the historic record get kept and used for age analysis.

IMF INDIVIDUAL CONTROL FILE TRANSCRIPT					CY 20XX31	DATE 07-30-20XX
TC	BLOCK DLN	ABC IS	COUNT	AMOUNT	MODULE BALANCES	
					COUNT	AMOUNT
	00211/093/104/X	FMX	ORG	1,008.97-	MAN	
	BP 2569 45510	ADSI 0	ERR		REJ 1	1,008.97-
	S A B O A 00	HC 20XX20	DEL		GOOD	
	FMX 1 0 0	20XX094	20XX14	0068		81,546.46-
	FMX 7 0 3	F 20XX097	20XX15	0002		1,447.00-
	FMX 7 0 5	20XX097	20XX15	0066		80,099.46-
	FMX 7 3 5	F 20XX101	20XX15	0002		1,447.00-
	FMX 7 6 4 N	20XX206	20XX30	0001 00		1,008.97-

Figure 3.17.30-22 IMF Individual Control File Transcript

e. On rare occasions, a new block MCR may match the DLN of an abbreviated historic record for a block that is actually numbered ten years earlier. In this case, the MCR for the new block can be established only with Command Code SCFAJ, from-to code 0-0, reinput source code H. See transcript code 04 instructions in IRM 3.17.30.9.1.

(3) Blocks reactivated by SCFTRH request for historic research get created in Inactive status on the control file.

3.17.30.4.6.1
(01-01-2010)

**Command Code SCFTR
Transcripts**

(1) In addition to the control records from the Historic, each reactivation from SCFTRH also generates an informational record to show the date and cycle of reactivation. (See IRM Figure 3.17.30-23).

IMF INDIVIDUAL CONTROL FILE TRANSCRIPT					CY 20XX29	DATE 07-16-20XX
TC	BLOCK DLN	ABC IS	COUNT	AMOUNT	MODULE BALANCES	
					COUNT	AMOUNT
	00212/309/147/X	C9N R	ORG 99		MAN	
	BP	ADSI 0	ERR		REJ	
	S I B O A 00	HC 20XX25	DEL		GOOD 99	
	C9N 1 0 0	20XX312	20XX45	0099		
	C9N 7 0 3	F 20XX333	20XX48	0013		
	C9N 7 0 5	20XX333	20XX48	0086		
	C9N 7 3 4	F 20XX337	20XX49	0003		
	C9N 7 3 5	F 20XX337	20XX49	0010		
	C9N 7 4 5	F 20XX350	20XX50	0001 45		
	C9N 7 4 5	F 20XX353	20XX51	0002		
	C9N 4 9 9	H 20XX192	20XX28	0000		HIST REACTIV

Figure 3.17.30-23 SCFTRH Informational Record

- a. This Record has record type 4, from-to code 9-9, control record source code H and the literal "HIST REACTIV" in the remarks field. This generated control record does not appear on the Adjustment CRL or any other listing.
- b. With no further activity, the block will remain on the SCCF Database for two cycles from the date of the 9-9 H record, then removed to the next historic.
- c. All module balances that were present on the Historic module will also be present on this type of reactivated module.
- d. To request reactivation of a SCCF historic module, enter Command Code SCFTR in the normal manner.
- e. If the block is not on the SCCF Database but is available for reactivation, the response will be an abbreviated SCCF transcript with only the DLN, historic cycle, and "H" block status code, plus a pre-formatted SCFTRH request record on the first line, and the message "The complete record of the DLN you requested is on the SCCF historic file. To request overnight reactivation for research, move to the end of the SCFTRH record, and transmit." (See IRM Figure 3.17.30-24).

```

SCFTRH100221106001X      20XX31

      IMF INDIVIDUAL CONTROL FILE TRANSCRIPT      CY 20XX31      DATE 07-30-20XX
                                         MODULE BALANCES
TC   BLOCK DLN   ABC IS   COUNT   AMOUNT           COUNT   AMOUNT
00221/106/001/X           ORG           MAN
   BP           ADSI   ERR           REJ
S B A           HC 20XX31 DEL           GOOD

      THE COMPLETE RECORD OF THE DLN YOU REQUESTED IS ON THE SCCF HISTORIC
      FILE. TO REQUEST OVERNIGHT REACTIVATION FOR RESEARCH, MOVE TO THE END OF
      SCFTRH RECORD AND TRANSMIT.

```

Figure 3.17.30-24 SCFTRH Request

- f. The screen shows that the request is accepted. (See IRM Figure 3.17.30-25).

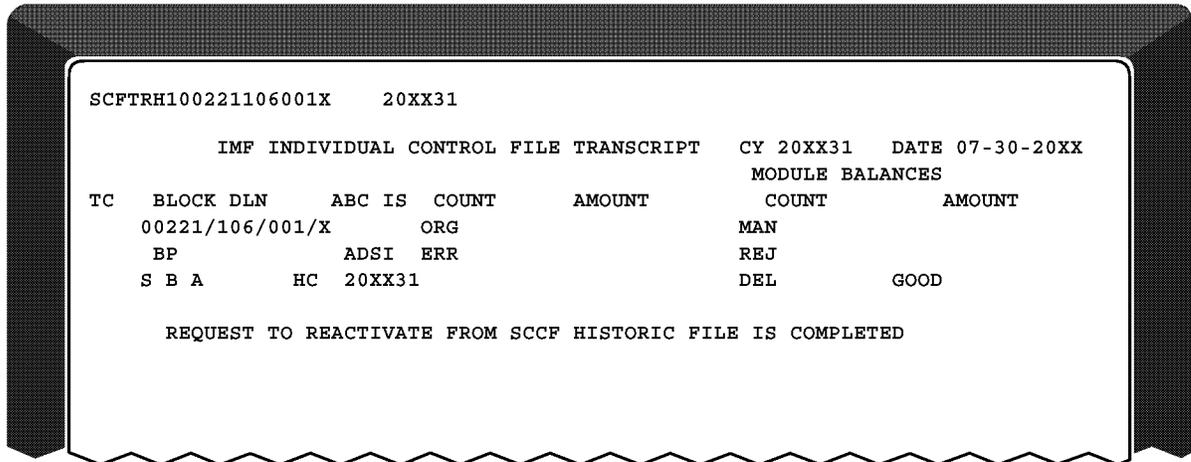


Figure 3.17.30-25 SCFTRH Request Accepted

- g. If a SCFTRH request is entered earlier in the day or a previous day but not yet processed, no damage will be done by entering the request again. The SCF17 program sorts all incoming reactivation requests, giving priority to requests from batch processing, then to the earliest on-line request. Duplicate requests will be dropped.
- h. The SCFTRH format is also valid without first using SCFTR by entering the entire record. The format is the same as SCFTR, plus the historic cycle: SCFTRH 1292110281049 8913.
- i. Any reactivation request that is created on-line from SCFTRH or SCFAJ since the last SCF17 run can be reviewed, corrected, canceled, or added by entering Command Code SCFTR with definer R. Requests generated from batch processing is passed directly to SCF17 and is not available for review.

3.17.30.4.6.2
 (01-01-2010)
**Command Code
 SCFTRR to Change or
 Delete Records**

- (1) Use SCFTRR to change or delete a record if a mistake is made while using SCFTRH or SCFAJ.
- (2) Enter SCFTRR and transmit. The response is a screen display of all historic reactivation requests that have been created during the same day. (See IRM Figure 3.17.30-26).

SCFTRR		HISTORIC REACTIVATION REQUEST			DATE 07/30/20XX
ACTION	MFC	BLOCK-DLN	CYCLE	REQUESTED VIA	ERROR-MESSAGE
X	1	00220281004X	20XX46	SCFTRH	
X	1	00217071869X	20XX19	SCFTRH	
X	1	00211082142X	20XX30	SCFTRH	
X	1	00212084004X	20XX20	SCFTRH	
X	1	00211084223X	20XX21	SCFTRH	
X	1	00251106136X	20XX30	SCFTRH	
X	1	00251106126X	20XX31	SCFTRH	
X	1	00251106130X	20XX29	SCFTRH	
X	1	00251106122X	20XX30	SCFTRH	
X	1	00251106134X	20XX30	SCFTRH	
X	1	00251106139X	20XX28	SCFTRH	
X	1	00212113471X	20XX30	SCFTRH	
X	1	00221121407X	20XX26	SCFTRH	
X	1	00212114699X	20XX30	SCFTRH	
X	1	00207072117X	20XX19	SCFTRH	
X	1	00212120059X	20XX30	SCFTRH	
X	1	00221065849X	20XX32	SCFTRH	

EMPLOYEE #0011512345 PAGE 001 OF 002

Figure 3.17.30-26 SCFTR List of Reactivation Daily Requests

3.17.30.4.6.3
(01-01-2010)

Command Code SCFTR Requests

- (1) This file has SCFTRH requests, plus requests generated because of posting 0-0 R, 6-4, 6-0, or 6-2 control records from SCFAJ to modules on the Historic file. The record(s) is listed in the order of prior input. The SCFTRR file has up to 682 records.

3.17.30.4.6.4
(01-01-2010)

Action Codes

- (1) Overlay the Action Code X with one of the following codes to correct the file:

Action Code	Description
R	to remove a record from the historic reactivation request file.
C	to change a record and overlay the correct information.
A	records can be added and to overlay Master File, block DLN, and cycle of the first available x-filled line.

- a. Since access with Definer R is nonrestricted, it may be desirable to monitor the SCFTRR file. Additions to the reactivation request file by other than Data Control technicians should be made using Command Code SCFTRH; changes to the request file by Data Control are infrequent.

- b. Like SCFTRH, records created or corrected in SCFTRR will generate a special 9–9 H control record, with “Hist Reactiv” in remarks.
- c. When finished with all corrections, move to the bottom of the screen, and transmit. All records with an Action Code other than X are validated. If no error messages, the request file is updated.
- d. If the updated file is accessed again with SCFTRR, the prior records added or corrected will show with an action code X. This prevents unnecessary revalidation of prior SCFTRR input.

3.17.30.4.6.5
(01-01-2010)

Error Messages

- (1) An error message causes the entire transmission to be rejected and the file is returned to the previous status.
- (2) The error messages:
 - a. Duplicate Request—The same Master File, DLN, and cycle is entered twice. While duplicates from other sources is valid for input, SCFTRR will not accept the same record twice.
 - b. Non-Number DLN—The DLN must be 12 numbers.
 - c. Non-Number Cycle
 - d. Invalid Action—The action code must be A, C, or R.
 - e. Invalid Cycle—The cycle number must be numbers and cannot be greater than the current cycle.
 - f. Invalid Master File—The Master File code must be 1–6.

3.17.30.4.6.6
(01-01-2010)

Historic Reactivation

- (1) The historic reactivation request file has only requests from the same day. If the SCF96 program is not run after a previous SCF17, requests from the previous day will still be processed, but they cannot be accessed or corrected.
 - a. Requests for reactivation get collected and sorted in SCF17 for processing in runs SCF96 and SCF97. A report from SCF17 lists the historic cycles that has records requested for reactivation. (See IRM Figure 3.17.30-27).

P/R/F	SCF-17-41	REACTIVATION REQUEST LIST	DATE	07/30/20XX	PAGE	0009
		HISTORIC-CYCLE	MFC	BLOCK	DLN	
		20XX29	1	00221133341X		
		20XX23	1	00221134114X		
		20XX40	1	00221134120X		
		20XX51	1	00221134196X		
		20XX29	1	00221134210X		
		20XX29	1	00221134216X		
		20XX18	1	00221134243X		
		20XX19	1	00221140118X		
		20XX31	1	00221148176X		
		20XX31	1	00221148210X		
		20XX31	1	00221148231X		
		20XX31	1	00222100344X		
		20XX35	1	00222106202X		
		20XX35	1	00222120018X		
		20XX39	1	00222126391X		
		20XX29	1	00222140004X		
		20XX23	1	00222140013X		
		20XX24	1	00222140034X		
		20XX29	1	00222140043X		
		20XX29	1	00222140086X		
		20XX29	1	00222148000X		
		20XX29	1	00222148001X		
		TOTAL NUMBER OF REQUESTS	000000139			

Figure 3.17.30-27 SCF1741, Reactivation Request List

- b. SCF96 matches the records on the historic reactivation request file with the tapes of historic transcripts and extracts the records to be reactivated.
- c. The historic tapes for each cycle identified on the SCF17 report is ran against the request file in the SCF96 program. Historic records are expected to remain on the potential reactivation file for five years.
- d. While SCF96 is expected to be run daily, at least for the recent cycles, each Submission Processing Campus also has the option of not running the program and keeping all reactivation requests to be run on a subsequent evening.
- e. SCF97 loads the extracted historic records onto the SCCF Database and must be run after each SCF96 before the next SCF03.

3.17.30.5
(01-01-2010)
**Adjusting the Service
Center Control File
(SCCF)**

- (1) The following instructions pertain to adjusting the SCCF.

3.17.30.5.1
(01-01-2010)
Types of Adjustments

- (1) Adjustments to the SCCF get prepared because of SCCF posting errors, age review, and other problems identified during processing.

- (2) Most adjustments to the SCCF get entered with Command Code SCFAJ. With SCFAJ, each adjustment is input, validated, and posted in real time.
 - a. Input of SCCF adjustments through the ISRP is still valid as a backup. However, ISRP input is recommended only when a large number of adjustments must be prepared or when Command Code SCFAJ is unavailable. Input of SCCF adjustments by punched card is no longer valid.
 - b. Form 4028 may be used as a backup source document for SCCF adjustments. The form may also be used if a SCCF adjustment must be prepared by someone who is not authorized to use SCFAJ.
 - c. Be sure to annotate the source listing or transcript with the adjustment information and date if Form 4028 is no longer being used as a paper record of the adjustment. The SCFAJ remarks field is the only other permanent audit trail.

3.17.30.5.1.1
(01-01-2010)
**Command Code SCFAJ
Access**

- (1) Access to Command Code SCFAJ should be carefully controlled by the Accounting Authorizing Official to prevent unauthorized or untrained personnel from making improper adjustments.
 - a. Any person who prepares or inputs a SCCF adjustment may be affecting more than just the SCCF module that is in error.
 - b. Adjustments are of major importance in supporting account balances on the SCCF and should be prepared with full knowledge of what corrective action must be taken and how that action affects the SCCF.
 - c. When preparing an adjustment, always bear in mind that the "In-Process" pre-journalized amounts must agree with General Ledger (RRACS) Account (IMF) 4220, (BMF) 4120, and (NMF) 4420.
 - d. Adjustments to the SCCF can be generated by input from the BOB, Reject, and Error functions. SP BBTS users in control areas may also create SCCF adjustments via Batch Block Volume Change Application.
 - e. The From and To Code determine the type of action to the SCCF.

3.17.30.5.2
(01-01-2010)
From and To Codes

- (1) Every transaction that posts to the SCCF has a From Code and To Code.
 - a. For Block Proof Records, the From Code shows the balance being reduced, while the To Code shows the balance being increased.
 - b. SCCF adjustment Records may transfer a balance the same way as Block Proof Records, change the in-process balance only, or merely alter an indicator or code on the SCCF module.
- (2) When the From and To Codes is in the range of 0 to 6, the standard meanings apply.

From Code	To Code	Meaning
0	0	Raw data/manual
1	1	BOB
2	2	SCCF and File Delete
3	3	Error
4	4	Reject
5	5	Good Tape
6		Unpostables

3.17.30.5.2.1
(01-01-2010)

**Special Meanings of
From and To Code**

- (1) When the From Code is 7, 8, or 9, both the From Code and To Code have special meanings.

From Code	To Code	Meaning
7	0	Increase the original and manual count and/or amount. Use this code only if the original count or amount is in error.
8	0	Decrease the original and manual count and/or amount.
7	7	Turn the Action Delete Status Indicator (ADSI) on
8	7	Turn the ADSI off
8	2	Delete entire SCCF module from the database in the next posting run.
9	9	Information only

- (2) From–To Codes 7–0 and 8–0 will not “unshelve” full paid blocks which systemically shelved, (i.e., will not change the Block Status Code from S to A).
- (3) From–To code 9–9 to post audit trail or other information will not “unshelve” full-paid blocks.

3.17.30.5.2.2
(01-01-2010)

**Standard From and To
Code Combinations**

- (1) The standard From–To combinations:

From Code	To Code	Meaning
0	0	Master Control Record
0	1	BOB Control Record
0,1,3,4	5	Good Block Proof Record
0,1	3	Error Block Proof Record
0,1,3,6	4	Reject Block Proof Record
0,1,3,4	2	Old DLN Renumber BPR
0	0	New DLN Renumber BPR
5	0	Delete
1,2,3,4,5,6	0	Reinput Block Proof Record
0,1,3,4,6	2	Delete Block Proof Record

- (2) Any of these From–To combinations may also be input with a SCCF adjustment.
- (3) Remember that for any standard adjustment, code 0 or 1 changes the manual balance, code 2 changes the file delete balance, code 3 changes the error balance, and code 4 changes the reject balance. Code 5 affects the good balance, and Code 6 may affect the good or the original balance.
- (4) Codes 8–0 and 7–0 should be used when the count and/or amount is previously established incorrectly. Block document counts corrected by batch transmittal changes and BOB Code R corrections is examples where From–To Codes 8–0 and 7–0 should be used.
- (5) Code 8–0 shows that the documents or money is not being moved to another DLN or to another RRACS account. Code 8–0 may be used if the documents or money had previously established elsewhere.
- (6) Use Code 0–2, 1–2, 3–2, or 4–2 if documents or money get deleted and moved or routed elsewhere.
- (7) The distinction is intended to help preserve an effective audit trail. That is, when To Code 2 is used, we should expect the audit trail to lead to a new DLN, new general ledger account, or to a document that is voided.

3.17.30.5.2.3
(01-01-2010)
Other From and To Codes

- (1) Code 8–2 is used to delete a SCCF module immediately. Most normal validity checks get bypassed so that invalid data can be removed. The module will appear on the SCF0743 following the processing of the 8–2 to the SCCF database. This transcript is for use in the reconstruction of the module if necessary.
- (2) Code 9–9 is an informational code that may be used with any source code to record a SCCF related action. For example, use 99D to record a delete from TEP or ECC. This code has no effect on SCCF balances or indicators.
- (3) Code 2–0 should be used when a document or money amount has a delete adjustment (code 0–2, 1–2, 3–2 or 4–2) that needs to be reversed.

3.17.30.5.2.4
(01-01-2010)
**Sequence of Posted
Adjustments**

- (1) On-line SCCF adjustments post in the order that they're input. Batch control records get sorted and posted in the following sequence:
- a. Master File system code
 - b. DLN
 - c. Record type ID Code—Of the control records input through batch processing, MCRs (Record Type 1) get sorted first, followed by SCCF adjustments (code 0), BOB control records, generated SCCF adjustments, Reinput and delete block proof records, Renumber records, and Good/Error/Reject Block Proof Records.
 - d. From Code—Within record type, control records get sorted beginning with the lower numbered From Code.

Exception: Adjustments with codes 3–0, 4–0, 5–0, 7–0, and 8–0 get sorted immediately after Code 0–0.
 - e. To Code—Within From Code, the record with the lower To Code is posted first.
 - f. Reinput Source Code

3.17.30.5.3
(01-01-2010)
**Control Records Source
Code**

- (1) The source code of adjustments identifies the area which initiated the record.
- (2) The Control Record Source Code is required for every SCCF adjustment, including renumber adjustments. The code should show the source of the adjustment. When selecting a code, remember that only codes D and R will adjust the Block Proof Summary (PCD). Some of the codes that may be used:

Code	Name
A	Age Review
B	Block-out-of-Balance Status
C	Control Record List
D	ECC Delete
E	Error Delete
F	ERS
G	NMF Good Block Proof Record
J	Journal action pending
K	BBTS Adjustments
M	Miscellaneous
N	Nullified
P	Report period
R	Reject unit
T	Invalid Posting Transcript
W	IRP OCR
X	Generated if no code is input

- (3) Source Code A is used when an adjustment is made from the Aged transcripts.
- (4) Source Code B is used when an adjustment is made by the BOB function and for SCCF-related BOB code adjustments.
- (5) Adjustments made from the CRL to correct error codes; to correct erroneous MCRs; and to create MCRs normally created on the Master CRL get assigned a source code C.
- (6) Source Code D is used for ECC deletes.
- (7) Source Code E is used by the Input Correction Operation.
- (8) Source Code F identifies adjustments made by the ERS System or for an ERS record.
- (9) Source Code J should be used whenever a RRACS journal action is required but not completed prior to input. Verify from the adjustment list that the journal action is being completed.
- (10) Source Code K identifies adjustments originating from BBTS.
- (11) Use Source Code M when none of the other Control Record source codes applies.
- (12) Source Code N is used for adjustment to Nullified Unpostables.
- (13) Source Code P pertains to the report period. Use code P as an alert that a correction to the MBCS may be necessary for revenue receipt balancing.
- (14) Source Code R is used for adjustments input by the Reject Function.
- (15) For all adjustments prepared as the result of the invalid posting transcript assign Source Code T.
- (16) Any adjustment (regardless of source) for an IRP OCR block should include Source Code W.
- (17) Other codes may be established locally with designated special meanings.

3.17.30.5.4
(01-01-2010)

**Input of Command Code
SCFAJ**

- (1) Enter Command Code SCFAJF to display a SCCF adjustment screen. (See IRM Figure 3.17.30-28).

```

SCFAJ                                ADJUSTMENT CONTROL RECORD

XXXXXXXXXXXXX BLOCK DLN
X MASTER FILE
XX FROM TO CODE
X REINPUT SOURCE CODE
X CONTROL RECORD SOURCE CODE
XXX DOCUMENT COUNT
XXXXXXXXXXXXX CREDIT AMOUNT
XXXXXXXXXXXXX DEBIT AMOUNT
XXX ABC
XX SERIAL NUMBER
XXX NMF ABSTRACT NUMBER
XXXXXXXXXXXXX REMARKS

```

Figure 3.17.30-28 SCFAJ, Adjustment Control Record

- a. Overlay the Xs with the required information.
- b. The Block DLN, From-To Code, Master File Code, and Remarks fields is mandatory.
- c. The remaining fields should be entered when needed.
- d. To blank a field after data is entered, overlay with spaces.

3.17.30.5.4.1
(01-01-2010)

**Command Code SCFAJ
Fields**

- (1) Enter the fields as follows:
- (2) Block DLN—Enter the twelve-digit block DLN with year digit.
 - a. Be sure that the correct number is entered before transmitting, as the wrong SCCF module could be updated.
 - b. The SCFAJ program does not allow more than 12 numbers to be entered.
- (3) Master File—Enter the correct number code for the file being adjusted.
 - 1 IMF
 - 2 BMF
 - 3 EPMF
 - 5 IRP
 - 6 NMF
- (4) From To Codes—See IRM 3.17.30.5.2 for the correct codes.
- (5) Reinput Source Code—Leave blank unless one of the following applies:
 - a. Enter N for a document that is Unpostable if the from-to code is 0-0, 6-0, or 6-4.
 - b. Enter R for a reprocessable with from-to code 0-0, 6-0, or 6-4. Code R should take precedence over code N if both apply.
 - c. Enter U for an IDRS or NMF application from the Unidentified Remittance File with from-to code 0-0 or 0-5 only.

- d. Enter H to override the duplicate DLN check and allow a current list year DLN to be established when the duplication is because of a ten-year old SCCF module with Block Status Code H (Historic) or I (Inactive).
- e. Enter E to override the error check and allow multiple deletions for EPMF.
- f. Code 4 may be entered to show a Submission Processing Campus reinput.

3.17.30.5.4.2
(01-01-2010)

Control Record Source Code

- (1) Control Record Source Code
 - a. Enter the applicable code from IRM 3.17.30.5.3.
 - b. If the SCCF adjustment is not journalized but will require subsequent journal action from the Adjustment CRL, be sure to enter code J, regardless of what other code may apply.
 - c. If the Control Record Source Code is omitted, an X is generated.
- (2) Document Count—Enter the number of documents being adjusted, without leading blanks or zeros.
- (3) Credit Amount—Enter the amount of the credit being adjusted. Do not enter commas or leading zeros.
- (4) Debit Amount—Enter the amount of the debit being adjusted. Debit amounts is valid only with document codes 24, 45, 48, 51, 58, and 87.
- (5) ABC—Enter the alpha block control number of the block being adjusted, if known.
- (6) Serial Number—Enter the document serial number whenever only one document is being adjusted, or when a reference to a specific serial number would improve the audit trail.
- (7) NMF Abstract Number
 - a. This field is required for NMF when the To Code is 5, unless the abstract number will be generated.
 - b. See IRM 3.17.30.18.1 for more instructions and IRM 3.17.30.18.3 for a list of manual and generated abstract numbers.

3.17.30.5.4.3
(01-01-2010)

Remarks Section

- (1) The 14 position remarks field is a mandatory field that should be used to enter any cross-reference DLN and other audit trail information.
- (2) Any time a DLN on the document changed, it is important to provide cross-reference DLN information on the SCCF for future research by payment tracers and other functions. If 14 numbers are entered, the information is kept and displayed on the transcript in DLN format.
- (3) If a cross-reference DLN is entered and other information is also required, enter a second SCFAJ adjustment with from-to codes 9-9 and the other information in remarks.

3.17.30.5.4.4
(01-01-2010)

Completed Screen

- (1) After the screen is completed, recheck the record, especially the DLN, to ensure it is entered correctly, then transmit with the cursor in any location after the remarks data. (See IRM Figure 3.17.30-29).

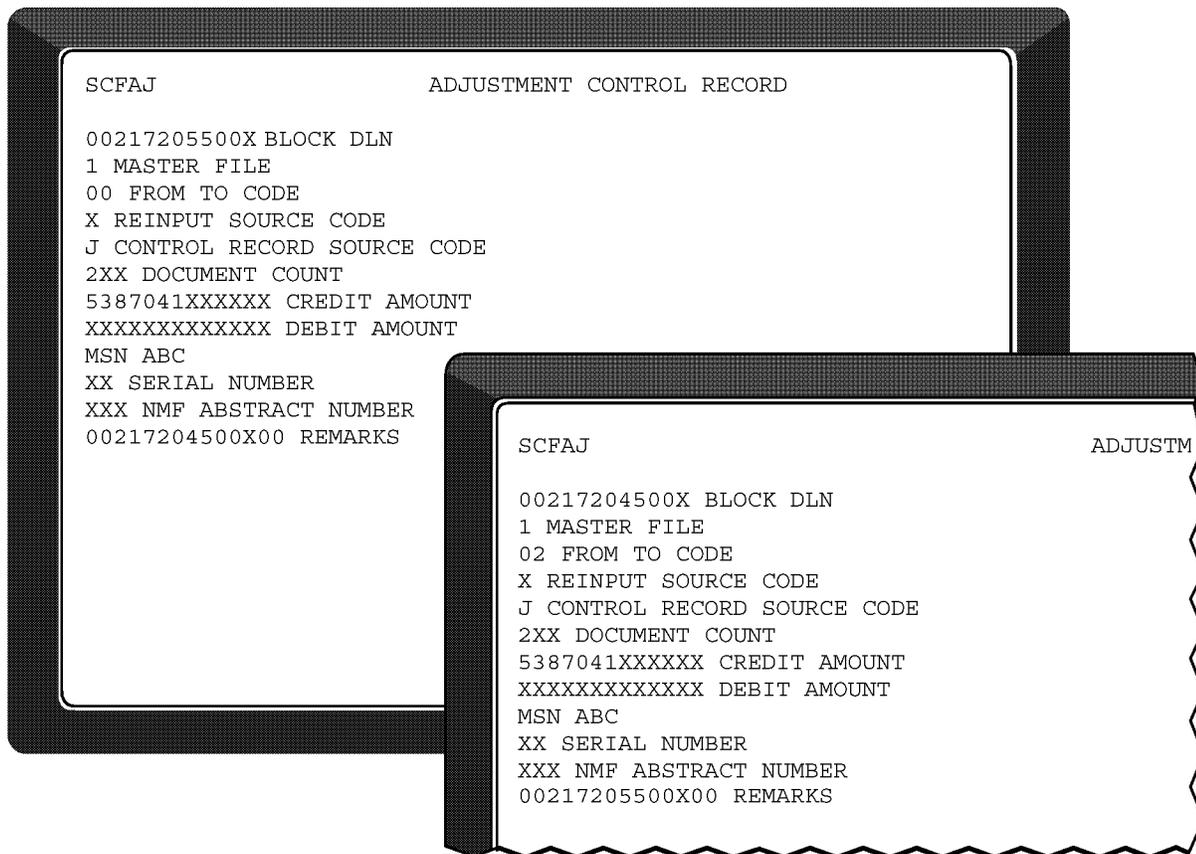


Figure 3.17.30-29 SCF1141 Review Screen

- (2) At the end of the day, SCFAJ adjustments get downloaded from real time on run SCF17, accumulated with all other control records in run SCF01, and listed on the SCF1141 Adjustment CRL. However, the record has already posted to the SCCF, so it is not passed to the SCF03 posting run. On-line SCCF adjustments is not revalidated by the batch programs. Only control records from other sources can be error coded or invalid.

**3.17.30.5.5
(01-01-2010)
Validation of Command
Code SCFAJ**

- (1) Each SCFAJ adjustment is immediately validated and posted to the SCCF using the same checks as for batch processing.
- (2) If the SCFAJ record fails a CRL validity check, it is re-displayed with an error message. (See IRM Figure 3.17.30-30).

```
SCFAJ                      ADJUSTMENT CONTROL RECORD

00221196405X BLOCK DLN
1 MASTER FILE
02 FROM TO CODE
X REINPUT SOURCE CODE
T CONTROL RECORD SOURCE CODE
2XX DOCUMENT COUNT
XXXXXXXXXXXXX CREDIT AMOUNT
23752XXXXXXXXX DEBIT AMOUNT
SPP ABC
XX SERIAL NUMBER
XXX NMF ABSTRACT NUMBER
20XX29-02XXXXX REMARKS

ERROR CODE 5: CREDIT OR DEBIT FIELDS ARE INCONSISTENT
```

Figure 3.17.30-30 SCFAJ Error Message Screen

- (3) The same error codes apply as for other control records on the CRL. Up to three error messages may display at one time.
- (4) The valid error messages:
 - Error Code 1: Invalid DLN
 - Error Code 3: Bad Doc Code/Master File Combination
 - Error Code 5: Credit or Debit Fields is Inconsistent
 - Error Code 8: Invalid NMF Abstract Number
 - Error Code 9: Invalid Document Count
 - Error Code 0: Invalid Amount Field
 - Error Code B: Invalid Reinput Source Code
 - Error Code C: Incomplete Adjustment Record
 - Error Code E: Invalid Entry for Deletion
 - Error Code T: Invalid Tax Class
 - Error Code U: Unable to Determine NMF True Tax Class
 - Error Code Y: Invalid From-To Code
 - Error Code Z: Invalid Master File System ID Code
- (5) To correct the adjustment screen, overlay with correct data any field that is invalid. Be sure to blank out any field or position that should be removed.
- (6) Move the cursor to the bottom of the screen and retransmit. (See IRM Figure 3.17.30-31).

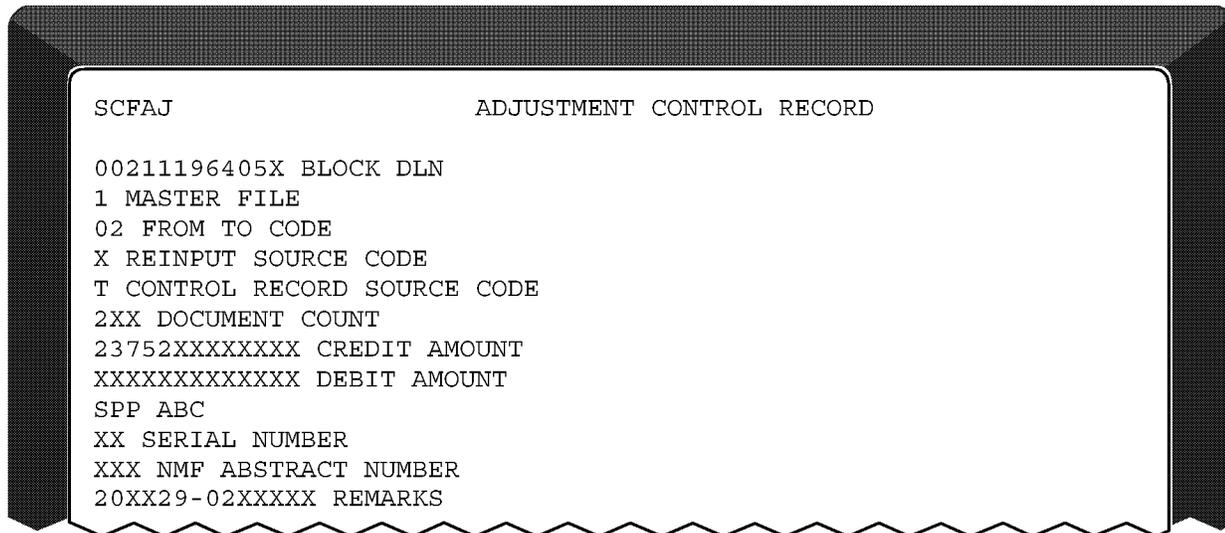


Figure 3.17.30-31 Resubmitting SCFAJ

- (7) If you decide not to input the adjustment, overlay the SCFAJ command code with any other command and transmit.

3.17.30.5.5.1
(01-01-2010)

**Service Center Control
File (SCCF) Control
Record Listing (CRL)
Validity Checks**

- (1) When the SCCF adjustment passes the CRL validity checks, the record tries to post the SCCF.
- (2) If accepted, the screen will display the message “Request Completed—Block DLN XXXXXXXXXXXXXX Updated”, and re-display the SCFAJ screen with the same record. To input a new adjustment, either overlay the displayed fields (being careful to blank unneeded data) or transmit SCFAJF to receive a blank screen.

3.17.30.5.5.2
(01-01-2010)

**Service Center Control
File (SCCF) Control
Record Listing (CRL)
Failed Validity Checks**

- (1) If the record does not post to the SCCF, control is passed to Command Code SCFTR which displays the Invalid Transcript. (See IRM Figure 3.17.30-32).

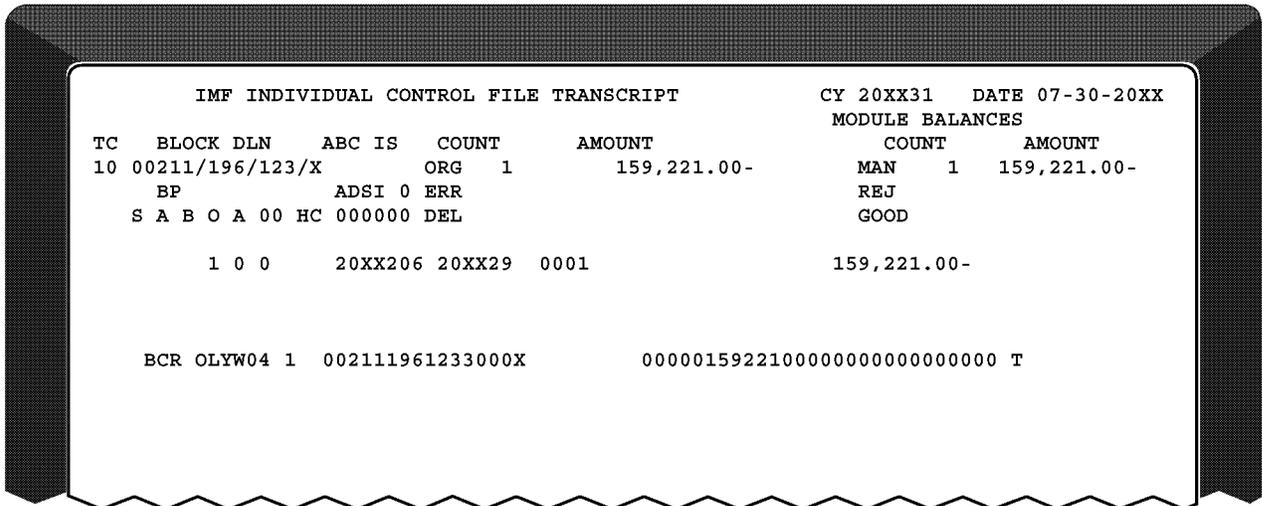


Figure 3.17.30-32 SCCF Invalid Transcript

- a. A transcript code is displayed to the left of the DLN. The standard invalid posting conditions of SCF0743 is made in real time and displayed.
- b. The invalid record is shown at the bottom of the transcript.
- c. When you determine what changes need to be made to the adjustment, enter SCFAJF and reenter the corrected record, and transmit. (See IRM Figure 3.17.30-33).

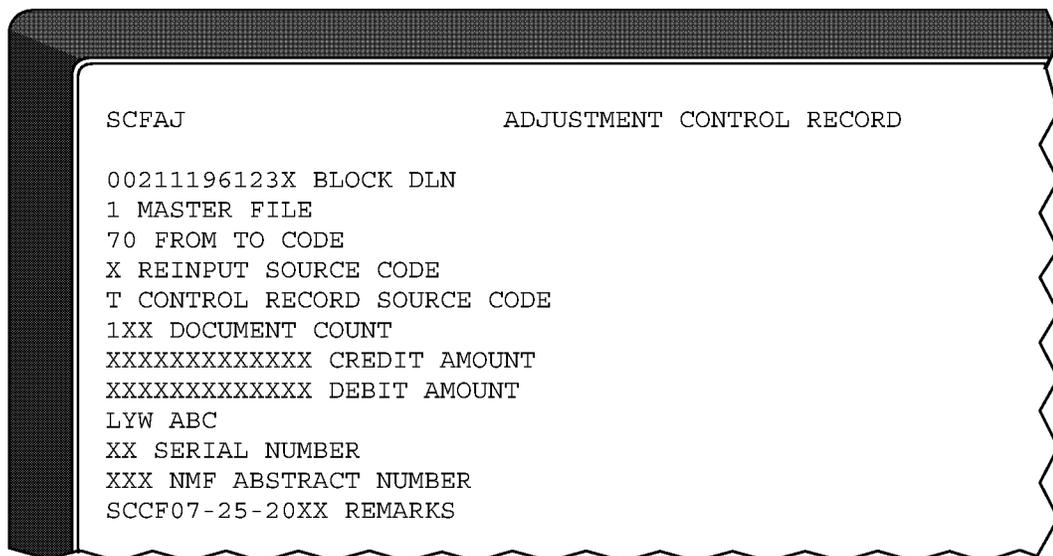


Figure 3.17.30-33 Submitting a corrected SCCF Adjustment

- d. At any time, if you decide not to complete the adjustment, overlay the displayed command code and transmit.
- e. If the adjustment does not find a matching DLN on the control file (and will not establish a module), the message “No Matching Record found on Database” is displayed.
- f. To prevent incorrect data from posting to the SCCF, be sure to verify the information, especially the DLN, on the screen before transmitting. Once

the adjustment has posted to the SCCF, it cannot be backed out, except by preparing a new adjustment, such as an 8-2 after a 0-0.

3.17.30.5.5.3
(01-01-2010)

**Control Record Listing
(CRL) Posted
Adjustments**

- (1) All on-line SCCF adjustments that posted to the SCCF will be printed on the next Adjustment CRL.
 - a. The IDRS employee number is printed for all on-line adjustments input via IDRS Command Code SCFAJ.
 - b. The Remarks information does not appear on the Adjustment list, due to a lack of space. However, the remarks are part of the SCCF record and appear on any on-line or printed transcript.

3.17.30.5.6
(01-01-2010)

**Preparation of Form
4028 Service Center
Control File (SCCF)
Adjustment Record**

- (1) Prepare Form 4028 when an adjustment to the SCCF will be input by ISRP or when required by local procedures to document an adjustment input on SCFAJ. (See IRM Figure 3.17.30-34).

Service Center Control File (SCCF) Adjustment Record (Format Code 216)										Master file <input type="checkbox"/> IMF (1) <input type="checkbox"/> IRAF (2) <input type="checkbox"/> BMF (3) <input type="checkbox"/> IRP (5) <input type="checkbox"/> EPMF (4) <input type="checkbox"/> NMF (6)		Adjustment number	Name of preparer	Date	Page _____ of _____
SC or Alpha Block Control Number	Code		Block DLN				Document Count	Adjustment Amount		DLN Ser. No.	CR Sice Cd	NMF Abstract No.	Reason For Adjustment		
	From	To	Re-input Sice	Master File	S.C. or D.O.	Tx Class - Doc.code		Julian Date	Block No.					Year	Credit
SER#	ABC	FROM	TO	SOURCE	MFID	DUV	DOUVT	GR	EB	DLN#	CRS	ABD#			
1	2	3	4	5	6	7	8	9	10	11	12	13	14		
						a									
						b									
						c									
						d									
						e									

- 1 Serial Number (may be assigned later)
- 2 SC or Alpha Block Control Number
- 3 From Code
- 4 To Code
- 5 Reinput Source Code
- 6 Master File
- 7 Block DLN
 - a Service Center or District Office
 - b Tax Class and Document Code
 - c Julian Date
 - d Block Number
 - e Year
- 8 Document Count
- 9 Adjustment Credit Amount
- 10 Adjustment Debit Amount
- 11 DLN Serial Number
- 12 Control Record Source Code (must be present)
- 13 NMF Abstract Number
- 14 Reason for Adjustment

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Figure 3.17.30-34 Form 4028 for SCCF Adjustment

- a. Serial number—This is a Consecutive two-digit serial number assigned later for transcribing for the ISRP system. See IRM 3.17.30.5.8
- b. SC or Alpha Block Control Number—For adjustments made from the Invalid Transcript, use the actual ABC to prevent problems on the Cycle Proof List. For other adjustments, the CRL Julian date or other audit trail information may be used.

(2) Adjustment Code

- a. From Code—identifies where the record is coming from.

b. To Code—identifies where the record is moving to. (See IRM 3.17.30.5.2)

(3) Reinput Source Code

- a. Enter N for a document that is unpostable. This code is necessary only with adjustment codes 00, 60, and 64.
- b. Enter R for a reprocessable. This code is normally used with 00 but is necessary for 60 and 64 if a reprocessable subsequently unposts and is nullified. Code R should take precedence over the N.
- c. Enter U for an IDRS or NMF application from the Unidentified Remittance File with adjustment code 00 or 05 only.
- d. Code H will override the duplicate DLN check, reactivate the original module from Historic, and allow a block that completely processed to be set up with 00 again. The H is valid with SCFAJ only.
- e. Code E will override the error check for multiple EPMF deletes but should rarely be used. Code E is valid only with Command Code SCFAJ.
- f. Code 4 may be entered to show a Submission Processing Campus reinput.

3.17.30.5.6.1
(01-01-2010)

Master File

(1) Master File—identifies the Master File

- IMF use number 1
- BMF use number 2
- EPMF use number 3
- IRP use number 5
- NMF use number 6

3.17.30.5.6.2
(01-01-2010)

Block Document Locator Number (DLN)

(1) Block DLN is the DLN of the block being adjusted.

- Submission Processing Campus or Area Office—2 numbers
- Tax Class and Document Code—3 numbers
- Julian Date—3 numbers
- Block Number—3 numbers
- Year—1 number

3.17.30.5.6.3
(01-01-2010)

Document Count and Adjustment Amount

(1) Document Count—this is the total number of items being adjusted. Do not precede with zeros.

(2) Adjustment Amount—This is the total amount being adjusted.

- Credit
- Debit

3.17.30.5.6.4
(01-01-2010)

Serial Number

(1) Serial Number—Enter the DLN serial number whenever only one document is affected by the adjustment. This will improve the SCCF audit trail by allowing many Aged review and posting transcript cases to be identified by fourteen-digit DLN.

3.17.30.5.6.5
(01-01-2010)

Control Record Source Code

(1) Control Record Source Code—This is the code identifying the area where the adjustment is being initiated from. See IRM 3.17.30.5.3 for the Codes.

3.17.30.5.6.6
(01-01-2010)
**Non-Master File (NMF)
Abstract Number**

- (1) NMF Abstract Number—For NMF adjustments with To Code 5, enter a valid NMF abstract number, unless the abstract number will be generated. See IRM 3.17.30.18.3 for a list of NMF document codes and related abstract information.
 - a. Reason for Adjustment—This is the reason the SCCF is being adjusted. Use journal number for references if applicable. Use Form 9382 number and Program number. Enter the Julian date of the CRL or transcript being adjusted.
 - b. The top of the Form 4028 identifies the Master File, the control number of the adjustments, name of preparer, date and number of pages submitted by preparer.
 - c. The SCCF does not require adjustments to be input separately for each Master File. However, a Master File sort may be required locally.
 - d. Form 4028 is used as a tool when researching and balancing accounts or resolving error codes on the CRL adjustment list.

3.17.30.5.7
(01-01-2010)
**Preparation of Form
4028–A Service Center
Control File (SCCF)
Renumber Adjustment
Record**

- (1) Prepare Form 4028-A to delete one DLN and simultaneously establish a renumber DLN on the SCCF. (See IRM Figure 3.17.30-35).

Service Center Control File (SCCF) Renumber Adjustment Record (Format Code 310)															Master file <input type="checkbox"/> IMF (1) <input type="checkbox"/> BMF (2) <input type="checkbox"/> EPMF (3)		<input type="checkbox"/> IRAF (4) <input type="checkbox"/> IRP (5) <input type="checkbox"/> NMF (6)		Adjustment number	Name of preparer	Date	Page of
SC or Alpha Block Control Number	Code				Original DLN				Document Count	Adjustment Amount		Orig. Ser. No.	CR Srce Cd	New Block DLN				New Ser. No.	New Master File	Remarks		
	Adj From	Re-Input Srce	Master File	S.C. or D.O.	Tx Class - Doc. code	Julian Date	Block No.	Year		Credit	Debit			S.C. or D.O.	Tx Class - Doc. code	Julian Date	Block No.				Year	
SER#	ABC	FROM	SOURCE	MF-IC	DLN				COUNT	CR	DB	SER#	CRS	DLN				NEW#	NEWMF			
1	2	3	4	5	6				7	8	9	10	11	12				13	14	15		
					a	b	c	d	e						a	b	c	d	e			

- 1 Serial Number
- 2 SC or Alpha Block Control Number
- 3 From Code
- 4 Reinput Source Code
- 5 Master File Code
- 6 Original DLN
 - a Service Center or District Office
 - b Tax Class or Document Code
 - c Julian Date
 - d Block Number
 - e Year
- 7 Document Count
- 8 Adjustment Credit Amount
- 9 Adjustment Debit Amount
- 10 Original DLN Serial Number
- 11 Control Record Source Code
- 12 New DLN
 - a Service Center or District Office
 - b Tax Class or Document Code
 - c Julian Date
 - d Block Number
 - e Year
- 13 New DLN Serial Number
- 14 New Master File Code
- 15 Remarks

Figure 3.17.30-35 Form 4028 for SCCF Renumber Adjustment Record

- (2) Serial number—An assigned, consecutive two-digit number assigned later.
- (3) SC or ABC number—the document ABC number or Julian date of the CRL.
- (4) From Code—Normally “0” when prepared by Data Controls. The To Code is generated and not part of the input record.
- (5) Reinput Source Code—“R” for Reprocessable, “N” for Nullified Unpostables, or “4” for Submission Processing Campus reinput. Usually blank.
- (6) Master File Code—See top of form for the correct code.
- (7) Original DLN—DLN of block being deleted.
- (8) Document Count—Number of items being deleted and established under new DLN.
- (9) Adjustment Amount—Credit or Debit Field Money amount being deleted and established under new DLN.

- (10) Original Serial No.—the serial number of the deleted record, if only one document.
- (11) Control Record Source Code—Enter a code from the listing in IRM 3.17.30.5.3.
- (12) New Block DLN—the new DLN being established for the new block. A DLN must be entered. Literal is valid only from rejects or ERS.
- (13) New Serial Number—the serial number of the New DLN, if only one document.
- (14) New Master File—Enter the number code of the new Master File (as shown on top of form) whenever the new DLN is for a Master File other than the original DLN. Leave blank if the Master File is not changed.
- (15) Remarks—Information for an audit trail and a good research tool.

3.17.30.5.7.1
(01-01-2010)
Information on Top of Form 4028-A

- (1) The top of the Form 4028-A identifies the Master File and control number of the Adjustments, name of preparer, date, and number of pages used by the preparer.
- (2) A To Code “2” will always be generated by the ISRP system.

3.17.30.5.8
(01-01-2010)
Input and Control of Service Center Control File (SCCF) Adjustments

- (1) Form 4028-A and any Form 4028 that is not being input with SCFAJ must be blocked for input in the same manner as ISRP Master Control records. Form 4028 and Form 4028-A must be blocked separately.

Service Center Control File (SCCF) Renumber Adjustment Record <i>(Format Code 310)</i>										Master file <input type="checkbox"/> IMF (1) <input type="checkbox"/> IRAF (4) <input type="checkbox"/> BMF (2) <input type="checkbox"/> IRP (6) <input type="checkbox"/> EPMF (3) <input type="checkbox"/> NMF (5)		Adjustment number	Name of preparer M Deer		Date 6-19-20XX		Page _____ of _____						
SC or Alpha Block Control Number	Code			Original DLN				Docu-ment Count	Adjustment Amount		Orig. Ser. No.	CR Srcd Cd	New Block DLN			New Ser. No.	New Master File	Remarks					
	Adj From	Re-input Srcd	Master File	S.C. or D.O	Tx Class - Doc. code	Julian Date	Block No.		Year	Credit			Debit	S.C. or D.O.	Tx Class - Doc. code				Julian Date	Block No.	Year		
SER#	ABC	FROM	SOURCE	MTD	DLN	DLN	DLN	DLN	DLN	DLN	CR	DB	SER#	CRS	DLN	DLN	DLN	DLN					
00	ABC	0		1	00	224	107	000	X	1	67.10			M	00	224	107	825	X	00	2		
00	ABC	0		1	00	224	072	000	X	1	48.00			M	00	224	072	825	X	00	2		

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Figure 3.17.30-36 Form 4028 not being input with SCFAJ

- a. Assign a consecutive two-digit serial number down the left column beginning with 00. The block cannot exceed 100 adjustment records. If no lines get skipped, the serial number is required only on the first and last entries on each page.
- b. No sort by Master File is required.

- (2) Verify the source document against the corresponding CRL list to assure that all SCCF adjustments is transcribed. (See IRM Figure 3.17.30-37).

P/R/F SCF-11-46			IMF RENUMBER CONTROL RECORD LIST										DATE 07/23/20XX			
ERR	SER	R	F	T	DOC							SER	DOC	NEW	R	
CD	ABC	DELETED	DLN	NUM	C	C	C	CT	AMOUNT	NEW DLN	NUM	CT	MF	C		
UJB	00220/114/203/X	17	N	4	2	0001			5,000.00-	00217/114/405/X	00	0001	1	N		
GBZ	00220/162/220/X	19	N	4	2	0001			199.99-	00217/162/401/X	00	0001	1	N		
CRB	00220/162/221/X	03	N	4	2	0001			188.00-	00217/162/404/X	00	0001	1	N		
MCY	00220/170/268/X	08	N	4	2	0001			267.29-	00217/170/404/X	00	0001	1	N		
MCY	00220/170/268/X	07	N	4	2	0001			400.35-	00217/170/404/X	01	0001	1	N		
MCY	00220/170/268/X	06	N	4	2	0001			368.04-	00220/170/404/X	02	0001	1	N		
PMQ	00220/176/212/X	11		4	2	0001			876.00-	00217/176/500/X	00	0001				
QMS	00220/177/236/X	43		4	2	0001			279.51-	00217/177/200/X	00	0001				
RAQ	00220/177/226/X	00		4	2	0001			320.77-	00217/177/401/X	00	0001				
RTZ	00220/183/211/X	05		4	2	0001			150.00-	00217/183/400/X	00	0001				
UFJ	00220/184/212/X	48		4	2	0001			29.26-	00217/184/400/X	01	0001				
UFJ	00220/184/213/X	49		4	2	0001			220.74-	00217/184/400/X	00	0001				
YZ4	00220/184/223/X	43		4	2	0001			250.00-	00217/184/400/X	00	0001				
YXC	00220/190/209/X	32		4	2	0001			754.00-	00217/190/401/X	00	0001				
YSL	00220/190/217/X	47		4	2	0001			50.00-	00217/190/401/X	00	0001				
MFS	00220/191/221/X	37		4	2	0001			1,895.04-	00217/191/400/X	04	0001				
MFS	00220/191/221/X	34		4	2	0001			4,157.73-	00217/191/400/X	03	0001				
MFS	00220/191/221/X	19		4	2	0001			1,090.53-	00217/191/400/X	02	0001				
MFS	00220/191/221/X	18		4	2	0001			2,248.45-	00217/191/400/X	01	0001				
MFO	00220/191/224/X	03		4	2	0001			112.33-	00217/191/400/X	00	0001				
XXS	00220/195/207/X	24		4	2	0001			354.42-	00217/195/400/X	00	0001				
FCS	00220/162/108/X	05		4	2	0001				00217/162/000/X	00	0001				
KSZ	00220/169/104/X	21		4	2	0001				00217/169/000/X	00	0001				
LPS	00220/170/110/X	06		4	2	0001				00217/170/000/X	00	0001				
ZX4	00220/127/115/X	47	N	4	2	0001				00217/127/000/X	00	0001		N		
NA9	00220/132/402/X	07	N	4	2	0001				00217/132/100/X	00	0001		N		
SBZ	00220/121/406/X	38	N	4	2	0001			889.88-	00217/121/207/X	00	0001		N		
KA9	00220/132/402/X	07	N	4	2	0001			318.24-	00217/132/206/X	00	0001		N		
EY4	00220/127/103/X	04	N	4	2	0001				00217/127/100/X	00	0001		N		
RQJ	00220/140/100/X	56	N	4	2	0001				00217/140/103/X	01	0001		N		
RQJ	00220/140/100/X	69	N	4	2	0001				00217/140/103/X	02	0001		N		
SM7	00220/140/106/X	53	N	4	2	0001				00217/140/103/X	00	0001		N		
SZM	00220/141/101/X	05	N	4	2	0001				00217/141/100/X	00	0001		N		
UYC	00220/142/100/X	04	N	4	2	0001				00217/142/106/X	00	0001		N		
X75	00220/148/107/X	52	N	4	2	0001				00217/148/102/X	02	0001		N		
XYX	00220/148/110/X	00	N	4	2	0001				00217/148/102/X	00	0001		N		
XZW	00220/148/113/X	62	N	4	2	0001				00217/148/102/X	01	0001		N		
MDY	00220/161/101/X	05	N	4	2	0001				00217/161/100/X	01	0001		N		
MDY	00220/161/101/X	35	N	4	2	0001				00217/161/100/X	00	0001		N		
JMP	00220/161/104/X	32	N	4	2	0001				00217/161/100/X	02	0001				
JWE	00220/169/100/X	01		4	2	0001				00217/169/100/X	00	0001				
LYX	00220/169/100/X	00		4	2	0001				00217/169/100/X	00	0001				
KMQ	00217/119/061/X	25		4	2	0001				00220/119/603/X	02	0001				
KMG	00217/119/061/X	25		4	2	0001				00220/119/603/X	01	0001				
KMG	00217/119/061/X	24		4	2	0001				00220/119/603/X	00	0001				
MTA	00217/121/005/X	44		4	2	0001			37,000.00-	00221/121/401/X	03	0001				
MTE	00217/121/009/X	06		4	2	0001			148.00-	00221/121/401/X	02	0001				
NFT	00217/121/010/X	14		4	2	0001			2,000.00-	00221/121/461/X	06	0001				

Figure 3.17.30-37 SCF1146, IMF Renumber Control Record List

- 3.17.30.6 (1) The following information pertains to the Control Record List.

(01-01-2010)

Control Record List

- 3.17.30.6.1 (1) The Control Record Listing (CRL) is the name given to the consolidated listing of all records that get processed to the SCCF on a given day.

(01-01-2010)

Explanation and Contents

- (2) Although the CRL is produced by a single computer run (SCF11), the control records get divided into five major segments and printed separately by Master File.

- Master Control Record List
- Control Record List Adjustment
- Tape Control Record List
- Renumber Control Record List
- Nullified Control Record List

- (3) Some control records are so invalid that the CRL program cannot determine the correct list for displaying the record. These will be printed on the CRL-Invalid Control Records.
- (4) The SCF01 Run Control Report (SCF0160) is a 3–page report listing all the inputs and outputs of SCF 01.
 - a. Page 1 lists all the input files with the number of records from each file. (See IRM Figure 3.17.30-38).

P/R/F SCF-01-60	SCF01 RUN CONTROL REPORT FILE COUNTS	DATE: 7-24-20XX PAGE: 1
FILE ID	FILE/RECORD TYPE LITERAL	COMPUTED COUNT
SCF1701	SCCF-ADJ-FILE	
	SCCF ADJUSTMENT RECORDS	<u>56</u>
	TOTAL RECORDS ON THIS FILE =	56
EOD1602	IDRS-CONTROL-FILE	
	MASTER CONTROLS RECORDS	602
	GOOD/ERROR/REJECT BLOCK PROOF RECORDS	<u>598</u>
	TOTAL RECORDS ON THIS FILE =	1,200
ERS0604	ERS-SCCF-CTRL-FILE	
	GOOD/ERROR/REJECT BLOCK PROOF RECORDS	907
	DELETE REINPUT BLOCK PROOF RECORDS	44
	RENUMBER BLOCK PROOF RECORDS	<u>72</u>
	TOTAL RECORDS ON THIS FILE =	1,023
ERS1701	ERS-REJ-SCCF-CTRL-FILE	
	GOOD/ERROR/REJECT BLOCK PROOF RECORDS	<u>35</u>
	TOTAL RECORDS ON THIS FILE =	35
GMF0401	SORTED-CTRL-FILE	
	MASTER CONTROLS RECORDS	858
	SCCF ADJUSTMENT RECORDS	<u>4</u>
	TOTAL RECORDS ON THIS FILE =	858
GMF0702	MAINLINE-SCCF-CTRL-DATA	
	GOOD/ERROR/REJECT BLOCK PROOF RECORDS	<u>756</u>
	TOTAL RECORDS ON THIS FILE =	756
GMF0802	NEW-MAINLINE-SCCF-CTRL-DATA	
	DELETE REINPUT BLOCK PROOF RECORDS	<u>415</u>
	TOTAL RECORDS ON THIS FILE =	415
GMF2702	ELF-TRANSACTION-FILE	
	GOOD/ERROR/REJECT BLOCK PROOF RECORDS	<u>50</u>
	TOTAL RECORDS ON THIS FILE =	50
GMF3702	GMF-FRAUD-FILE	
	GOOD/ERROR/REJECT BLOCK PROOF RECORDS	<u>362</u>
	TOTAL RECORDS ON THIS FILE =	362

Figure 3.17.30-38 SCF01 Run Control Report

- b. Use page 1 to identify any files or records that may have omitted from the run.
- c. Page 1 may also be used to assist in the daily error and reject balancing.
- d. Page 2 is the output report which lists the number of each type of control record being passed to subsequent runs.
- e. Page 3 provides a copy of the date record information that was used to compute revenue receipts and determine whether the Cycle Proof List and Master Block Control Sheet would be printed.
- f. The bottom of page 3 provides a count of each error code that is printed on the different sections of the CRL.
- g. Instructions for updating the date record can be found in IRM 3.17.30.16.3

3.17.30.6.2
(01-01-2010)

Invalid Control Record List

- (1) Any control record that cannot be recognized as belonging in one of the regular CRL listings will be printed on the Control Record List-Invalid Records.
- (2) The Invalid Records List is printed in the input format. (See IRM Figure 3.17.30-39).

P/R/F SCF-01-41		CONTROL RECORD LIST - INVALID CONTROL RECORDS			DATE: 07/10/20XX	PAGE:
ERROR CODES		CONTROL RECORD				FILE ID
T	1	00 21118221910003	00000000000099	001		*GMF0401
T	1	00 22112944410003	00000000000062	001		*GMF0401
T	1	00 22109491710003	00000000000086	001		*GMF0401
T	1	00 21717040010003	00000000000000	001		*GMF0401
TOTAL INVALID RECORDS -		4				

Figure 3.17.30-39 SCF0141, Control Records List - Invalid Control Records

- (3) The conditions included on this listing is:
 - Invalid Record Type Code. Position 1 must be 0,1,2,4,5,6,7, or 8.
 - Invalid From-To Code. Positions 5 and 6 must be a valid From-To combination. See IRM 3.17.30.5.2.
 - Invalid Master File System Code. Position 8 must be 1,2,3,4,5, or 6.
 - Invalid tax class. Position 11 must be number and must be a valid tax class for the Master File in position 8.
 - Invalid tax class/document code combination on a BOB Release Record. No correction is needed for the SCCF but an adjustment may be needed to the Block Proof Summary.
- (4) To help identify and correct the invalid record, the entire record should be examined.
- (5) The error code should identify the specific reason that the record is invalid.
- (6) For NMF, if the tax class is not equal to 6 (except for SCCF-generated Trans Deletion Control Records), a blank tax class appears on the Invalid List.
- (7) Error Codes T, U, V, X, Y, and Z is valid on this listing. See IRM 3.17.30.7.1.1 for procedures.

3.17.30.6.3
(01-01-2010)

(1) All SCCF adjustments that pass the initial validity checks get printed on the Adjustments part of the CRL. (See IRM Figure 3.17.30-40).

Adjustment Control Record List

P/R/F SCF-11-41										IMF ADJUSTMENT CONTROL RECORD LIST				DATE 07/09/20XX	PA
ERR	ABC	DLN	SER	F	T	CR	R	D	DOC	PREJOURNALIZED AMOUNTS		OTHER PREJOURNALIZED AMOUNTS		ABS	
CD			NUM	C	C	CD	C	C	CT	DEBITS	CREDITS	DEBITS	CREDITS		
	WSY	00211/163/151/X	01	4	2				0001						
	WSY	00211/163/151/X	02	4	2				0001						
		00211/183/110/X		0	2	C			0100		23,436.94-				
		00211/183/111/X	04	0	2	C			0001		130.88-				
	YCC	00221/163/405/X	21	4	2				0001						
	ZNL	00221/183/000/X	02	4	2		N		0001						
		00221/183/408/X		0	2	C			0004						
TAX CLASS 2 TOTALS										469					
NET INCREASE OR DECREASE										449-	48,015.66-				
FORM 4028 ADJUSTMENTS										0					
SCFAJ ADJUSTMENTS										369					
GENERATED SCCF ADJUSTMENTS										0					
GENERATED REINPUTS AND DELETES										100					
TOTAL ADJUSTMENT COUNT										469					
TOTAL ERROR-CODED												0	0		

Figure 3.17.30-40 SCF1141, IMF Adjustment Control Record List - Adjustment Portion

- (2) The records included on this listing include:
- a. On-line adjustments from Command Code SCFAJ.
 - b. SCCF adjustments from Form 4028 input through ISRP.
 - c. Generated reinput or delete adjustments from Rejects or ERS.
 - d. Generated reinput or delete adjustments from IRP input correction.
 - e. Generated delete or count change adjustments from BOB correction.
 - f. Generated delete or count change adjustments from BBTS Batch Block volume change.
 - g. Trans Deletion Control Records from TEP.
 - h. NMF Trans Deletion Control Records from SCCF.
 - i. NMF applications from URF.
- (3) Adjustments (other than on-line which already validated) that do not meet the preliminary validity checks will print on the Invalid Records List rather than the CRL Adjustment List.
- a. The preliminary checks are for invalid tax class, Master File system code, record type code, and from-to-code.
 - b. Once the adjustment record passes these validity checks, the standard CRL error codes apply.
- (4) The “CR CD” field is the Control Record Source Code. The codes get explained in IRM 3.17.30.5.3.

- (5) The "RC" code is the Reinput Source Code. This field may be blank; significant Reinput Source Codes appearing on the Adjustment CRL is:
- Code "N" for nullified unpostable.
 - Code "R" for a reprocessible return.
 - Code "U" for an URF application.
 - Code "H" shows bypass of an error check.
 - Code "E" shows bypass of an error check.
 - Code "4" shows a reinput. Although valid on any control record, this code should be present only on certain generated records but serves no function in controls processing.
- (6) The "DC" code is the Delete Source Code.
- Code C shows a computer-generated delete or reinput from BOBs, errors, or tape edit processing.
 - Code S is a TEP delete from an "S" coded delete.
 - Code M is a TEP delete from an "M" code delete.
- (7) For on-line SCCF adjustments, the Employee Number of the person entering the Command Code SCFAJ is printed.
- (8) The "Net Increase or Decrease" in the summary section is the net effect on open SCCF balances.
- A record that adds to the manual, error, or reject balance is counted as an increase.
 - A record that subtracts from these balances is counted as a decrease.
 - An adjustment that moves money from one open balance to another, such as from errors to rejects, is not counted as a net change.
- (9) The summary of the Adjustment CRL provides separate counts for the different types of records on the listing.
- Form 4028 Adjustments is the SCCF adjustments that is input by ISRP from Form 4028.
 - SCFAJ Adjustments, the on-line adjustments that have previously validated and posted.
 - Generated SCCF Adjustments have record type 4 and include count change adjustments from corrected block out of balance registers.
 - Generated Reinputs and Deletes include Trans Deletion Control Records from the TEP and generated reinputs and deletes from rejects, ERS, and Block Out of Balance (BOB).
- (1) The Control Record List-Master Control Records is a listing of blocks established on the SCCF. (See IRM Figure 3.17.30-41).

3.17.30.6.4
(01-01-2010)

**Master Control Record
List**

P/R/F SCF-11-42 IMF MASTER CONTROL RECORD LIST												DATE 08/06/20XX PAGE 5	
												OTHER PREJOURNALIZED AMOUNTS	
PREJOURNALIZED AMOUNTS													
ERR	CD	ABC	DLN	BAT	PROG	DOC	R	I	SER	DEBITS	DEPOSIT		
				NUM	NUM	CT	C	S	NUM		CREDITS	DEBITS	CREDITS
	ED7		00212/214/001/X	5119	43110	0081							
			00212/210/140/X	0028								263,165.98	
			00212/204/120/X	0009								148,633.65	
			00212/204/140/X						0002			10,868.71	
			00212/214/120/X						0003			25,964.54	
			00212/214/121/X						0001				
			00212/214/122/X						0001				
			00212/214/140/X						0014			418.72	
	DMM		00220/217/231/X	8399	44200	0100						208,838.36	
	DMJ		00220/217/232/X	8899	44200	0100							
	DMK		00220/217/233/X	8899	44200	0100							
	DML		00220/217/234/X	0095	44200	0100							
			00220/218/112/X								3,532.29		
			00220/210/414/X								35.81		
			00220/211/415/X								384.88		
			00220/211/416/X								44.08		
			00220/211/417/X								584.52		
			00220/217/409/X								1,640.83		
	DE9		00220/214/000/X	5118	43110	0001							
			00221/214/120/X									57,145.99	
			00221/214/121/X									00.74	
			00221/214/140/X									14,900.08	
			00221/214/120/X									908.38	
			00221/214/140/X									52,373.83	
			00251/214/141/X									31,048.77	
			FILE LOCATION CODE 00 TOTALS			10652							
			TAX CLASS 2 SUBTOTALS			10652				5,000.00	186,770.15		814,423.75

P/R/F SCF-11-42 IMF MASTER CONTROL RECORD LIST												DATE 08/06/20XX PAGE 6	
												OTHER PREJOURNALIZED AMOUNTS	
PREJOURNALIZED AMOUNTS													
ERR	CD	ABC	DLN	BAT	PROG	DOC	R	I	SER	DEBITS	DEPOSIT		
				NUM	NUM	CT	C	S	NUM		CREDITS	DEBITS	CREDITS
	CPZ		00222/210/000/X	3396	43114	0022							
	4NP		00222/127/008/X	1114	43114	0001	R		24				
	4NR		00222/127/008/X	1114	43114	0001	R		10				
	4NK		00222/127/009/X	1114	43114	0001	R		00				
	4NK		00222/127/001/X	1114	43114	0001	R		09				
	4NB		00222/127/001/X	1114	43114	0001	R		10				
	4NG		00222/134/002/X	1114	43114	0001	R		10				
	4NQ		00222/134/004/X	1114	43114	0001	R		01				
	4NF		00222/134/004/X	1114	43114	0001	R		22				
	4NS		00222/134/003/X	1114	43114	0001	R		38				
			FILE LOCATION CODE 00 TOTALS						3				
			TAX CLASS 2 SUBTOTALS						3				
			TAX CLASS 2 TOTALS			10655							
			TOTALS						0				
			TOTAL ERROR - CODED						0				
			GRAND TOTALS			10655							
			PAGE TOTALS			10					6,222.41		814,423.75

Figure 3.17.30-41 SCF1142, IMF Master Control Record List

3.17.30.6.4.1
(01-01-2010)
**Master Control Record
(MCR) Columns**

- (1) The MCR list has five different money columns. The money amount for each MCR will be shown in one of the columns, based on the document code, type of input, and error condition.
- (2) The Pre-journalized Debit column is used only for current year debit items with document codes 24 and 87.
- (3) The Pre-journalized Deposit Credit column should balance to the deposit ticket totals for the same processing period.
- (4) All pre-journalized credits should print in this column except:
 - Document code 24

- Applications from Unidentified (Reinput Source Code U)
 - Invalid document code (error code 3)
 - Records that have printed on the Invalid Records List
 - Records with a prior fiscal year Julian date
- (5) If the deposit cutoff is different from the mainline processing cutoff, more reconciliation may be necessary to account for timing.
- (6) The Non-deposit Credit column has only document code 24 and applications from Unidentified.
- (7) The Other Pre-journalized Debit column has debits for document codes 45, 48, 51, and 58, plus any invalid document code (error code 3) or prior fiscal year document code 24 or 87 record.
- (8) The Other Pre-journalized Credit column has the following:
- Any credit items with document code 45, 48, 58, or 68.
 - Any credit with an invalid document code (error code 3).
 - Any credit item with a prior fiscal year Julian date or no year digit.

3.17.30.6.4.2
(01-01-2010)
Reinput Source Code

- (1) The "RC" code is the Reinput Source Code. This code may be blank; significant Reinput Source Codes appearing on the Master CRL are:
- Code "R" for a reprocessable return.
 - Code "U" for an application from the Unidentified Remittance File (URF).

3.17.30.6.4.3
(03-19-2014)
Input System Source Code

- (1) Code "IS" is the Input System Source Code. Any MCR that is generated by other than normal ISRP input will identify the type of input with this code.
- Code A-ASFR
 - Code C-SCRIPS
 - Code D-Electronic Transmitted Document (ETD)
 - Code E-Electronic Filing
 - Code F-XML
 - Code G-Fed Tax II
 - Code I-IDRS
 - Code L-MeF (IMF and BMF)
 - Code M-Mag Tape
 - Code P-PAC
 - Code R-RRPS
 - Code S-IRP OCR
 - Code U-Unpostables
 - Code W-WIRS (CAWR)
 - Code Blank-ISRP/DED

3.17.30.6.4.4
(01-01-2010)
Serial Number for Reprocessables

- (1) The serial number is displayed for reprocessables only.

3.17.30.6.4.5
(01-01-2010)
Control Date Recap

(1) Each MCR list is accompanied by a Control Date Recap, summarizing by control date the amount of money received in each category. (See IRM Figure 3.17.30-42).

P/R/F SCF-11-43		IMF CONTROL DATE RECAP - MASTER CONTROL RECORDS				DATE 08/06/20XX	PAGE 1	
CTRL DATE	DOC COUNT	DEBITS	PREJOURNALIZED AMOUNTS		OTHER PJ AMOUNTS		TOTAL PJ AMOUNTS	
			DEPOSIT CREDITS	NON-DEPOSIT CREDITS	DEBITS	CREDITS	DEBITS	CREDITS
217	62		50,957.40					50,957.40
212	94							
211	1926							
210	29	11,337.35	11,767.31			150.00	11,337.35	11,917.31
205	3					291.25		291.25
204	17	55,300.48						55,300.48
203	47	139,357.90			77.00		77.00	139,357.90
198	1							
197	3	200.00			1,211.00		1,211.00	200.00
191	14	23,569.05						23,569.05
XXX	0							
TOTALS:								
	2196	229,764.78			1,288.00		12,625.35	
			62,724.71			441.25		281,593.39

Figure 3.17.30-42 SCF1143, IMF Control Date Recap-Master Control Records

3.17.30.6.4.6
(01-01-2010)
Non-Pre-journalized (NPJ) Batch Recap

(1) The NPJ Batch Recap is also received as part of the MCR list and verifies the correct volumes. This listing is used to verify that all batch transmittals is transcribed. For Batch Recap balancing procedures, See IRM 3.17.30.3.4. (See IRM Figure 3.17.30-43).

P/R/F SCF-11-44		IMF NON-PREJOURNALIZED BATCH RECAP				7/20/20XX PAGE 3	
BATCH AND PRGRM NUM	TOTAL DOCS	BATCH AND PRGRM NUM	TOTAL DOCS	BATCH AND PRGRM NUM	TOTAL DOCS		
018 43110	68	026 43130	499	034 43210	3		
076 43110	9	077 43130	1	079 43210	566		
089 43110	158	144 43130	1	158 43210	3		
180 43110	65	182 43130	9	182 43210	17		
187 43110	2	188 43130	920	189 43210	7		
198 43110	58	202 43130	1	203 43210	4		
205 43110	16	206 43130	25	207 43210	11		
219 43110	16	220 43130	29	276 44700	11		
332 43110	630	337 43130	440	426 44700	4		
431 43110	1	440 45500	3	441 44700	1		
453 43110	5	458 45500	5	469 44700	38		
521 43140	3	533 45500	54	534 44700	4103		
537 43140	10	541 45500	5800	542 44700	43		
554 43140	5800	557 45500	618	559 44700	8		
620 43140	369	644 45500	549	652 44700	3		
654 43140	34	662 43150	62	664 44200	1		
676 43140	9	686 43150	1	687 44200	15		
695 43140	43	696 43150	53	714 44200	102		
719 43140	49	950 43150	6	958 44200	1		
959 43140	5	960 43150	10	961 44200	2		
966 43140	22	967 43150	4	976 44200	14		
980 43140	1						
TOTAL BLOCKS	378						
TOTAL COUNT	21420						

Figure 3.17.30-43 SCF1144, Non-Pre-journalized Batch Recap

3.17.30.6.5
(01-01-2010)

**Renumber Control
Record List**

- (1) The Renumber Control Record List has all renumber block proof records and renumber adjustment records input through IDRS by the Rejects function using Command Code NWDLN. Renumber adjustments may also be input through ISRP using the Form 4028-A. (See IRM Figure 3.17.30-44).

P/R/F SCF-11-46		IMF RENUMBER CONTROL RECORD LIST										DATE 07/23/20XX				
ERR	CD	ABC	DELETED	DLN	SER	R	F	T	DOC	AMOUNT	NEW	DLN	SER	DOC	NEW	R
					NUM	C	C	C	CT				NUM	CT	MF	C
J9G			00220/161/455/X		74	N	4	2	0001	4,942.34-	00217/161/202/X		00	0001	2	N
JAS			00220/162/477/X		08	N	4	2	0001	85.47-	00217/162/201/X		00	0001	2	N
JAT			00220/163/400/X		15	N	4	2	0001	22.75-	79627/163/295/X		00	0001	6	N
JUS			00220/163/420/X		22	N	4	2	0001	500.00-	00217/163/201/X		02	0001	2	N
JUS			00220/163/420/X		32	N	4	2	0001	1,028.29-	00217/163/201/X		00	0001	2	N
K9Z			00220/163/530/X		41	N	4	2	0001	10.90-	00217/163/201/X		01	0001	2	N
KEN			00220/168/401/X		57	N	4	2	0001	50.00-	00217/168/201/X		00	0001	2	N
KOM			00220/168/435/X		39	N	4	2	0001	500.00-	00217/168/200/X		00	0001	2	N
KN6			00220/168/475/X		28	N	4	2	0001	19.51-	00217/168/201/X		03	0001	2	N
KF3			00220/168/491/X		54	N	4	2	0001	3.25-	00217/168/201/X		01	0001	2	N
KP3			00220/168/491/X		63	N	4	2	0001	173.21-	00217/168/200/X		00	0001	2	N
MRA			00220/170/482/X		45	N	4	2	0001	200.42-	00217/170/201/X		01	0001	2	N
KYM			00220/170/522/X		39	N	4	2	0001	1,500.93-	00217/170/201/X		00	0001	2	N
SJY			00220/182/000/X		33	4	2	0001			00277/182/580/X		00	0001		
RZ7			00220/182/493/X		28	4	2	0001	384.17-		00217/182/200/X		00	0001	2	
UMZ			00220/183/302/X		22	4	2	0001	4,461.60-		00217/183/870/X		00	0001	2	
UOL			00220/183/433/X		06	4	2	0001	32.00-		00217/183/869/X		00	0001	2	
VS.			00220/184/476/X		35	4	2	0001	8.51-		00217/184/200/X		00	0001	2	
YFX			00220/191/001/X		00	4	2	0001	15,430.00-		00217/191/401/X		00	0001		
WM7			00220/196/006/X		25	4	2	0001	1,511.18-		00217/196/630/X		00	0001	2	
KDD			00220/064/034/X		58	N	4	2	0001		00290/064/000/X		00	0001	2	N
UAT			00220/099/614/X		12	N	4	2	0001	8,027.00-	00217/099/872/X		02	0001	2	N
UAX			00220/099/618/X		34	N	4	2	0001	7,135.00-	00217/099/872/X		00	0001	2	N
UAX			00220/099/618/X		09	N	4	2	0001	9,998.00-	00217/099/640/X		01	0001	2	N
UFC			00220/114/457/X		45	N	4	2	0001	241.00-	00217/114/873/X		00	0001	2	N
			00224/168/000/X		50	N	4	2	0001	24.00-	WASH		0001	0001	2	N
			00224/168/004/X		62	N	4	2	0001	24.00-	WASH		0001	0001		N
			00248/155/000/X		39	N	4	2	0001	181.83-	WASH		0001	0001		N
			00248/155/001/X		38	N	4	2	0001	181.83-	WASH		0001	0001		N
BMT			00258/140/004/X		77	N	4	2	0001	4,931.00-	EXC		0001	0001		N
BMV			00258/140/007/X		06	N	4	2	0001	739.00-	EXC		0001	0001		N
BYL			00258/140/008/X		04	N	4	2	0001	417.00-	EXC		0001	0001		N
BMQ			00258/154/003/X		65	N	4	2	0001	184.00-	EXC		0001	0001		N
BMQ			00258/154/003/X		41	N	4	2	0001	303.36-	EXC		0001	0001		N
B9S			00258/161/001/X		11	4	2	0001	50.18		EXC		0001	0001		

Figure 3.17.30-44 SCF1146, IMF Renumber Control Record List

- (2) The renumbered transactions appearing on this listing can come from four sources:
 - BOBS - From Code 1 (non-remit only)
 - Rejects - From Code 4
 - Input Correction - From Code 3 (IRP only)
 - Renumber SCCF Adjustments from Form 4028-A
- (3) The Renumber Block Proof Record posts to the old DLN with a cross-reference to the new DLN.
- (4) Each renumber record includes either a new DLN or a literal in the renumber field. The valid literals:
 - URF—Unidentified Remittance File
 - EXC—Excess Collection
 - SMCR—Small Debit/Credit write off
 - DEPF—Deposit Fund
 - WASH—Debit/Credit offset
 - OTHER—Other write off, including prior fiscal year DLNs and non-revenue DLNs renumbered to Unidentified Remittance
- (5) The Renumber Listing may be used to document entries for RRACS. Be sure that every remittance document with a new literal, a change in Master File, or change in tax class is accounted for by RRACS.

- (6) A copy of the renumber listing should be sent to the reject function.
- (7) The Renumber BPR is invalid if the new DLN is blank, incomplete, or is incompatible with the original DLN for revenue receipts. A literal is valid only with a remittance document. If invalid, the record will print with CRL Error Code 7.
- (8) Renumbered transactions are also printed on a list sorted by new DLN. The New DLN Record List, SCF1148 allows cross-reference DLN research using either the new or the original DLN. (See IRM Figure 3.17.30-45).

P/R/F SCF-11-48		IMF NEW DLN RECORD LIST										DATE 07/23/20XX		
ABC	NEW DLN	SER NUM	NEW MF	R C	F C	T C	DOC CT	AMOUNT	DELETED DLN	SER NUM	DOC CT	R C		
M2D	00211/057/149/X	01	2	N	4	2	0001		00221/057/090/X	34	0001	N		
M2S	00211/057/149/X	02	2	N	4	2	0001		00221/057/089/X	38	0001	N		
75R	00211/058/149/X	03	2	N	4	2	0001		00221/058/013/X	38	0001	N		
75R	00211/058/149/X	04	2	N	4	2	0001		00221/058/013/X	26	0001	N		
A27	00211/064/149/X	05	2	N	4	2	0001		00221/064/118/X	12	0001	N		
A32	00211/000/149/X	06	2	N	4	2	0001		00221/000/090/X	15	0001	N		
8VR	00211/085/149/X	07	2	N	4	2	0001		00221/085/064/X	11	0001	N		
2PV	00211/085/149/X	08	2	N	4	2	0001		00221/085/180/X	05	0001	N		
MST	00211/092/149/X	09	2	N	4	2	0001		00221/092/097/X	35	0001	N		
MFP	00211/092/149/X	10	2	N	4	2	0001		00221/092/120/X	28	0001	N		
67P	00211/093/158/X	08	2	N	4	2	0001		00221/093/002/X	05	0001	N		
BGU	00211/056/451/X	00	2	N	4	2	0001		00221/056/006/X	20	0001	N		

Figure 3.17.30-45 SCF1148, IMF New DLN Record List

- a. This list provides document count total and net money amount total of new DLNs.
- b. The original Master File system ID code will be shown if different from the new Master File.
- c. This list is routed to Rejects daily for verification of renumbered documents prior to release to Batching.
- d. Be sure to annotate the list before sending to Rejects, so that adjustments that failed to post may be corrected by Rejects.

3.17.30.6.5.1
(01-01-2010)
**Renumber
Reclassification
Summary**

- (1) The Renumber Reclassification Summary, SCF1147, is used by RRACS for journalization of renumbered items.
- (2) The “Pre-journalized” side of page 1 provides net reclassification of revenue receipts of journalization. The pre-journalized side is included on an output tape from SCCF (SCF1101) for interface with RRACS for automatic journalization. If changes or corrections is necessary for any part of the pre-journalized section, it must be coordinated with RACS. (See IRM Figure 3.17.30-46).

P/R/F SCF-11-47		CONTROL RECORD RENUMBER RECLASSIFICATION SUMMARY				PAGE 1		DATE 07/23/20XX			
		PREJOURNALIZED AMOUNTS				PREJOURNALIZED		OTHER PREJOURNALIZED AMOUNTS			
		COUNT	DEBITS	COUNT	CREDITS	COUNT	NET RECLASS	COUNT	DEBITS	COUNT	CREDITS
TC 1	BMF			21	9,783.99-						
	NMF										
	TOTAL			21	9,783.99-	21	9,783.00-				
TC 2	IMF			4	16,826.48+						
	BMF			14	12,022.01-						
	NMF										
	URF	1	6,258.45+								
	TOTAL	1	6,258.45+	18	4,804.47+	19	1,453.98-				
TC 3	BMF	1	6,258.45-	37	7,906.53-						
	NMF										
	TOTAL	1	6,258.45-	37	7,906.53-	38	1,648.08-				
TC 4	BMF			28	13,696.49+						
	NMF										
	TOTAL			28	13,696.49+	28	13,696.49+				
TC 5	BMF										
	NMF										
	TOTAL										
TC 6	NMF										
TC 7	BMF										
	NMF										
	TOTAL										
TC 8	BMF			3	310.44-						
	NMF										
	TOTAL			3	310.44-	3	310.44-				
TOTAL		2		107		110					

Figure 3.17.30-46 SCF1147, Control Record Renumber Reclassification Summary

- a. Every current fiscal year revenue receipt item that is renumbered to a new current fiscal year DLN or to URF is included and summarized under "Pre-journalized."
 - b. Both the debit and credit fields show a plus for an increase and a minus for a decrease to the respective field.
 - c. Net Reclass amounts are credit balance: Any net increase of a credit and net decrease of a debit is shown with a plus sign; any net increase of a debit and net decrease of a credit is shown with a minus sign.
 - d. All non-revenue receipt items renumbered to other non-revenue receipt DLNs or to EXC or SMCR is included under "Other Pre-journalized."
 - e. Items renumbered to literals DEPF, WASH, and OTHER is not included on page 1, but is included on page 3.
- (3) Page 2 is used for RRACS journalization between the SCCF and other accounts. (See IRM Figure 3.17.30-47).

PART 1		PART 2 - MISCELLANEOUS ACCOUNTS		
ITEMS	NET CHANGE	ITEMS	NET AMOUNTS	
BMF SCCF (4120)	104	10,068.03-	BMF SCCF	2
IMF SCCF (4220)	4	16,826.48+	IMF SCCF	
NMF SCCF (4420)			NMF SCCF	
URF (4620)	1	6,258.45+	DEPF	
EXC (6800)			WASH	2
SMCR (6540)			OTHER	
TOTAL	109		TOTAL	4

Figure 3.17.30-47 Page 2 of SCF1147

- (4) Every DLN renumbered to a new Master File or to URF, EXC, or SMCR is included in Part 1, General Ledger Account Summary.
 - a. Part 1 is included on the SCF1101 tape interfaced to RRACS for automatic journalization.
 - b. No changes to Part 1 should be made without coordination with RACS.
- (5) Every DLN renumbered to DEPF, WASH, or OTHER is included in Part 2, Miscellaneous Accounts.
 - a. Items included in Part 2 get included in the summary on page 3.
 - b. Journalization of Part 2 must be entered manually into the RRACS system.
- (6) Each amount is listed with item count for easier association with the related transactions on the renumber list.
- (7) All net amounts are credit balance: Any net increase of a credit or net decrease of a debit is shown with a plus sign; any net increase of a debit or net decrease of a credit is shown with a minus sign.

3.17.30.6.5.2
(01-01-2010)
**Reclassification
Summary**

- (1) Page 3 is a reclassification summary which includes items from page 2, Part 2, Miscellaneous Accounts, in DEPF, WASH, and OTHER. (See IRM Figure 3.17.30-48).

P/R/F SCF-11-47		CONTROL RECORD RENUMBER RECLASSIFICATION SUMMARY					PAGE 3		DATE 07/23/20XX		
		PREJOURNALIZED AMOUNTS		PREJOURNALIZED			OTHER PREJOURNALIZED AMOUNTS				
		COUNT	DEBITS	COUNT	CREDITS	COUNT	NET RECLASS	COUNT	DEBITS	COUNT	CREDITS
TC 1	BMF										
TC 2	IMF										
	BMF										
	TOTAL										
TC 3	BMF										
TC 4	BMF										
	TOTAL										
TC 5	BMF										
TC 7	BMF										
TC 8	BMF										
	TOTAL										
	BMF TOTAL										
	DEPF TOTAL										
	WASH TOTAL										
	OTHER TOTAL										2

Figure 3.17.30-48 Page 3 SCF1147

- (2) This summary should be reviewed for accuracy and for potential effect on revenue receipt accounts before routing for journalization by manual entry into the RRACS system.
 - a. Corresponding WASH items of current fiscal year revenue receipts require RRACS window 250 reclassifications.
 - b. Annotate with any other changes based on a review of the documentation that should have been received from rejects.
- (3) The literal OTHER may include prior fiscal year items and non-revenue items transferred to Unidentified Remittance. Annotate specific accounts and breakdown of amounts included in OTHER.
- (4) Some of the items may affect other general ledger accounts.

3.17.30.6.6
 (01-01-2010)
Nullified Control Record List

- (1) Any record that is rejected, reinput, or voided by the GUF will be printed on the weekly Nullified Control Record List. The format of the list is the same as the format of the Adjustment CRL, except the Reinput Source Code will always be Code "N". (See IRM Figure 3.17.30-49).

P/R/F SCF-11-49			IMF NULLIFIED CONTROL RECORD LIST							DATE 07/19/20XX PAGE 94			
ERR	ABC	DLN	SER	F	T	CR	R	D	DOC	PREJOURNALIZED AMOUNTS		OTHER PREJOURNALIZED AMOUNTS	
CD			NUM	C	C	CD	C	C	CT	DEBITS	CREDITS	DEBITS	CREDITS
	JX7	00217/141/467/X	83	6	4			N	0001		649.02		
	KT6	00217/153/409/X	16	6	4			N	0001		133.07		
	L39	00217/153/415/X	73	6	4			N	0001		520.56		
	L39	00217/153/415/X	45	6	4			N	0001		5.07		
	L3A	00217/153/416/X	22	6	4			N	0001		1,046.20		
	L3A	00217/153/416/X	46	6	4			N	0001		223.27		
	L3A	00217/153/416/X	64	6	4			N	0001		10.80		
	L3D	00217/153/419/X	16	6	4			N	0001		95.00		
	L3F	00217/153/421/X	05	6	4			N	0001		150.00		
	L8S	00217/153/428/X	99	6	4			N	0001		3,500.00		
	L8S	00217/153/428/X	31	6	4			N	0001		892.00		
	L8Y	00217/153/434/X	53	6	4			N	0001		158.02		
	LBY	00217/153/434/X	62	6	4			N	0001		2,544.96		
	MWU	00217/153/451/X	06	6	4			N	0001		2,454.00		
	MZJ	00217/155/409/X	44	6	4			N	0001		137.50		
	MZJ	00217/155/409/X	42	6	4			N	0001		1,000.00		
	P42	00217/155/428/X	21	6	4			N	0001		20.07		
	P6A	00217/155/433/X	60	6	4			N	0001		100.00		
	F9Y	00217/155/449/X	27	6	4			N	0001		25.00		
	VJE	00217/155/400/X	50	6	4			N	0001		8.97		
	WVD	00217/155/498/X	01	6	4			N	0001		2,000.00		
	XSD	00217/174/402/X	88	6	4			N	0001		3,536.83		
	XSD	00217/174/402/X	46	6	4			N	0001		1,607.76		
	X76	00217/174/415/X	50	6	4			N	0001		200.00		
	X77	00217/174/416/X	09	6	4			N	0001		50.00		
	X7C	00217/174/417/X	42	6	4			N	0001		500.00		
	X00	00217/174/417/X	05	6	4			N	0001		3,000.00		
	X7E	00217/174/420/X	34	6	4			N	0001		76.18		
	XFF	00217/174/429/X	33	6	4			N	0001		150.00		
	ZNJ	00217/174/488/X	25	6	4			N	0001		125.00		
	ZT6	00217/174/401/X	06	6	4			N	0001		11.67		
	ZT6	00217/174/401/X	72	6	4			N	0001		1,000.00		
	ZWJ	00217/174/412/X	48	6	4			N	0001		40.58		
	ZWW	00217/174/414/X	10	6	4			N	0001		137.50		
	ZWY	00217/174/416/X	20	6	4			N	0001		73.00		
	ZXZ	00217/174/419/X	63	6	4			N	0001		162.70		
	D2P	00217/174/473/X	15	6	4			N	0001		2,545.00		
	ZJ4	00218/104/024/X	18	6	4			N	0001		930.00		
	VAG	00218/106/013/X	57	6	4			N	0001		404.00		
	Z38	00218/106/024/X	26	6	4			N	0001		1,755.00		
	FLT	00218/106/033/X	38	6	4			N	0001		1,500.00		
	JLR	00218/106/007/X	77	6	4			N	0001		583.00		
	RYY	00218/113/013/X	15	6	4			N	0001		2,000.00		
	UJV	00218/113/012/X	41	6	4			N	0001		50.00		
	6XJ	00218/125/011/X	34	6	4			N	0001		508.00		
	XMM	00218/125/029/X	52	6	4			N	0001		210.00		
	XMK	00218/125/031/X	07	6	4			N	0001		2,000.00		
	ZPE	00218/125/011/X	20	6	4			N	0001		500.00		

Figure 3.17.30-49 SCF1149, IMF Nullified Control Record List

- a. Rejected records (To Code 4) is those items that transferred directly from the Unpostable inventory to the Reject or ERS inventory with Unpostable Resolution Code 8.
 - b. Reinput records (To Code 0) should be used infrequently, normally only for records that cannot be rejected or voided. These records corrected with Unpostable Resolution code 1.
 - c. Any uncorrectable non pre-journalized document other than some returns can be voided from the unpostable file with Unpostable Resolution code 2 or D. These records have To Code 2.
- (2) Rejected or reinput records is validated using standard CRL error codes.
- (3) Voided unpostable records is validated by CRL error codes and is identified with either an asterisk (*) or an Error Code 5.
- a. Records identified with an asterisk is invalid for SCF processing; no tries should be made to resolve these error codes. The records with the asterisk is not counted in the total error coded records.

- b. Records identified with Error Code 5 shows an invalid condition of an attempt to void or delete an unpostable record having a money amount. These records deleted from the GUF system and must be controlled on SCCF. Correct the error coded record on SCFAJ with from-to code 6-0 for reinput. Resolution of Error Code 5 records should be coordinated with the unpostable function.
 - c. IMF Tax Class 4 unpostables with IMF DLNs closed with Resolution Code 2D is recorded on the SCF1149, Nullified CRL, for IMF TC 4 and is dropped from further SCCF processing.
 - d. IMF Tax Class 4 unpostables with IMF DLNs, which is closed with Resolution Codes 1 and 8, will be recorded on the SCF1149, Nullified CRL, for IMF, and will be processed in the normal manner as IMF.
- (4) The Nullified Unpostables list is accompanied by a Control Date Recap, summarizing by control date money amount brought back onto the SCCF in each category. (See IRM Figure 3.17.30-50).

P/R/F SCF-11-50		IMF CONTROL DATE RECAP - NULLIFIED UNPOSTABLES				DATE 07/16/20XX	PAGE 1	
CTRL DATE	DOC COUNT	DEBITS	PREJOURNALIZED AMOUNTS		OTHER PJ AMOUNTS		TOTAL PJ AMOUNTS	
			DEPOSIT CREDITS	NON-DEPOSIT CREDITS	DEBITS	CREDITS	DEBITS	CREDITS
178	3							
164	1	25,267.70					25,267.70	
163	1							
150	1				350,709.83		350,709.83	
148	2							
128	10							
114	1				4,259.72		4,259.72	
101	1			35,917.69				35,917.69
087	5							
20XX243-20XX006								
	17				1,541.18		1,541.18	
XXX	0							
TOTALS:								
	1163	25,267.70			356,510.73		381,778.43	
				35,917.69				35,917.69

Figure 3.17.30-50 SCF1150, IMF Control Date Recap-Nullified Unpostables

- (5) See IRM 3.17.30.13.3 for instructions regarding the nullified listings produced by the GUF system.

3.17.30.6.7
(01-01-2010)
Tape Control Record List

- (1) The Tape Control Record List has the control records for all documents going to errors, rejects, or good tape. (See IRM Figure 3.17.30-51).

P/R/F SCF-11-51		IMF TAPE CONTROL RECORD LIST										07/23/20XX	PAGE	
ABC	DLN	BAT NUM	R C	F C	T I	ABS NUM	TRANS AMOUNT	TAPE	REC CT	DOC CT	TRANS SEQ	DOC CT	F C	REJECT TAPE AMOUNT
JJV	00217/184/235/X	5667		4	0		12,216.34-		8	8	1200			
SSC	00217/202/258/X	5733		0	0		1,174.86-		2	2	12			
RK4	00217/204/235/X	5724		3	3		100.00-		2	2				
SNJ	00217/204/240/X	186		3	0		1,874.44-		2	2			3	100.00-
SQP	00217/204/247/X	190		3	0		24,567.30-		1	1				
SQQ	00217/204/248/X	190		3	0		198.76-		8	8			3	2,691.91-
SVB	00217/205/202/X	191		3	0		6,182.53-		6					
SVC	00217/205/203/X	191		3	0		331.71-		1				3	1,364.00-
SVD	00217/205/204/X	191											3	48.02-
SVE	00217/205/205/X	191											3	77.85-
SWA	00217/205/206/X	192		3	0		100.00-							
SWJ	00217/205/209/X	194		3	0		4,758.94-							
U2H	00217/205/215/X	199		3	0		1,903.27-							
U2L	00217/205/218/X	199		3	0		743.17-							
UQG	00217/205/222/X	5730		1	0		16,613.01-				11,152.82-		3	
VU6	00217/205/233/X	5733		0	0		30,237.61-				3,525.87-		7	
UV7	00217/205/234/X	5733		0	0		1,390.2							
UV8	00217/205/235/X	5733		0	0		4,131.1							
UV9	00217/205/236/X	5733		0	0									
UVA	00217/205/237/X	5733		0	0									
VAS	00217/209/219/X	5733		0	0						4,638.37-		5	
VAT	00217/209/220/X	5733		0	0						22,207.73		3	
VDR	00217/209/227/X	239		1	0									
VKT	00217/209/241/X	245		1	0									
VYK	00217/210/200/X	247		0	0						1,037.00-		2	
VYL	00217/210/201/X	247		0	0									
WXD	00217/210/202/X	249		0	0						4,382.91-		4	
WXE	00217/210/203/X	249		0	0						3,136.49-		2	
WXT	00217/210/206/X	249		0	0						698.07-		1	
WXU	00217/210/207/X	249		0	0									
WXV	00217/210/208/X	249		0	0									
WYX	00217/210/209/X	251		0	0									
WYY	00217/210/210/X	251		9	9									
WZ6	00217/210/211/X	252		7	7						1,000.00-		1	
WZB	00217/210/212/X	253		2	2						500.00-		1	
X2B	00217/210/213/X	254		31-	18	18								
X2C	00217/210/214/X	25		.23-	13	13								
X2Y	00217/210/215/X			3.82-	73	73					664.33-		2	
X2Z	00217/210/216/X			9.12-	2	2								
X32	00217/210/217/X			85.22-	4	4								
X35	00217/210/218			294.20-	3	3					210.00-		2	
X37	00217/210/21			8,944.85-	8	8								
X5Q	00217/210/2			11,100.12-	1	1					907.46-		1	
X5U	00217/210			9,599.86	1	1								
X5V	00217/21			6,826.25-	1	1								
X5W	00217/			35,902.71-	2	2								
X5Y	0021			6,295.10-	1	1								
X63	00			61,908.79-	5	5								

Figure 3.17.30-51 SCF1151, IMF Tape Control Record List

- a. Each block DLN can have good, error, and reject documents shown with counts and amounts on the same line.
- b. Only the From Code (FC) is shown on the listing. The To Code is 5 for trans tape items, 3 for errors, and 4 for rejects.

- c. The error codes are the same as the other CRL errors, except that only one code can be printed. If multiple error conditions exist, the other codes will be suppressed.
 - d. Error coded block proof records should be extremely rare, since each record is generated from a mainline program with its own validity checks.
 - e. One invalid condition that is not checked in mainline is a reprocessible document with money.
 - f. If the document is a true reprocessible and the money should not have transcribed, delete the block and reinput.
 - g. If the R code is incorrect, the return can be allowed to post and the SCCF adjusted manually.
 - h. If an unexplained error occurs, notify the Enterprise Computing Center, via IRworks, of the problem.
 - i. If the document must be deleted in TEP, add the record to the delete file using Command Code SCFDLA. Also prepare any necessary SCCF adjustments to put the documents back into manual balance on the SCCF.
 - j. The "TI" field is the Treasury Reports Data Indicator. Although the Treasury Report is not produced from SCCF controls, the indicator can still be used to identify ECC deletes or other blocks requiring adjustments to the report.
 - k. The "ABS NUM" field is the abstract number for NMF. This field is not currently used as the NMF records is input through SCFAJ.
- (2) Error coded Good Block Proof Records is passed to the Revenue Receipts program and included on the RRCS. However, the error coded records do not try to post to the SCCF.
- (3) The Control Date Recap-Good Block Proof Records is a summary by DLN control date, of all documents and amounts converted to good tape and listed on the corresponding Tape Control Record List. (See IRM Figure 3.17.30-52).

P/R/F SCF-11-52		IMF CONTROL DATE RECAP - GOOD BLOCK PROOF RECORDS				DATE 07/23/20XX	PAGE 1
CTRL DATE	DOC COUNT	DEBITS	PREJOURNALIZED AMOUNTS DEPOSIT CREDITS	NON-DEPOSIT CREDITS	OTHER PJ AMOUNTS DEBITS	CREDITS	TOTAL PJ AMOUNTS DEBITS CREDITS
200	1						
198	1			6,240,312.05			6,240,312.05
194	1						
193	1						
190	1						
186	2						
179	1					2,632.71	2,632.71
170	1						
094	2						
20XX319-20XX102	13				107,128.28		107,128.28
XXX	0						
TOTALS:							
	18503				107,128.28		107,128.28
				6,240,312.05		2,632.71	6,242,944.76

Figure 3.17.30-52 SCF1152, IMF Control Date Recap-Good Block Proof Records

- (4) The Block Sequence List is a listing of all block DLNs shown on the Tape CRL as going to good tape. This list is printed in tape sequence number order. An asterisk shows that the same block DLN appears twice. Normally, this is not an invalid condition as reprocessible block DLNs frequently get input twice on the same day. (See IRM Figure 3.17.30-53).

P/R/F SCF-01-42		BLOCK SEQUENCE LIST				DATE 07/29/20XX
TAPE SEQ NUM	DUP	BLOCK DLNS				
7000204	00207170450	00207072141	00207072389	00207086170	00207086446	
7000214	00207108221	00207114366	00207115154	00207115331	00207116456	
7000224	00207121132	00207121796	00207121930	00207123455	00207123457	
7000234	00207128023	00207128214	00207128215	00207128351	00207129362	
7000244	00207177020	00207179456	00208061791	00208065830	00208068847	
7000254	00208113668	00208113605	00208116529	00208116586	00208116800	
7000264	00206123776	00208123601	00208123510	00206123820	00209023072	
7000274	00209081855	00209093218	00209100003	00209100011	00209100024	
7000284	00209114108	00209114220	00209114490	00209114545	00209114601	
7000294	00209121080	00209121118	00209121147	00209121166	00209121176	
7000304	00209121225	00209121229	00209121236	00209121231	00209121232	
7000314	00209121279	00209121280	00209121283	00209121286	00209121287	
7000324	00209121311	00209121314	00209121519	00209121321	00209121327	
7000334	00209121337	00209121341	00209121344	00209121352	00209121364	
7000344	00209121384	00209121385	00209121386	00209121387	00209121399	
7000354	00209121405	00209131406	00209121406	00209121409	00209121410	
7000364	00209121417	00209121421	00209121447	00209121457	00209121467	
7000374	00209121532	00209121534	00209121535	00209121537	00209121538	
7000384	00209121563	00209121564	00209121565	00209121570	00209121571	
7000394	00209121500	00209121580	00209121001	00209121838	00209121843	
7000404	00209121863	00209121865	00209121866	00209121867	00209121869	
7000414	00209123876	00209124689	00209128014	00209135001	00209177024	
7000424	00219184006	00210074641	00210085730	00210089772	00210102446	
7000434	00210109773	00210109811	00210109853	00210113467	00210113482	

Figure 3.17.30-53 SCF0142, Block Sequence List

3.17.30.6.8
(01-01-2010)**Merged Control Records**

- (1) Some records get consolidated prior to posting to the SCCF.
- (2) Multiple control records for the same block DLN on the same day get consolidated in SCF01 when the following fields is the same on each record:
 - Record type code—The code must not be 0 (SCCF adjustment) or 7 (good block proof record).
 - Alpha block control (if present)
 - From code
 - To code
 - Reinput source code (if present)
- (3) When records get consolidated, the item counts and money amounts get added together. The DLN serial number on the consolidated record is XX. (See IRM Figure 3.17.30-54).

IMF INDIVIDUAL CONTROL FILE TRANSCRIPT						CY 20XX31	DATE 07-30-20XX
TC	BLOCK DLN	ABC IS	COUNT	AMOUNT		MODULE BALANCES	
						COUNT	AMOUNT
	00217/191/520/X	K5F R	ORG 91	16,686.60-		MAN	
	BP	ADSI 0	ERR			REJ 5	1,653.59-
	S A B O A 00	HC 000000	DEL 8	369.28-		GOOD 78	14,663.73-
	K5F 1 0 0	20XX193	20XX28 0086				15,033.01-
	K5F 7 0 3	F 20XX193	20XX28 0008				369.28-
	K5F 7 0 5	20XX193	20XX28 0078				14,663.73-
	K5F 7 3 4	F 20XX200	20XX29 0008				369.28-
	K5F 6 4 2	F 20XX204	20XX30 0008 XX	369.28-		00217/191/300/X	XX
	K5F 7 6 4	N 20XX204	20XX30 0005 XX	1,653.59-			

Figure 3.17.30-54 SCCF Print of Consolidate Records

(4) Although the record on the SCCF is consolidated, each record is listed separately on the CRL. (See IRM Figure 3.17.30-55).

P/R/F SCF-11-49		IMF NULLIFIED CONTROL RECORD LIST										DATE 07/16/20XX
ERR CD	ABC	DLN	SER NUM	F C	T C	CR CD	R C	D C	DOC CT	PREJOURNALIZED DEBITS	AMOUNTS CREDITS	OTHER PREJOUR DEBITS
N9F		00217/184/457/X	01	6	4		N		0001		3,649.02	
NDC		00217/184/471/X	37	6	4		N		0001		1,500.00	
NH8		00217/189/494/X	54	6	4		N		0001		300.00	
J8T		00217/191/425/X	54	6	4		N		0001		38.07	
J8W		00217/191/428/X	48	6	4		N		0001		25.68	
J8W		00217/197/428/X	25	6	4		N		0001		91.18	
J92		00217/198/432/X	58	6	4		N		0001		119.95	
J95		00217/198/435/X	44	6	4		N		0001		118.87	
J9P		00217/198/443/X	12	6	4		N		0001		435.02	
JMF		00217/198/481/X	51	6	4		N		0001		94.02	
JMF		00217/198/481/X	52	6	4		N		0001		213.89	
JPK		00217/198/517/X	30	6	4		N		0001		11.49	
JYU		00217/202/458/X	35	6	4		N		0001		50.00	
K48		00217/202/500/X	30	6	4		N		0001		500.00	
K5F		00217/203/520/X	08	6	4		N		0001		725.00	
K5F		00217/203/520/X	51	6	4		N		0001		53.59	
K5F		00217/205/520/X	77	6	4		N		0001		100.00	
K5F		00217/205/520/X	53	6	4		N		0001		375.00	
K5F		00217/205/520/X	04	6	4		N		0001		400.00	

Figure 3.17.30-55 SCF1149, IMF Nullified Control Record List

a. Use the CRL to research the serial number or money amounts of the individual records.

- b. As the records have previously consolidated before trying to post to the SCCF, it will be necessary to research the CRL whenever an Invalid Transcript has an XX on the invalid record.

3.17.30.7
(01-01-2010)
**Control Record Listing
(CRL) Error Codes**

- (1) General instructions and error codes is defined in the following sections.

3.17.30.7.1
(01-01-2010)
General Instructions

- (1) Every control record is validity checked before attempting to post to ensure that each element of the record has valid data and is consistent with the other information on the control record.
 - a. Any control record that is invalid is identified with an error code and is not passed on for posting to the SCCF.
 - b. On-line SCCF adjustments get validity checked immediately and any error codes is identified and displayed for correction.
 - c. All other control records get validity checked in SCF01 and printed with the CRL in SCF11.
 - d. The instructions in this section apply to error codes for both on-line SCFAJ adjustments and SCF11 CRL errors.
- (2) Compare the source document with the error coded record to determine the reason for the error.
 - a. If a keying error is made, use Command Code SCFAJ to enter the correct record.
 - b. The source document for most error codes on the printed CRL is a Form 9382 or Form 813.

3.17.30.7.1.1
(01-01-2010)
Researching Errors

- (1) If the error is not caused by transcription, it may be necessary to locate the block of returns or documents to determine the cause of the error.
 - a. Access the Batch Query function of BBTS. Input the program and batch numbers or the DLN of the block to determine the current location of the document(s). When the document(s) is located, verify them to the Form 813 or Form 9382. If the DLN(s) do not match, determine which is correct, the document(s) or Form 813/9382.
 - b. If the document(s) is correct, input Command Code SCFAJ with From-To code 0-0 to establish the correct DLN on the SCCF database. Annotate the correct DLN on the CRL. For remittance documents, verify the block total to the journalization done by the RACS function.
 - c. If the SCCF database is correct, have the block deleted out of its current function in BBTS. Renumber the document(s) and send the block to the Batching function to begin Pipeline processing again.
 - d. CRL errors codes for some generated Master Control Records will also appear as a posting transcript on the SCF0743, SCCF Invalid Transcript Listing. Coordinate with both listings to resolve the error code and annotate the CRL when the correction is made. Note on both listings when the correction is made.
 - e. Any control record that fails a validity check is error coded on the CRL and will not try to post to the SCCF.

- f. Up to three error codes may be present for the same on-line SCCF adjustment, Master Control record, CRL adjustment record, renumber record, or nullified record.
- g. The Tape CRL may have only one error code.
- h. Error Codes T, U, V, X, Y, and Z is found only on SCFAJ records and the Invalid Control Record List, SCF0141.

3.17.30.7.2
(01-01-2010)

Error Code O—Alpha in Money Field

- (1) This error condition occurs whenever a character other than numbers or blanks is printed in the debit or credit amount field on the CRL. The condition can also occur if a blank is present in a money field that has significant data. (See IRM Figure 3.17.30-56).

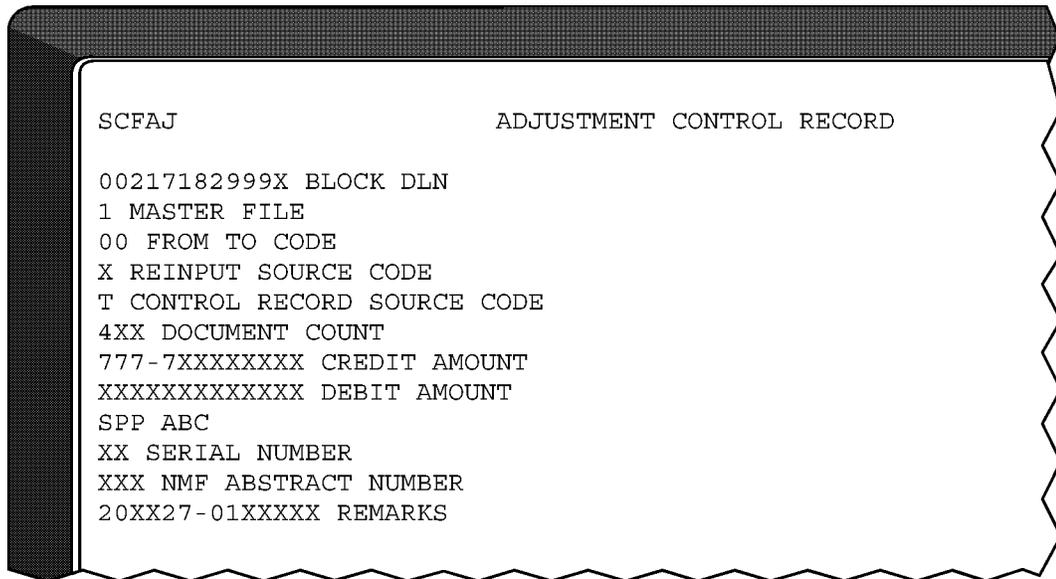


Figure 3.17.30-56 SCFAJ Print - Error Code O

- (2) Review the source document or transaction to determine the correct amount. Input Command Code SCFAJ to reconstruct the error coded record. (See IRM Figure 3.17.30-57).

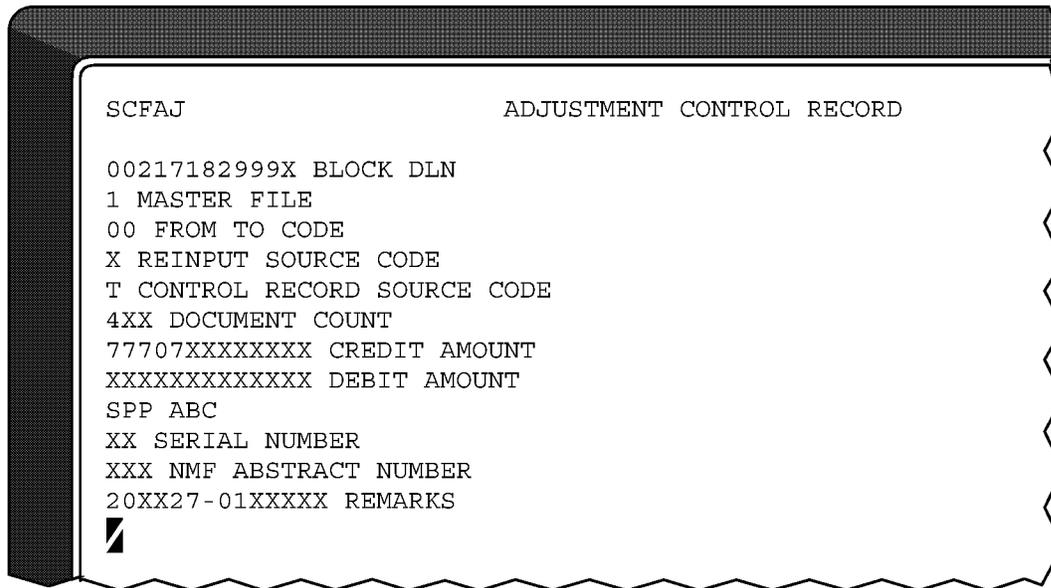


Figure 3.17.30-57 SCFAJ Print Error Code O Correction

- (3) Remember that amounts coded with Error Code 0 is not included in any of the tax class summaries, or control date recap totals. When the correct amounts are determined, the totals should be adjusted to include the error coded amounts.
- (4) The page total amounts are unreliable if an Error Code 0 is present, because the program converts the invalid character to a number when the totals is computed.

3.17.30.7.3
(01-01-2010)

Error Code 1—Invalid Document Locator Number (DLN)

- (1) A control record will print with error code 1 if any of the following condition(s) is present: (See IRM Figure 3.17.30-58).

P/R/F SCF-11-42		IMF MASTER CONTROL RECORD LIST							DATE 07/23/20XX	PAGE 2	
ERR CD ABC	DLN	BAT NUM	PROG NUM	DOC CT	R C	I S	SER NUM	PREJOURNALIZED AMOUNTS		OTHER PREJOURNALIZED AMOUNTS	
								DEBITS	DEPOSIT CREDITS	NON-DEPOSIT CREDITS	DEBITS
1	00217/183/515/X		0012								3,038.00

Figure 3.17.30-58 SCF1142, IMF Master Control Record List-Error Code 1

- a. The DLN has a File Location Code that is invalid for the processing Submission Processing Campus. Area Office codes that were previously valid but transferred to other Submission Processing Campuses is now invalid regardless of year digit.
- b. The DLN year digit is for the current year, and the control date is more than ten days later than the current processing date.

- c. The DLN year digit is for next year.
Exception: during the last ten days of the year, the year digit for the following year is valid if the control date is 001-010.
 - d. The DLN control date is other than 001-366 or 401-766.
 - e. The tax class/document code combination is invalid.
 - f. The NMF document code/block number combination does not represent a true tax class.
 - g. An NMF revenue receipt document code has a Submission Processing Campus code rather than Area Office code in the DLN.
 - h. The DLN has non-number characters.
 - i. The DLN serial number has other than two numbers or blanks.
- (2) Review the source document for transcription errors and prepare any necessary SCCF adjustments. (See IRM Figure 3.17.30-59).

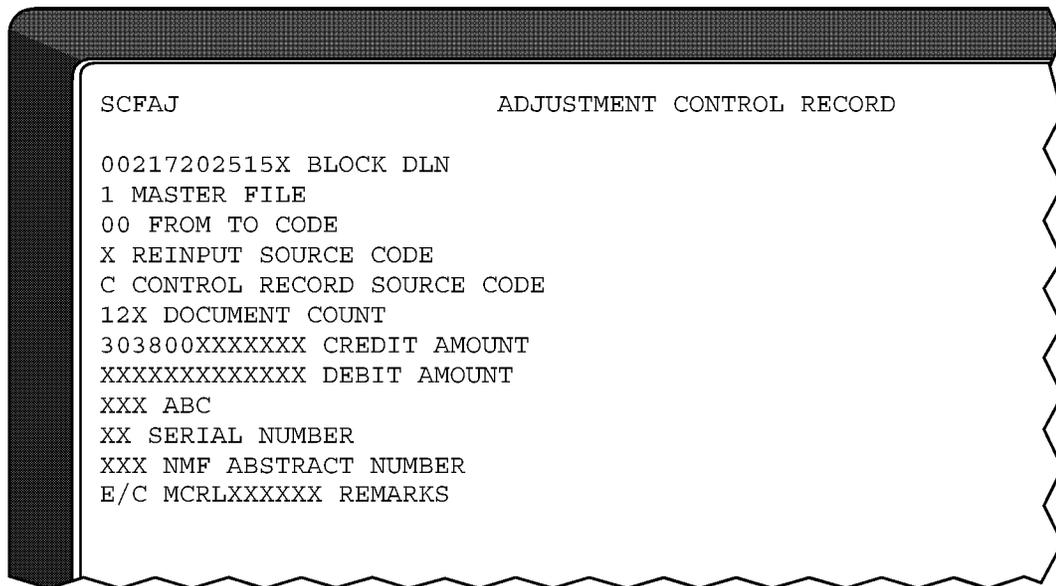


Figure 3.17.30-59 SCFAJ to Correct Error Code

- (3) If the error code is the result of a true numbering error, assign a new DLN according to local procedures.

3.17.30.7.4
 (05-22-2019)
Error Code 2—Invalid Control Record for Source of Input

- (1) This error condition occurs whenever a control record has characteristics inconsistent with those prescribed for records from the shown source of input.
- (2) The Submission Processing Campus identified in the link below is currently processing electronically filed documents. For these Centers, the Area Office codes listed in Section 4, Document 6209 is restricted for use as File Location Codes (FLC) in the DLN of electronically filed documents. *SERP - IDRS Campus and File Location Codes - Section 4 - 6209 (irs.gov)*
- (3) For original MCRs (record type 1, From-To code 0-0, reinput source code blank) with the following document codes, if the FLC in the DLN is a restricted Area Office code, the corresponding Input System Source code must be present. (See IRM Figure 3.17.30-60).

IMF	BMF	EPMF	Input System Source Codes
07, 09	16, 44, 65	30, 37, 38	E
11, 12			E
21			E
17			B
	97		T, B
	19, 24, 35		G

Note: Doc. code 28 represents Telefile

P/R/F SCF-11-42										IMF MASTER CONTROL RECORD LIST										07/12/20XX PAGE 7									
ERR			BAT			PROG			DOC			R			I			SER			PREJOURNALIZED AMOUNT			OTHER PREJOURNALIZED AMOUNTS					
CD	ABC	DLN	NUM	NUM	CT	C	S	NUM	DEBITS	CREDITS	DEBITS	CREDITS	DEBITS	CREDITS	DEBITS	CREDITS	DEBITS	CREDITS	DEBITS	CREDITS	DEBITS	CREDITS							
2		00217/189/480/X						0005 2																					
										4,321.99																			

Figure 3.17.30-60 SCF1142, IMF Master Control Record List-Error Code 2

- (4) For every control record generated by the RPS, the program number and debit amount must be blank.
- (5) Identify the source of input to determine the reason for the error code.
 - a. If a file location code reserved for electronic filing is erroneously assigned to a regular block, assign a new DLN and input Command Code SCFAJ to establish the record on the SCCF. (See IRM Figure 3.17.30-61).

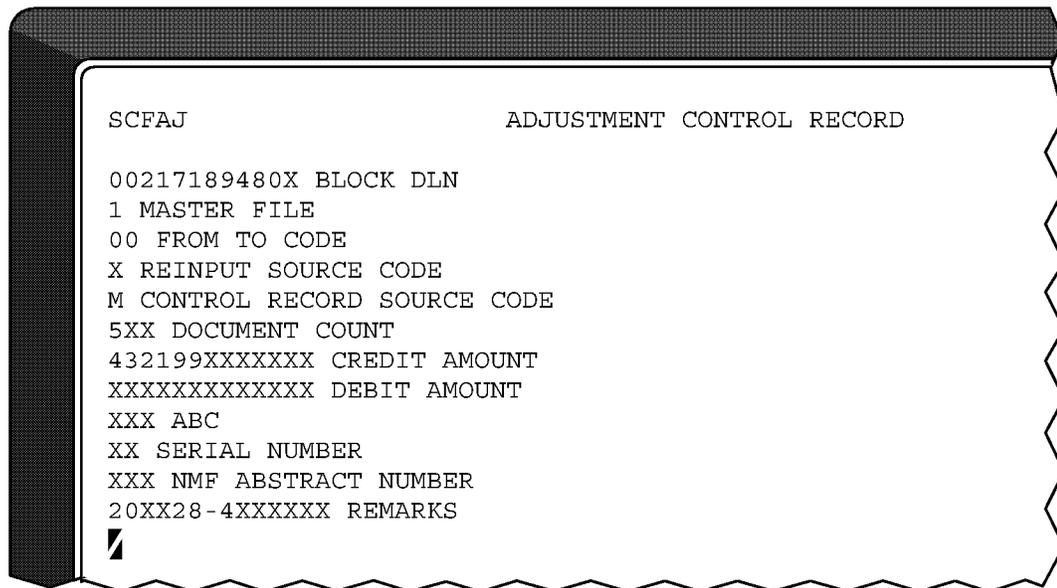


Figure 3.17.30-61 SCFAJ to Establish Record on SCCF

- b. If the record is not an original MCR, input Command Code SCFAJ to recreate the record with a Reinput Source Code.

3.17.30.7.5
(01-01-2010)

- (1) This condition occurs whenever the document code is not valid for any type of input. (See IRM Figure 3.17.30-62).

Error Code 3—Invalid Document Code

P/R/F SCF-11-42		IMF MASTER CONTROL RECORD LIST							DATE 07/23/20XX		
ERR CD ABC	DLN	BAT NUM	PROG NUM	DOC CT	R C	I S	SER NUM	PREJOURNALIZED AMOUNTS			OTHER PRE
								DEBITS	DEPOSIT CREDITS	NON-DEPOSIT CREDITS	DEBITS
ANM	00211/131/724/X	3534	43110	0001	R		64				
ANM	00211/131/939/X	3534	43110	0001	R		07				
	00211/196/010/X						0002			3,617.24	
	00211/197/013/X						0001			1,638.11	
	00211/197/010/X						0001	470.58			
W2K	00211/201/182/X	3538	43110	0063							
	00211/204/003/X						0002	84,650.59			
	00211/204/004/X						0003	297.44			
	00211/204/005/X						0002	3,998.21			
	00212/197/405/X						0001	65.44			
	00212/204/410/X						0002	238.68			
AKW	00212/107/001/X	3531	43110	0001	R		50				
AKX	00212/141/045/X	3531	43110	0001	R		09				
	00212/205/300/X						0002				
	00221/205/301/X						0002				
TAX CLASS 2 SUBTOTALS							245	21,958.48	181,827.23		
PAGE TOTALS							245	21,958.4	181,827.23		

Figure 3.17.30-62 SCF1142- IMF Master Control Record List-Error Code 3

- (2) Because the program is unable to recognize the document code, any money amount cannot be accumulated as pre-journalized. For this error code only, the money is automatically counted as other Pre-journalized.

- (3) When an adjustment is prepared to establish the correct DLN, be sure to correct the PJ and OPJ totals. (See IRM Figure 3.17.30-63).

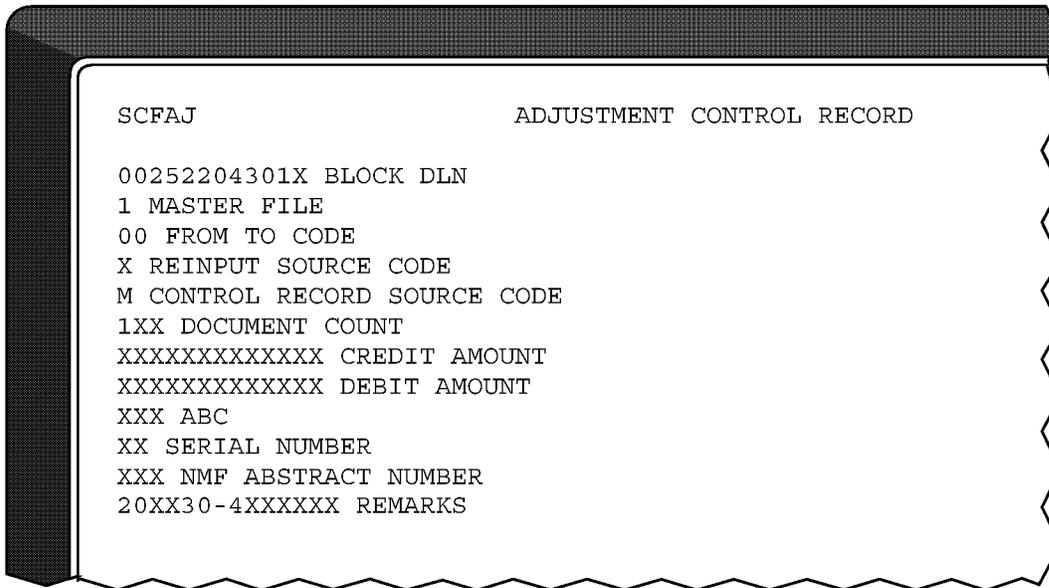


Figure 3.17.30-63 SCFAJ Print to correct Error Code 3

- 3.17.30.7.6 (1) This condition occurs in the following situations: (See IRM Figure 3.17.30-64).

Error Code 4—Duplicate Document Locator Number (DLN)

P/R/F SCF-11-42		IMF MASTER CONTROL RECORD LIST									
ERR CD ABC	DLN	BAT NUM	PROG NUM	PREJOURNALIZED AMOUNTS					DEPOSIT CREDITS	NON-DEPOSIT CREDITS	
				DOC CT	R C	I S	SER NUM	DEBITS			
	LL2	00220/190/892/X	019	44200	0100						
	LL3	00220/190/893/X	019	44200	0100						
	LL4	00220/190/894/X	019	44200	0100						
	LL5	00220/190/895/X	019	44200	0100						
	LL6	00220/190/896/X	019	44200	0100						
	LL7	00220/190/897/X	019	44200	0036						
		00220/191/154/X			0002				9,079.62		
		00220/195/120/X			0001				7,655.40		
4		00220/195/120/X			0001				326.44		
		00220/196/109/X			0067				4.66		
		00220/196/110/X			0007				3,047.14		
		00220/196/111/X			0001				59.82		
	3LY	00217/113/405/X	1362	45500	0001	R					
	LBG	00217/189/000/X	1339	45500	0003						
	6Z5	00217/189/001/X	1357	45500	0001						
	L2H	00217/194/426/X	1358	45500	0001						
		00217/190/002/X			0005				114.48		

Figure 3.17.30-64 SCF1142, IMF Master Control Record List-Error Code 4

- a. An MCR matches the DLN of the previous record and does not have a reinput source code R (Reprocessable) or cross-reference DLN (renumber record).
 - b. An MCR, or Renumber record with a cross-referenced DLN matches the DLN and serial number of the previous record. For this check, the new serial number must be numbers, not blank.
 - c. The New DLN and serial number of a Renumber record with a cross-referenced DLN matches the New DLN and serial number of the previous record. For this check, the new DLN must be numbers, not a literal, and the new serial number must be numbers, not blank.
- (2) Review the source documents for transcription errors or duplicate input. Prepare an adjustment to correct the record. (See IRM Figure 3.17.30-65).

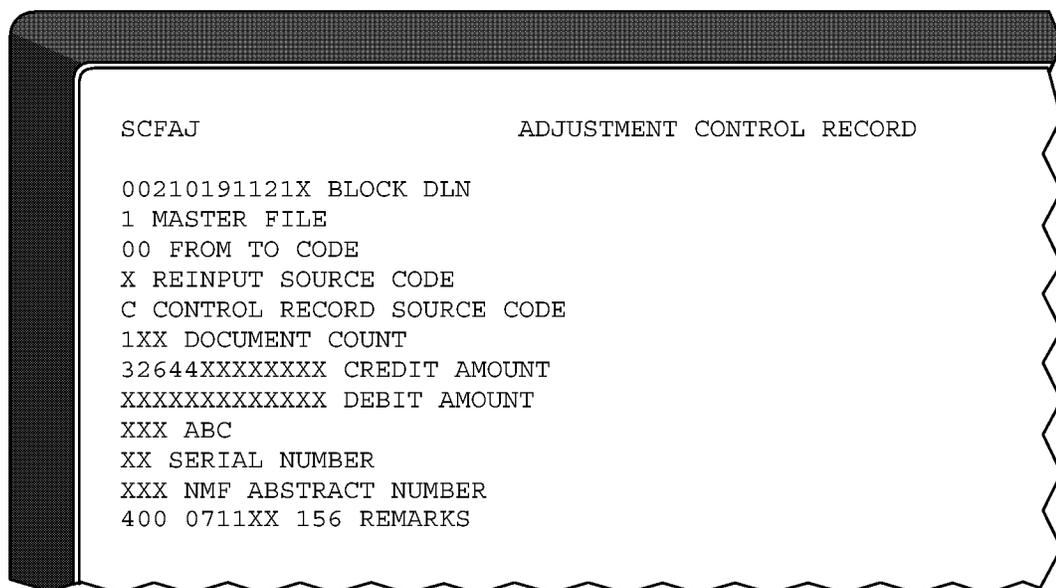


Figure 3.17.30-65 SCFAJ Print to correct Error Code 4

- (3) Coordinate the Renumbered duplicate DLN with the rejects function, if needed.

3.17.30.7.7
(01-01-2010)
Error Code 5—Invalid Amount for Type of Record

- (1) This condition occurs in the following situations.
- a. Any control record has significant amounts in both the credit and debit fields.
 - b. A debit amount is present for a document code that allows only credits. (See IRM Figure 3.17.30-66).

P/R/F SCF-11-42		IMF MASTER CONTROL RECORD LIST										DATE 07/23/20XX	
ERR CD ABC	DLN	BAT NUM	PROG NUM	DOC CT	R C	I S	SER NUM	PREJOURNALIZED AMOUNTS		NON-DEPOSIT CREDITS	OTHER PREJOU DEBITS		
								DEBITS	DEPOSIT CREDITS				
EED	00207/191/015/X	5638	47130	0100									
EEE	00207/191/016/X	5638	47130	0100									
EEF	00207/191/017/X	5638	47130	0100									
EEP	00207/191/018/X	0478	47130	0096									
F3F	00207/191/020/X	5638	47130	0069									
	00207/196/000/X			0001					.10				
EEQ	00209/191/023/X	0248	44111	0003									
EEM	00209/191/024/X	0248	44110	0003									
EEA	00211/191/025/X	4586	43111	0076									
F3Q	00211/191/027/X	9368	43113	0100									
F3R	00211/191/030/X	9368	43113	0010									
	00211/197/112/X			0002					1,354.07				
	00211/197/114/X			0002					455.47				
5	00217/134/549/X			0001				21,138.00					
	00217/141/524/X			0001					2,587.00				
	00217/141/535/X			0001					2,778.00				
	00217/142/534/X			0001					20.00				
	00217/142/237/X			0002					1,423.00				
	00217/148/522/X			0001					4,820.23				
	00217/149/524/X			0002					4,873.20				
	00217/154/547/X			0002					1,590.40				
	00217/155/556/X			0003					8,376.00				
	00217/162/577/X			0001					298.98				
	00217/177/588/X			0001					29.00				
	00217/191/540/X			0005					2,851.25				
	00217/197/539/X			0001					1,020.00				
	00217/197/540/X			0001					901.87				
	00217/197/543/X			0001					2,315.00				
	00217/197/555/X			0003					1,028.53				
	00217/197/556/X			0002					1,925.00				
	00217/197/559/X			0001					940.00				
	00217/197/560/X			0032					4,887.04				
	00217/197/569/X			0100					31,583.00				
	00217/197/570/X			0098					110,775.81				
	00217/197/571/X			0002					4,410.23				
	00217/197/574/X			0012					11,622.08				
	00217/197/575/X			0001					60.00				
	00217/197/634/X			0002					50.00				
	00217/203/514/X			0100					32,353.40				
PAGE TOTALS				1039				21,138.00	235,328.56				

Figure 3.17.30-66 SCF1142, IMF Master control Record List-Error Code 5

- c. A credit amount is present for a document code that allows only debits.
 - d. An amount is present for a document code or Master File that allows only non-pre-journalized transactions.
 - e. Reinput source Code R (reprocessable) is present on a control record that has a debit or credit amount.
 - f. On the Nullified CRL, an unpostable control record having a money amount voided in GUF processing. See IRM 3.17.30.6.6.
- (2) Review source document or block to determine the reason for the error. Prepare a SCCF Adjustment to input the correct record. (See IRM Figure 3.17.30-67).

```
SCFAJ ADJUSTMENT CONTROL RECORD
00217134549X BLOCK DLN
1 MASTER FILE
00 FROM TO CODE
X REINPUT SOURCE CODE
C CONTROL RECORD SOURCE CODE
1XX DOCUMENT COUNT
2113800XXXXXX CREDIT AMOUNT
XXXXXXXXXXXXX DEBIT AMOUNT
XXX ABC
XX SERIAL NUMBER
XXX NMF ABSTRACT NUMBER
210 0724XX 251 REMARKS
```

Figure 3.17.30-67 SCFAJ Print to correct Error Code 5

3.17.30.7.8
(01-01-2010)

**Error Code 7—Invalid
Renumber Block Proof
Record**

(1) This condition occurs in the following situations: (See IRM Figure 3.17.30-68).

P/R/F SCF-11-46		IMF RENUMBER CONTROL RECORD LIST										DATE 07/23/20XX				
ERR	CD	ABC	DELETED	DLN	SER	R	F	T	DOC	AMOUNT	NEW	DLN	SER	DOC	NEW	R
					NUM	C	C	C	CT				NUM	CT	MF	C
ZSX			00207/163/452/X		03	N	4	2	0001		00221/163/853/X		36	0001		N
G7M			00207/163/453/X		23	N	4	2	0001		00221/163/853/X		34	0001		N
ZSY			00207/163/470/X		03	N	4	2	0001		00221/163/853/X		19	0001		N
ZSY			00207/163/470/X		08	N	4	2	0001		00221/163/853/X		24	0001		N
ZSY			00207/163/470/X		07	N	4	2	0001		00221/163/853/X		22	0001		N
ZSY			00207/163/470/X		05	N	4	2	0001		00221/163/853/X		21	0001		N
ZSY			00207/163/470/X		04	N	4	2	0001		00221/163/853/X		20	0001		N
ZSY			00207/163/470/X		30	N	4	2	0001		00221/163/853/X		13	0001		N
ZSY			00207/163/470/X		29	N	4	2	0001		00221/163/853/X		14	0001		N
ZSY			00207/163/470/X		28	N	4	2	0001		00221/163/853/X		15	0001		N
ZSY			00207/163/470/X		25	N	4	2	0001		00221/163/853/X		16	0001		N
ZSY			00207/163/470/X		24	N	4	2	0001		00221/163/853/X		17	0001		N
ZSY			00207/163/470/X		23	N	4	2	0001		00221/163/853/X		18	0001		N
ZSY			00207/163/470/X		22	N	4	2	0001		00221/163/853/X		33	0001		N
ZSY			00207/163/470/X		21	N	4	2	0001		00221/163/853/X		32	0001		N
ZSY			00207/163/470/X		18	N	4	2	0001		00221/163/853/X		31	0001		N
ZSY			00207/163/470/X		17	N	4	2	0001		00221/163/853/X		29	0001		N
ZSY			00207/163/470/X		16	N	4	2	0001		00221/163/853/X		30	0001		N
ZSY			00207/163/470/X		14	N	4	2	0001		00221/163/853/X		27	0001		N
ZSY			00207/163/470/X		13	N	4	2	0001		00221/163/853/X		23	0001		N
ZSY			00207/163/470/X		11	N	4	2	0001		00221/163/853/X		28	0001		N
ZSY			00207/163/470/X		10	N	4	2	0001		00221/163/853/X		25	0001		N
ZSY			00207/163/470/X		09	N	4	2	0001		00221/163/853/X		23	0001		N
ZSY			00207/163/470/X		50	N	4	2	0001		00221/163/853/X		00	0001		N
ZSY			00207/163/470/X		48	N	4	2	0001		00221/163/853/X		01	0001		N
ZSY			00207/163/470/X		44	N	4	2	0001		00221/163/853/X		02	0001		N
ZSY			00207/163/470/X		43	N	4	2	0001		00221/163/853/X		03	0001		N
ZSY			00207/163/470/X		42	N	4	2	0001		00221/163/853/X		04	0001		N
ZSY			00207/163/470/X		41	N	4	2	0001		00221/163/853/X		05	0001		N
ZSY			00207/163/470/X		40	N	4	2	0001		00221/163/853/X		06	0001		N
ZSY			00207/163/470/X		39	N	4	2	0001		00221/163/853/X		07	0001		N
ZSY			00207/163/470/X		36	N	4	2	0001		00221/163/853/X		08	0001		N
ZSY			00207/163/470/X		35	N	4	2	0001		00221/163/853/X		09	0001		N
ZSY			00207/163/470/X		34	N	4	2	0001		00221/163/853/X		10	0001		N
ZSY			00207/163/470/X		33	N	4	2	0001		00221/163/853/X		11	0001		N
ZSY			00207/163/470/X		32	N	4	2	0001		00221/163/853/X		12	0001		N
7	BBZ		00217/112/403/X		00	N	4	2	0001	2,202.56+	00239/112/002/X		00	0001		N
	C7M		00217/089/015/X		19	N	4	2	0001		00220/089/851/X		00	0001		N
	PNM		00217/075/234/X		41	N	4	2	0001		00222/075/949/X		00	0001		N
	SDX		00217/082/108/X		04	N	4	2	0001		00222/082/949/X		00	0001		N
	U3K		00222/082/272/X		97	N	4	2	0001		00222/082/949/X		01	0001		N
	NGT		00222/082/394/X		52	N	4	2	0001		00222/082/949/X		02	0001		N
	Q2R		00222/154/032/X		66	N	4	2	0001		00222/154/949/X		00	0001		N
	DKC		00222/173/009/X		51	N	4	2	0001		00222/173/949/X		00	0001		N
	JFK		00222/183/400/X		08	N	4	2	0001		00209/183/400/X		00	0001		N
	PV8		00222/068/089/X		20	N	4	2	0001		00210/068/025/X		00	0001		N
	GCK		00224/075/034/X		38	N	4	2	0001		00210/075/009/X		00	0001		N
	BGE		00224/033/284/X		41	N	4	2	0001		00210/033/013/X		01	0001		N
	DGE		00224/082/284/X		07	N	4	2	0001		00210/082/013/X		00	0001		N

Figure 3.17.30-68 SCF1142, IMF Master Control Record List-Error Code 7

- (2) A Renumber Block Proof Record has a literal in the new DLN field but the money amount is zero.
- (3) The new DLN has other than twelve numbers or other than one of the following literals:
 - URF—Unidentified Remittance File
 - EXC—Excess Collection
 - DEPF—Deposit Fund
 - SMCR—Small Debit/credit write off
 - WASH—washout of offsetting transaction
 - OTHER—Other write off and PFY DLNs transferred to Unidentified Remittance
- (4) The original DLN and new DLN is incompatible on revenue receipts.

- a. If the original DLN has money and is for a revenue receipt document code and the Julian date/year is within the current fiscal year, then the new DLN must also have a revenue receipt document code and be within the current fiscal year.
 - b. If the original DLN (with money) is for a prior fiscal year or non-revenue receipt document code 45, 48, 51, 58 or 74, then the new DLN must also have a prior year date or a non-revenue receipt document code.
 - c. New DLN literal URF is valid only when the original DLN is for current year revenue receipts.
 - d. New DLN literal OTHER is valid for transfer of credits to the Unidentified account when the original DLN is prior fiscal year but, because IRS received date is less than one year old, the amount is acceptable to Un-identified.
 - e. New DLN literal EXC is valid only when the original DLN represents non-revenue receipts by doc code or Julian date/year.
- (5) Review the source document to determine the reason for the error.
- a. Most renumber records generated from the rejects or ERS system and have already removed from that system.
 - b. Coordinate with rejects to determine the correction. Rejects may assign another new DLN.
 - c. Input Command Code SCFAJ or prepare Form 4028-A to create the correct record. If SCFAJ is used, delete the original DLN with From-To Code 4-2 or 0-2 and establish the correct DLN with From-To Code 0-0. Be sure to include cross-reference DLNs on both records. (See IRM Figure 3.17.30-69).

SCFAJ	ADJUSTMENT CONTROL RECORD
00224112403X BLOCK DLN	
1 MASTER FILE	
42 FROM TO CODE	
X REINPUT SOURCE CODE	
P CONTROL RECORD SOURCE CODE	
1XX DOCUMENT COUNT	
XXXXXXXXXXXXX CREDIT AMOUNT	
220256XXXXXXX DEBIT AMOUNT	
XXX ABC	
00 SERIAL NUMBER	
XXX NMF ABSTRACT NUMBER	
00224112503X00 REMARKS	

SCFAJ	ADJUSTM
00224112503X BLOCK DLN	
1 MASTER FILE	
00 FROM TO CODE	
X REINPUT SOURCE CODE	
M CONTROL RECORD SOURCE CODE	
1XX DOCUMENT COUNT	
XXXXXXXXXXXXX CREDIT AMOUNT	
220256XXXXXXX DEBIT AMOUNT	
XXX ABC	
00 SERIAL NUMBER	
XXX NMF ABSTRACT NUMBER	

Figure 3.17.30-69 SCFTAJ Print to correct Error Code 7

3.17.30.7.9
(01-01-2010)

**Error Code 8—Invalid
Non-Master File (NMF)
Abstract Number**

- (1) Every NMF good block proof record (From–To Code 0–5) for a revenue receipt document requires an abstract number.
 - a. For some documents the abstract number is generated by the SCCF program because only one number can be valid for the DLN. If the number is generated, an input abstract number is invalid with error code 8.
 - b. For all other NMF revenue receipt documents, a valid abstract number must be part of the input record or the record is invalid with error code 8. (See IRM Figure 3.17.30-70).

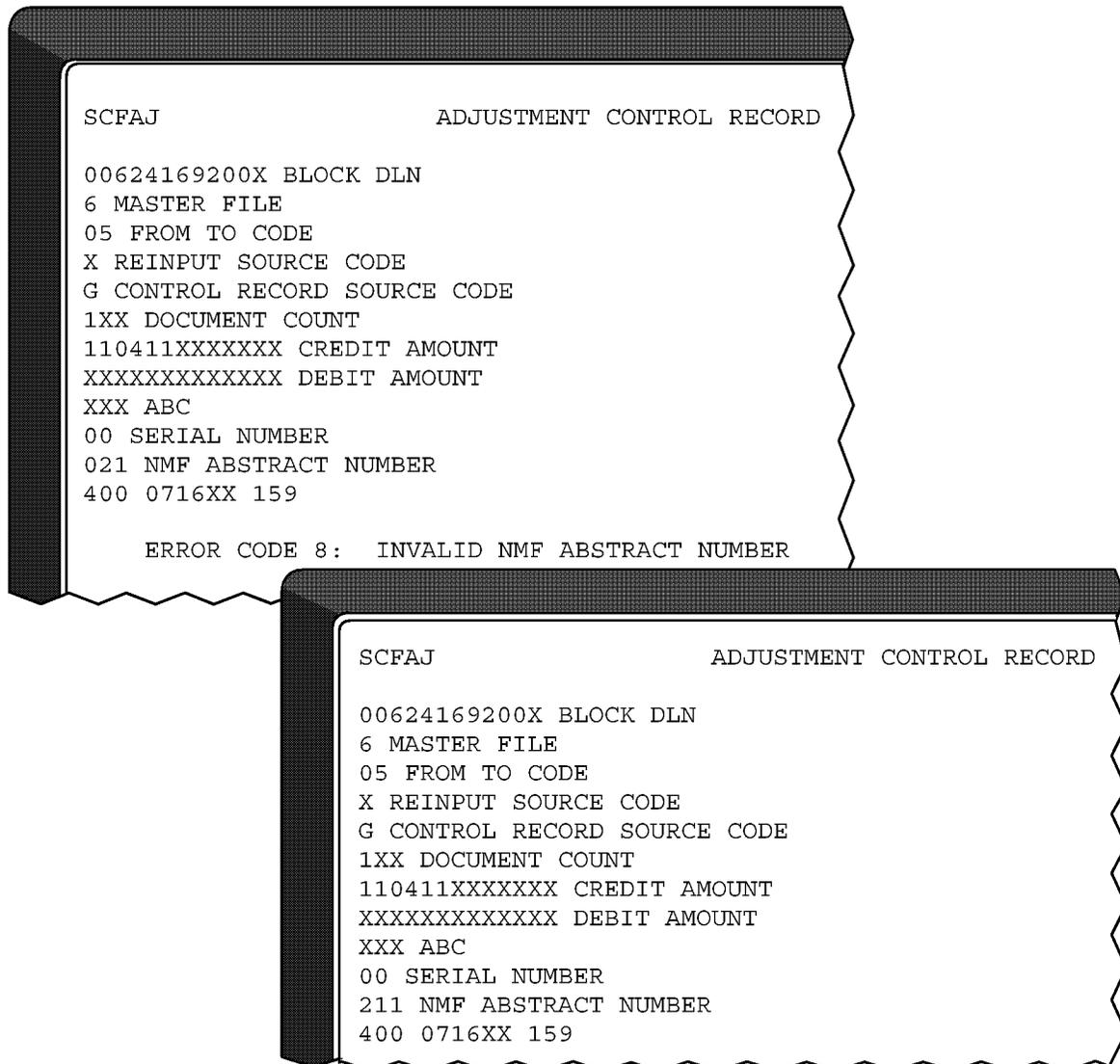


Figure 3.17.30-70 SCFAJ Print for NMF, Error Code 8

- (2) See the table in IRM 3.17.30.18.3 for a list of NMF document codes, true tax classes, and abstract numbers.
- (3) If the error coded good block proof record is a subsequent payment or other miscellaneous revenue receipt document code, the document must be renumbered to the blocking series indicative of the true tax class compatible with the abstract generated by Automated NMF account.
 - a. Renumbering by Form 4028-A for ISRP entry will provide audit trail on SCCF through the XREF DLN and SCF1146, Renumber CRL, as well as automatic reclassification from the SCF1147, Reclassification Summary.
 - b. If renumbering is done through Command Code SCFAJ, be sure to provide cross reference to both old and new DLNs via the Remarks field. Use Control Record Source Code J for pending reclassification by RRACS on Screen 250, which must be requested according to local procedures.

- c. Annotate the Form 813 with the corrected blocking series and clear the good block proof record through Command Code SCFAJ in the normal manner.
- (4) Determine the correct abstract number by reviewing the source document. If the abstract number cannot be determined from the Form 813, coordinate with the NMF accounting function for resolution.

3.17.30.7.10
(01-01-2010)

- (1) This condition occurs in the following situations (See IRM Figure 3.17.30-71).

Error Code 9—Invalid Document Count

P/R/F SCF-11-42		IMF MASTER CONTROL RECORD LIST										DATE 07/23/20XX
ERR CD ABC	DLN	BAT NUM	PROG NUM	DOC CT	R C	I S	SER NUM	PREJOURNALIZED AMOUNTS			OTHER PREJ	
								DEBITS	DEPOSIT CREDITS	NON-DEPOSIT CREDITS	DEBITS	
9	00217/197/255/X			0000					4,822.72			
	00217/205/200/X			0003					4,815.98			
	00217/205/201/X			0018					4,717.98			
	00217/205/202/X			0001					614.09			
	00217/205/203/X			0001					119.22			
	00217/205/204/X			0004					3,075.25			
	00217/205/230/X			0030					24,512.34			
	00217/205/231/X			0011					7,565.61			

Figure 3.17.30-71 SCF1142, IMF Master Control Record List-Error Code 9

- a. The document count is not numbers. Blanks need converted to zeros prior to the check.
- b. For MCRs, (From-To Code 0-0), and generated block proof records, the document count cannot be zero.
- c. For all control records, the document count cannot be greater than 100.
- (2) Review the source document or block. Determine the correct count. Create the correct record with a SCCF adjustment. (See IRM Figure 3.17.30-72).

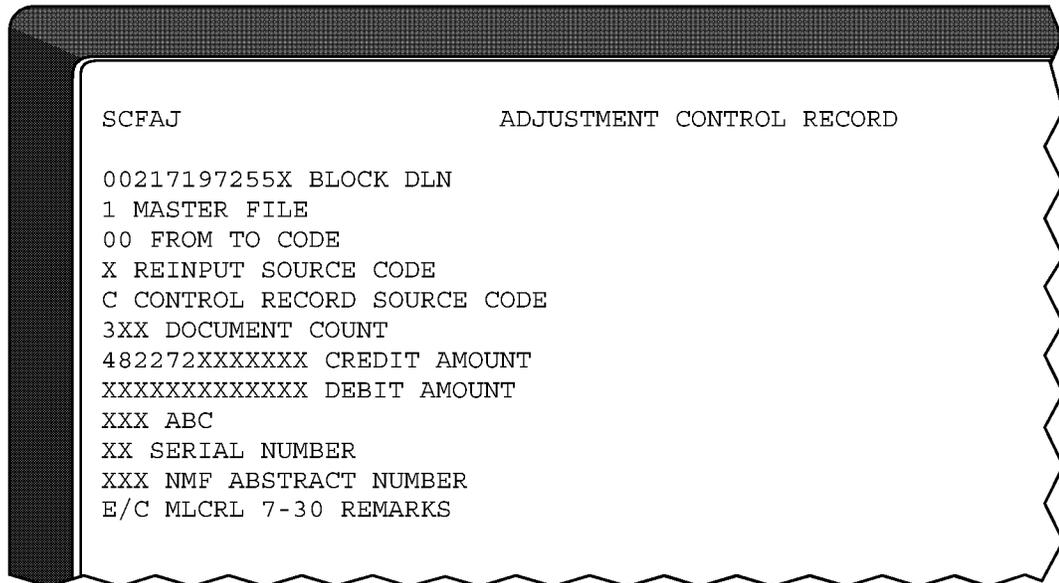


Figure 3.17.30-72 SCFAJ Print for Error Code 9

3.17.30.7.11
(01-01-2010)

Error Code B—Invalid Reinput Source Code

- (1) The reinput source code on all control records must be N, R, U, 4, H, E, or blank. For most mainline processing the code will be blank. (See IRM Figure 3.17.30-73).

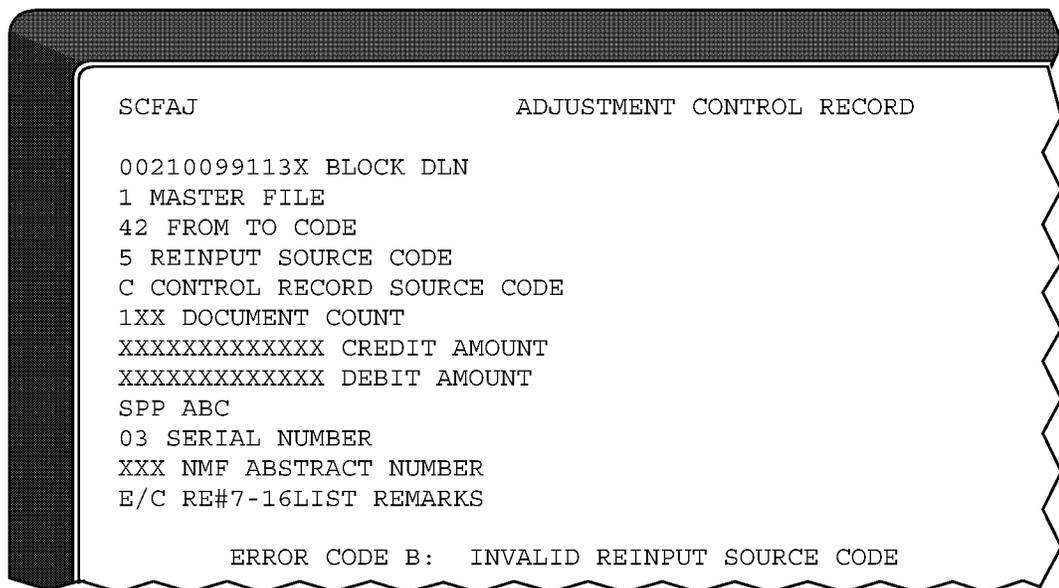


Figure 3.17.30-73 SCFAJ Print for Error Code B

- (2) Review the source document to determine if the code should be present:
- N—Nullified
 - R—Reprocessable
 - U—Application from Unidentified
 - 4—Reinput—This code is never required for control records

- H—Duplicate of Historic block (valid with SCFAJ only)
- E—Override for multiple EPMF deletions

(3) Input Command Code SCFAJ to reconstruct the error coded record. Leave the Reinput Source Code field blank unless one of the above codes clearly applies.

3.17.30.7.12
(01-01-2010)

**Error Code
C—Incomplete
Adjustment Record**

- (1) Any SCCF adjustment code that affects a module balance must adjust the count or amount of that block, except From-To Code 8-2.
- a. From-To Code 8-2 requires only the DLN in the adjustment record to delete the entire DLN module from SCCF in the next posting run.
 - b. From-to Codes 1-0, 7-7, 8-7, and 9-9 is exempt from this check, because no SCCF balance is ever affected by these codes.
 - c. All other SCCF adjustments must have an entry other than zero for document count, credit adjustment amount, or debit adjustment amount. (See IRM Figure 3.17.30-74).

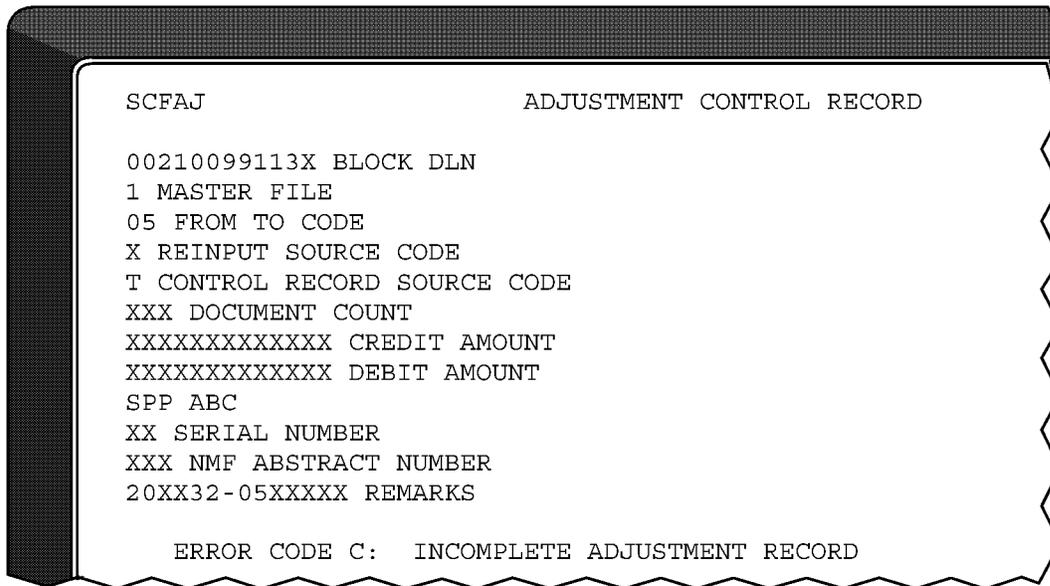


Figure 3.17.30-74 SCFAJ Print for Error Code C

- d. Remarks are required entry for audit trail.
- (2) Review the SCFAJ screen and the source document and overlay with the correct information.
- (3) If the error code is on the CRL, it may be necessary to locate the original source listing or register.

3.17.30.7.13
(01-01-2010)

**Error Code E—Invalid
Entry for Deletion**

- (1) This on-line condition occurs for deletions of EPMF document codes 30, 37, or 38 in the following situations:
- a. When the document count is 001 and the serial number field does not have two numbers.
 - b. When the document count is greater than 001 but is not equal to the total in-process count.

- (2) Use of Reinput Source Code E overrides this error check. Use this rarely.

3.17.30.7.14
 (01-01-2010)
**Error Code T—Invalid
 Tax Class**

- (1) This condition occurs on the Invalid Control Record List or SCFAJ adjustment whenever a tax class is input that is not numbers or not valid for the Master File. (See IRM Figure 3.17.30-75).

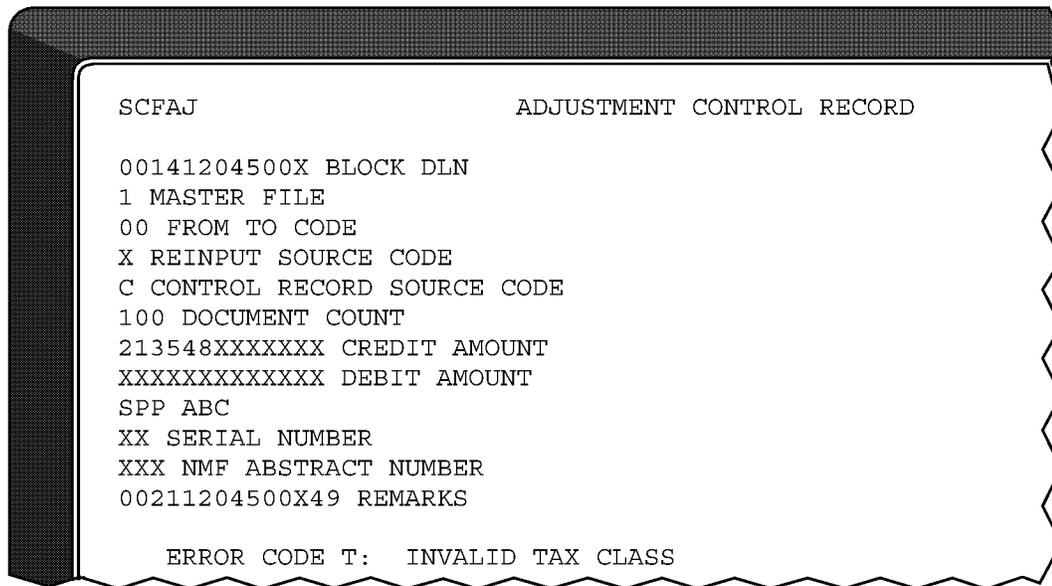


Figure 3.17.30-75 SCFAJ Print for Error Code T

- (2) Compare the DLN and Master File code of the record with the source document. When the reason for the error is determined, input a SCCF adjustment on SCFAJ to correct the record.

3.17.30.7.15
 (01-01-2010)
**Error Code U—Unable to
 Determine True Tax
 Class for Non-Master
 File (NMF)**

- (1) This condition occurs for any NMF revenue receipt record in which the DLN does not represent a valid true tax class. (See IRM Figure 3.17.30-76).

```

SCFAJ                      ADJUSTMENT CONTROL RECORD

00617084000X BLOCK DLN
1 MASTER FILE
00 FROM TO CODE
X REINPUT SOURCE CODE
C CONTROL RECORD SOURCE CODE
10X DOCUMENT COUNT
3290XXXXXXXXXX CREDIT AMOUNT
XXXXXXXXXXXXXXXX DEBIT AMOUNT
DDD ABC
XX SERIAL NUMBER
XXX NMF ABSTRACT NUMBER
20XX30-03XXXX REMARKS

      ERROR CODE U:  UNABLE TO DETERMINE NMF TRUE TAX CLASS
      ERROR CODE 3:  BAD DOC CODE/MASTER FILE COMBINATION

EMPLOYEE NUM 0011512345

```

Figure 3.17.30-76 SCFAJ Print for NMF, Error Code U

- a. Normally this code will occur in combination with other error codes, as the DLN is also invalid.
- b. Error Code U will appear only on the Invalid Control Record List and on Command Code SCFAJ.

- (2) Review the source document and the invalid record. Prepare the corrected record with SCFAJ.
- (3) See the table in IRM 3.17.30.18.3 for a list of the valid tax classes for each document code.

3.17.30.7.16
(01-01-2010)

**Error Code V—Invalid
Block Out of Balance
Release Record**

- (1) BOB release records (record type 8) get created to update the Block Proof Summary (PCD) by showing that a correction is entered for the BOB record. These records only get passed through the SCCF and do not post.
- (2) If any of these records is invalid for any reason, they will be printed on the Invalid Control Record List.
- (3) No correction to the SCCF is needed, but an adjustment to the Block Proof Summary may be necessary. See IRM 3.40.37, General Instructions.

3.17.30.7.17
(01-01-2010)
**Error Code X—Invalid
Record Type ID Code**

- (1) Only the following record type codes is valid in SCCF processing:
 - Record Type 0—SCCF Adjustment
 - Record Type 1—Master Control Record
 - Record Type 2—BOB Control Record
 - Record Type 4—Generated SCCF Adjustment
 - Record Type 5—Reinput, Delete, or Trans Deletion Control Record
 - Record Type 6—Renumber Control Record
 - Record Type 7—Good, Error, or Reject Block Proof Record
 - Record Type 8—BOB Release Record
- (2) If any other record type ID code is read into the SCF01 program, it will be printed on the Invalid Control Record List.
- (3) Examine the invalid record to determine if the record is actually intended for SCCF processing. If the record type is not transcribed correctly and the correct identity of the record is determined, input SCFAJ to post the record to the SCCF.

3.17.30.7.18
(01-01-2010)
**Error Code Y—Invalid
From-To Code**

- (1) Any record that is input to the SCCF with an invalid from-to code combination is error coded on the Invalid Control Record List or the SCFAJ screen with code Y. (See IRM Figure 3.17.30-77).

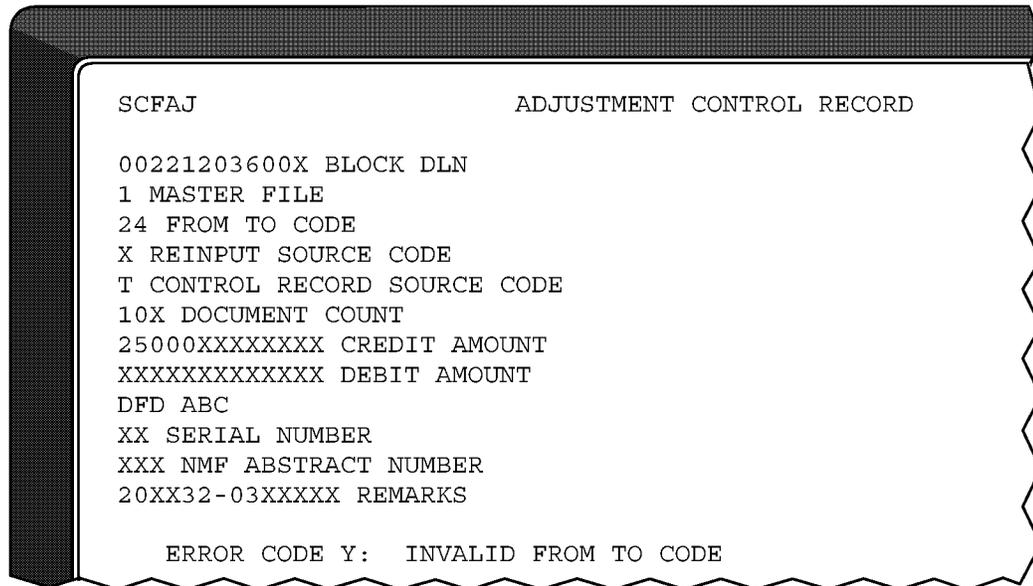


Figure 3.17.30-77 SCFAJ Print for Error Code Y

- (2) See IRM 3.17.30.5.2 for a list of the valid code combinations.
- (3) Review the invalid record and the source document to determine the correct from-to combination. Input Command Code SCFAJ to post the corrected record.

3.17.30.7.19
(01-01-2010)

**Error Code Z—Invalid
Master File System ID
Code**

- (1) Every valid control record must have one of the following Master File codes:
 - Code 1—IMF
 - Code 2—BMF
 - Code 3—EPMF
 - Code 5—IRP
 - Code 6—NMF
- (2) Any record with a Master File code other than 1–6 is printed on the Invalid Control Record List or displayed on the SCFAJ screen with error code Z. (See IRM Figure 3.17.30-78).

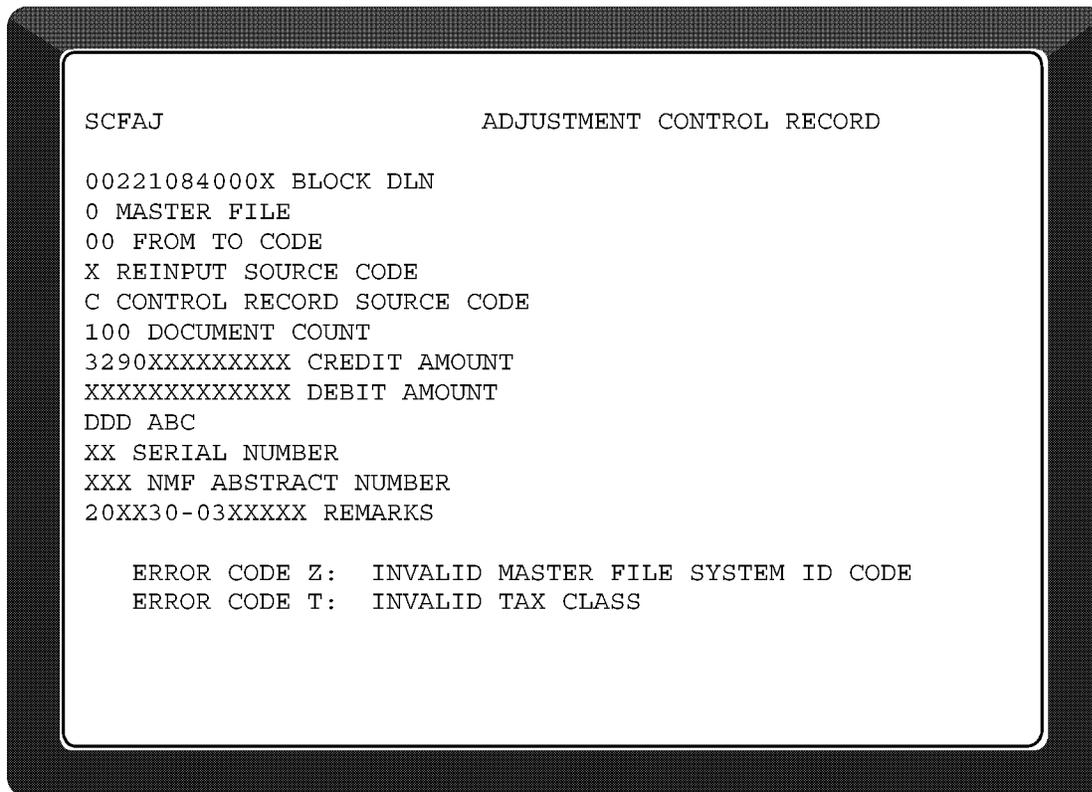


Figure 3.17.30-78 SCFAJ Print for Error Code Z

- (3) Review the invalid record and the source document to determine the correct Master File. Then input the corrected record using Command Code SCFAJ.

3.17.30.7.20
(01-01-2010)

**Error Code*—Invalid for
Service Center File
(SCF) Processing**

- (1) Although the asterisk (*) is not a true error code, an * will appear in the error code field whenever a control record that is invalid for SCF processing is introduced to SCCF. The * normally appears on the Nullified CRL for voided unpostable control records which require no action on SCCF.
- (2) The asterisk (*) will appear by some adjustments which **is valid for SCF processing; these should not be considered error coded adjustments.** These adjustments get tape generated for deletion and restoration on the same day of non-scannable SCRIPS returns to the Database. Tape generated From–To Codes 2–0 and 0–2 for Form 1040-EZ will appear on the Adjustment CRL with asterisks.

- (3) If there is an attempt to void an unpostable with a money amount (a condition which is invalid in SCF processing), the asterisk will be replaced by a true error code, Error Code 5. See IRM 3.17.30.7.7 and IRM 3.17.30.6.6.

3.17.30.8
(01-01-2010)

**Service Center Control
File (SCCF) Invalid
Transcripts**

- (1) General instructions and definitions pertaining SCCF invalid transcripts follow.

3.17.30.8.1
(01-01-2010)

**General Instructions for
Invalid Transcripts**

- (1) Each validated control record is systemically analyzed to assure compatibility for posting to the correct module on the SCCF Database.
 - a. A control record validated on-line by SCFAJ but incompatible with a SCCF module is immediately identified as an invalid transcript.
 - b. A control record validated in SCF01 through batch processing but incompatible with SCCF in SCF03 posting analysis is identified as an invalid transcript and printed on the Transcript Invalid Modules, SCF0743.
- (2) Invalid transcripts get coded to identify the condition which makes the control record incompatible with SCCF. These codes is called transcript codes and apply to both on-line and printed transcripts. See IRM 3.17.30.9.
- (3) On-line transcripts will appear on the invalid line at the bottom of the SCCF module display.
 - a. The invalid line is prefaced by "ADJ."
 - b. The invalid line has a from-to code and various data entered on the SCFAJ screen.
- (4) Invalid transcripts on SCF0743 get printed with the correct SCCF module.
 - a. Each invalid is identified by Record Type. Record Types is literals indicative of the effect on SCCF by the from-to code. See IRM 3.17.30.8.2 through IRM 3.17.30.8.7.
 - b. Each invalid control record is printed in the original format.
 - c. Invalid transcripts for good tape transactions (Record Type GBP) must be resolved on a priority basis, prior to running the daily TEP (GMF15).
 - d. All transcripts should be resolved and SCCF adjustments input by the day following date of receipt.

3.17.30.8.2
(01-01-2010)

**Record Type Master
Control Record (MCR)**

- (1) Record type code MCR shows that the control record causing the transcript is a Master Control Record. (See IRM Figure 3.17.30-79).

F/R/F SCF-07-43		IMF	CONTROL FILE TRANSCRIPTS INVALID MODULES				CYCLE 20XX29	DATE 07/16/20XX
TC	BLOCK	DLN	ABC	IS	COUNT	AMOUNT	MODULE BALANCES	AMOUNT
							COUNT	
04	00212/189/406/X				ORIGINAL	14	4,892.43-	4,892.43-
	B/P		ADSI	0	ERROR	0	MANUAL	14
	S A B O A 00	HC000000			DELETE	0	REJECT	0
							GOOD	0
		1 0 0			20XX189 20XX28	0014		
	MCR	0 4 1	00 2		00212189406X	0007		0000000318250+0000000000000000

Figure 3.17.30-79 SCF0743 with Record Type Code ADJ

- (2) Correction of the MCR record type depends on the type of error condition encountered.
 - a. Review the source document used for the establishing of the Master Control Record, normally BBTS Form 9382, Form 813, RRPS, or SCRIPTS.
 - b. Query the batch and program number on the BBTS system and review for transcribing errors.
 - c. Notify the RPS Function if a RPS MCR occurs.
 - d. Notify IDRS Function if an IDRS MCR occurs.
- (3) This record type may have created a BOB condition if the documents show as input. Coordinate any corrective action with the BOB Function.

3.17.30.8.3
(01-01-2010)

Record Type ADJ

- (1) Record type code ADJ shows a record causing the transcripts is an adjustment trying to post to the SCCF. This type of record normally appears with an SCFAJ screen but can be caused by a generated adjustment or ISRP Form 4028. (See IRM Figure 3.17.30-80).

IMF INDIVIDUAL CONTROL FILE TRANSCRIPT						CY 20XX29	DATE 07-19-20XX	
TC	BLOCK	DLN	ABC	IS	COUNT	AMOUNT	MODULE BALANCES	
							COUNT	AMOUNT
11	00209/197/021/X		PTZ	ORG	1		MAN 1	
	BP		ADSI	0	ERR		REJ	
	S A B O A 00	HC	000000	DEL			GOOD	
		PTZ 1 0 0			20XX198 20XX29	0001		
	ADJ	11 021280	2	00209197021X	0001	5209 47110	0000000000 K	

Figure 3.17.30-80 SCCF Print with Record Type Code ADJ

- (2) The type of error condition encounter determines the correction.

- a. Review source document making sure the adjustment is prepared properly.
 - b. Review the Adjustment Control Record List for transcribing errors.
- (3) If the adjustment to the SCCF is still necessary, input or overlay Command Code SCFAJ to reconstruct the invalid record.

3.17.30.8.4
(01-01-2010)
Record Type BCR

- (1) Record Type Code BCR is a BOB Control Record. Normally the invalid condition will be resolved automatically by the correction of the BOB register or by the input of Batch Transmittals or CRL SCCF adjustments.
- (2) Coordinate any corrective action with the BOB Function.
- (3) The BCR invalid transcript will print on SCF0743, Invalid Modules, with the money amount in the record without any SCCF validation. Verify and post the correct money amount to SCCF on the proper BCRs with the audit trail postings.

3.17.30.8.5
(01-01-2010)
Record Type E/R

- (1) Record Type Code E/R is an Error or Reject Block Proof Record. This record is in error status or reject status. (See IRM Figure 3.17.30-81).

E/R/F SCF-07-43		IMF		CONTROL FILE TRANSCRIPTS INVALID MODULES				CYCLE 20XX31		DATE 07/30/20XX	
TC	BLOCK	DLN	ABC	IS	COUNT	AMOUNT	MODULE BALANCES		COUNT	AMOUNT	
00	00221/197/202/X				ORIGINAL	14	5,647.00-	MANUAL	12	5,577.00-	
	B/P		ADSI	0	ERROR	0		REJECT	0		
	S A B O A 00	HC000000			DELETE	2	70.00-	GOOD	0		
		1 0 0		20XX105	20XX16	0014	5,647.00-		NPQ 2 0 1	20XX207 20XX30 0015	
		0 0 2	T	20XX210	20XX31	0002	70.00-	DLN CHG #454			
E/R	7NFPQ13		00212189406X	0012	9817	43110	0000000557700+	000000000000000000		F	

Figure 3.17.30-81 SCF0743 with Record Type Code E/R

- (2) The E/R record type will be corrected according to type or error condition.
- a. Analyze the source documents.
 - b. Determine if SCCF is in error or if deletion of the error or reject register is needed.
- (3) If the SCCF is in error, input a SCCF adjustment to correct the SCCF and other adjustments to reconstruct the invalid records.
- (4) If the block must be deleted notify Input Correction to delete all related ERS, error, and reject records. Be sure to include the control day (date of GMF listings) on each request for deletion of an error record.
- a. Error registers (except IRP) should be coded with Action Code 3. Reject and IRP error registers should be coded 2-R.
 - b. For ERS, Action Code 660 should be entered with Command Code SSPND for items in the error or Command Code RJECT for items in the workable suspense inventory. Items in unworkable suspense should be activated with Command Code ACTVT, with "RJECT 660" entered the following day.

- c. At Submission Processing Campus option, ERS records may be deleted by Data Control personnel who have Command Codes GTREC, RJECT, and ACTVT in their operator profile.
- d. To verify that the required RJECT 660 is entered, receive a copy of the ERS Rejected Records List, ERS0540 or use Command Code ERINV.

3.17.30.8.6
(01-01-2010)

- (1) Record Type Code GBP shows that the record trying to post to the SCCF is a Good Block Proof Record. (See IRM Figure 3.17.30-82).

Record Type GBP

F/R/F SCF-07-43		IMF		CONTROL FILE TRANSCRIPTS INVALID MODULES		CYCLE 20XX31	DATE 07/30/20XX
TC	BLOCK DLN	ABC IS	COUNT	AMOUNT	MODULE BALANCES		AMOUNT
					COUNT		
09	00210/190/096/X	6Z7	ORIGINAL	7	MANUAL	7	
	B/P 1036 44120	ADSI 0	ERROR	0	REJECT	0	
	S A B 0 A 00	HC000000	DELETE	0	GOOD	0	
	6Z7	1 0 0	20XX206 20XX30 0007				
	GBP BR 762705	00210190096X	0005	1036 44120	0000000000000000+	000000000000000	189202000723

Figure 3.17.30-82 SCF0743 with Record Type Code GBP

- (2) For each GBP transcript, a record is added to the on-line delete file. See IRM 3.17.30.11.2 for instructions for the on-line delete file and Command Code SCFDL.
- (3) These transcripts must be worked immediately to determine if the block must be deleted by TEP.

3.17.30.8.6.1
(01-01-2010)

Analysis

- (1) Analyze the transcript and source documents (Form 9382, Form 813, CRL, returns, and other available documents).
- (2) If SCCF is in error, enter Action Code R on the SCFDL file, and input SCCF adjustments on SCFAJ to post each of the following records.
 - a. Prepare an adjustment to correct the SCCF.
 - b. Prepare an adjustment to post the Good Tape Block Proof Record.
 - c. Prepare an adjustment to record the error part of E/R BPR.
 - d. Prepare an adjustment to record the reject part of E/R BPR.
- (3) If the SCCF is correct:
 - a. Enter Action Code D on the SCFDL file, so that the record will be deleted in TEP.
 - b. Prepare Form 2275 to insert into the block as the documents get pulled.

3.17.30.8.7
(01-01-2010)

Record Type BPR

- (1) Record Type Code BPR is a Delete, Renumber, or Reinput Block Proof Record. (See IRM Figure 3.17.30-83).

P/R/F	SCF-07-43	IMF	CONTROL FILE TRANSCRIPTS INVALID MODULES	CYCLE	20XX30	DATE	07/23/20XX
04	00210/134/112/X	9KA	ORIGINAL	2	MANUAL	0	
	B/P	ADSI 0	ERROR	0	REJECT	2	
	S A B O A 00	HC 000000	DELETE	0	GOOD	0	
MODULE BALANCES							
TC	BLOCK DLN	ABC IS	COUNT	AMOUNT	COUNT	AMOUNT	
	BLL 100	20XX135 20XX20	0002 XX	00218/134/046/X			
	BLN 100	20XX135 20XX20	0002 XX	00218/134/048/X			
	BLP 100	20XX135 20XX20	0015 XX	00218/134/049/X			
	26Q 705 N	20XX143 20XX21	0019		764 N	20XX199 20XX29	0002 XX
	BPR 04	626Q42N2 00210134112X	0001 3229 44120	0000000000000000+	0000000000000000+	09 F	
	BPR 04	626Q42N2 00210134112X	0001 3229 44120	0000000000000000+	0000000000000000+	02 F	

Figure 3.17.30-83 SCF0743 with Record Type Code BPR

- a. The delete BPR transcript occurs when the Trans Deletion Control Record or generated delete record from BOBs, errors, or rejects does not post to the SCCF.
- b. The Renumber BPR is generated when a record on the CRL Renumber Transaction List does not post to the SCCF.
- c. The Reinput BPR occurs when a reinput record from Rejects, Error, Nullified Unpostables, or BOB Function does not post to SCCF. The record appears on the CRL Adjustment List or CRL Nullified Unpostables List.

- (2) Resolution of these record types will depend on the type of error condition occurred.
- (3) Analyze the source documents and coordinate any corrective action with the function handling the input of the record.
- (4) If the invalid record is necessary, reconstruct with a SCCF adjustment. A BPR with Transcript Code 07 will normally require no corrective action, because Input Correction is merely clearing deleted documents from their inventory at the request of data controls.

3.17.30.8.8
(01-01-2010)

**Block Out of Balance
(BOB) P Code Block List**

- (1) Blocks of documents that input without the DLN being established on the SCCF is identified with BOB Code P.
- (2) BOB P blocks get included in the regular BOB inventory, but a separate BOB P Code Block List (GMF0641) allows the Data Controls function to identify and resolve these blocks. (See IRM Figure 3.17.30-84).

GMF-06-41		BOB P CODE BLOCK LIST					DATE 7/30/20XX		JULIAN	
RELEASE CODE	BLOCK DLN	BOB SEQ NUM	PROGRAM NUMBER	BATCH #	ABC	DOCUMENT COUNT	MASTER FILE	P-DATE	BOB CODES	
S	00210106329X	X211500039	44120	2469	2GA	1	IMF	211		
S	00210120325X	X211500040	44120	2449	2GB	1	IMF	211		
S	00221051469X	X211500029	43110	4724	56G	1	IMF	211		
S	00221086048X	X211500030	43110	4724	56J	1	IMF	211		
S	00221092327X	X211500033	43110	4724	56P	1	IMF	211		
S	00221092509X	X211500032	43110	4724	56Z	1	IMF	211		
S	00221099224X	X211500028	43110	4724	28C	1	IMF	211		
S	00221099317X	X211500024	43110	4724	56A	1	IMF	211		
S	00221099809X	X211500036	43110	4724	56B	1	IMF	211		
S	00221106411X	X211500027	43110	4724	28F	1	IMF	211		
S	00221113658X	X211500031	43110	4724	52X	1	IMF	211		
S	00221126120X	X211500038	43110	4724	5G7	1	IMF	211		
S	00221135073X	X211500035	43110	4724	5G8	1	IMF	211		
C	00224127650X	X211500013	45500	0004	A7L	1	IMF	211		
C	00217203200X	X211500006	45500	4078	GGP	1	IMF	211		
	00210114357X	X212300018	44120	0381	5XX	1	IMF	212	P	
	00211177114X	X212500032	43110	9425	QQF	2	IMF	212	P	
	00221119210X	X212500030	43110	9440	5KL	1	IMF	212	P	

Figure 3.17.30-84 GMF0641, BOB P Code Block List

(3) The BOB P Block List has five types of Blocks in the order listed:

- a. Release Code B—These blocks corrected yesterday from BOB P status but is still in the BOB inventory with some other BOB code. These documents should be associated with the re-BOB registers and worked by the BOB unit.
- b. Release Code C—These blocks have been corrected with the input of a BOB correction record. The documents will be released to the Input Correction Operation.
- c. Release Code S—These Blocks have been corrected on the SCCF so that the BOB P condition no longer exists. Unless other BOB codes is present, all BOB P blocks is automatically rechecked daily against the SCCF. If the SCCF is corrected, the block is released from BOB status without the input of a correction record from the BOB register. These documents should be routed back to the BOB unit for release to Input Correction with other corrected BOBs.
- d. Unresolved BOB P blocks—These blocks are carryover BOB P blocks that are unresolved from the previous day. The P-Date is other than the current date and the Release Code is blank.
- e. New BOB P blocks—These blocks get identified by the current processing date in the P-Date column. The documents should be pulled from the carts of new BOB documents and routed to Data Controls.

(4) Resolve each block by ensuring that the Batch Transmittals is properly routed to Data Conversion. Review the CRL-MCRL to verify that adjustments have

prepared for error coded records. If the wrong DLN is established on the SCCF, input Command Code SCFAJ to remove the incorrect DLN with From-To Code 0-2 and a separate adjustment to establish the correct DLN with From-To Code 0-0. Be sure to enter the cross-reference DLN in the remarks field for both adjustments.

- (5) If the MCR is correct, but the wrong DLN is transcribed on the block header, annotate the block of documents and route the block immediately to the BOB unit for the correction to be input.
- (6) Any BOB P block that also has other BOB conditions should be routed to the BOB unit as soon as the BOB P condition is identified and the correction prepared. The block will not be revalidated until a BOB correction record is input.
- (7) It is important that blocks on the BOB P listing be pulled and resolved daily to assure proper document control and minimize the chance of lost blocks. It is also important to release the documents as soon as the Release Code appears on the BOB P list, because the BOB function and Input Correction Operation will be needing these documents on the same day that they appear on the listing.

3.17.30.9
(01-01-2010)
**Service Center Control
File (SCCF) Invalid
Transcript Codes**

- (1) The description of SCCF invalid transcript codes is provided in the following section.

3.17.30.9.1
(01-01-2010)
**Transcript Code
04—Duplicate Document
Locator Number (DLN)**

- (1) This transcript code occurs with any of the following conditions:
 - a. An original MCR or 0-0 SCCF adjustment tries to post to a module that is already on the SCCF or is present on the Historic Database file. (See IRM Figure 3.17.30-85).

IMF INDIVIDUAL CONTROL FILE TRANSCRIPT						CY 20XX31	DATE 07-30-20XX
TC	BLOCK DLN	ABC	IS	COUNT	AMOUNT	MODULE BALANCES	
						COUNT	AMOUNT
04	00217/210/200/X	ZPB		ORG 3	4,615.98-	MAN	
	BP	ADSI 0		ERR 1	1,585.05-	REJ	
	S A B O A 00	HC 000000		DEL		GOOD 2	3,030.93-
	1 0 0	20XX211	20XX31	0003		4,615.98-	
	JA4 7 0 3	F 20XX213	20XX31	0001		1,585.05-	
	JA4 7 0 5	20XX213	20XX31	0002		3,030.93-	
	MCR 0	04		100217210200X0030	000000004291200	000000000000	00217210475X00

Figure 3.17.30-85 SCCF Print with Transcript Code 04, Duplicate DLN

- b. A renumber MCR (cross-reference DLN present) tries to post to a module that already has a 0-0 record with the same number serial number.
 - c. A 0-0 SCFAJ record with reinput source code H tries to post to an active (open balance) module.
- (2) Review the source document and SCCF module to determine the cause of the invalid condition. If necessary, research the historic by using command code SCFTR with definer H.

SCFAJ	ADJUSTMENT CONTROL RECORD
00217210201X	BLOCK DLN
1	MASTER FILE
00	FROM TO CODE
X	REINPUT SOURCE CODE
T	CONTROL RECORD SOURCE CODE
30X	DOCUMENT COUNT
4291200XXXXXX	CREDIT AMOUNT
XXXXXXXXXXXXXX	DEBIT AMOUNT
XXX	ABC
XX	SERIAL NUMBER
XXX	NMF ABSTRACT NUMBER
00217210475XXX	REMARKS

Figure 3.17.30-86 SCFTAJ Print establishing correct DLN

- (3) If the DLN is transcribed incorrectly, input Command Code SCFAJ with From-To Code 0-0 to establish the correct DLN. (See IRM Figure 3.17.30-86).

3.17.30.9.1.1
(01-01-2010)

**Duplicate Document
Locator Number (DLN)**

- (1) If the DLN is a true duplicate, obtain a new DLN according to local procedures.
 - a. The new DLN should be for the block that can be corrected with the least impact on processing, not necessarily the block that is invalid on the transcript.
 - b. A block in BOB status can often be corrected on the register without re-transcribing the documents.
 - c. Enter CC SCFAJ with 0-0 to establish the new DLN, unless the new DLN will be established on the SCCF from the BOB register. Enter the original DLN in the remarks field to preserve the audit trail. Be sure that the new DLNs get stamped on the documents.
- (2) Rarely, the duplicate condition may be caused by the presence on the Historic file of a DLN actually assigned ten years earlier. If it is deemed correct to continue processing with the DLN that is a duplicate of one from a decade earlier, the duplicate DLN check may be over-ridden.
 - a. Input SCFAJ with 0-0 and reinput source code H to bypass the duplicate DLN checks.
 - b. The 0-0 H record may be input after using SCFTRH to reactivate the Historic module for research, or it may be input immediately if the historic cycle on the Database provides sufficient information to resume processing. The 0-0 H record is not valid for active (Block Status A) blocks.
 - c. Reinput source code H is valid only with SCFAJ.
 - d. The historic record for the previous DLN will be kept on the SCCF module with the 0-0 H record listed after the old activity. Only the 0-0 H record and subsequent activity will be used to determine module balances, aging, and other SCCF indicators.
- (3) This check is bypassed when the following conditions exist:
 - a. When Reinput Source Code R is present.
 - b. When a cross-reference DLN is present and the serial number is not a duplicate.
 - c. When CC SCFAJ From-To Code 0-0 with Reinput Source Code H is entered for a DLN with a Block Status Code of I (Inactive) or H (Historic).

3.17.30.9.2
(01-01-2010)

**Transcript Code
05—Inconsistent
Amount Fields**

- (1) This condition occurs when the money amount on a control record is inconsistent with the amount present on the SCCF. Transcript Code 05 is created by one of the following conditions.
 - a. A control record with a debit amount tries to post to a credit module or a control record with a credit amount tries to post to a debit module.
 - b. A block proof record (record type 7) tries to post without an amount when the module has an open money amount. This check is bypassed for re-processables or if money is deleted from the block. (See IRM Figure 3.17.30-87).

IMF INDIVIDUAL CONTROL FILE TRANSCRIPT					CY 20XX30	DATE 07-23-20XX	
					MODULE BALANCES		
TC	BLOCK DLN	ABC IS	COUNT	AMOUNT	COUNT	AMOUNT	
11	00224/196/407/X		ORG 5	1,453.22-	MAN 5	1,453.22-	
	BP	ADSI 0	ERR		REJ		
	S A B O A 00 HC	000000	DEL		GOOD		
	1 0 0	20XX204	20XX30 0005		1,453.22-		
BCR	05 01	100224196407X05	00000000000+14532200000000000000			T	

Figure 3.17.30-87 SCCF Print of Transcript Code 05

- (2) The non-matching debit and credit condition should occur only for document codes 24, 45, 48, and 58 because other codes permit only debits or credits through the CRL.
 - a. If the control record is correct, input a SCCF adjustment with code 8-0 to delete the money.
 - b. Then input a second adjustment with code 7-0 to establish the correct money amount.
 - c. Also reconstruct any control records that failed to post.
 - d. If the SCCF is on-line, all adjustments are entered consecutively on the same day.
 - e. If the SCCF is correct, use the normal procedures to delete the transactions from TEP and request deletion of error and reject records. For record type ADJ, input Command Code SCFAJ to reconstruct the record with the proper amount field.
- (3) For non-remittance items input to remittance blocks, review the source documents to determine if money should be present on the block or should not be present on the SCCF.
 - a. If the money amount is erroneously omitted from the block header, take the necessary action to have the block deleted and reinput.
 - b. If the block header is correct, use Command Code SCFAJ to reconstruct the invalid record and make any other corrections to the SCCF. The record that is invalid as a block proof record will be valid as a SCCF adjustment, even if no other adjustments get made unless other transcript conditions is present. (See IRM Figure 3.17.30-88).

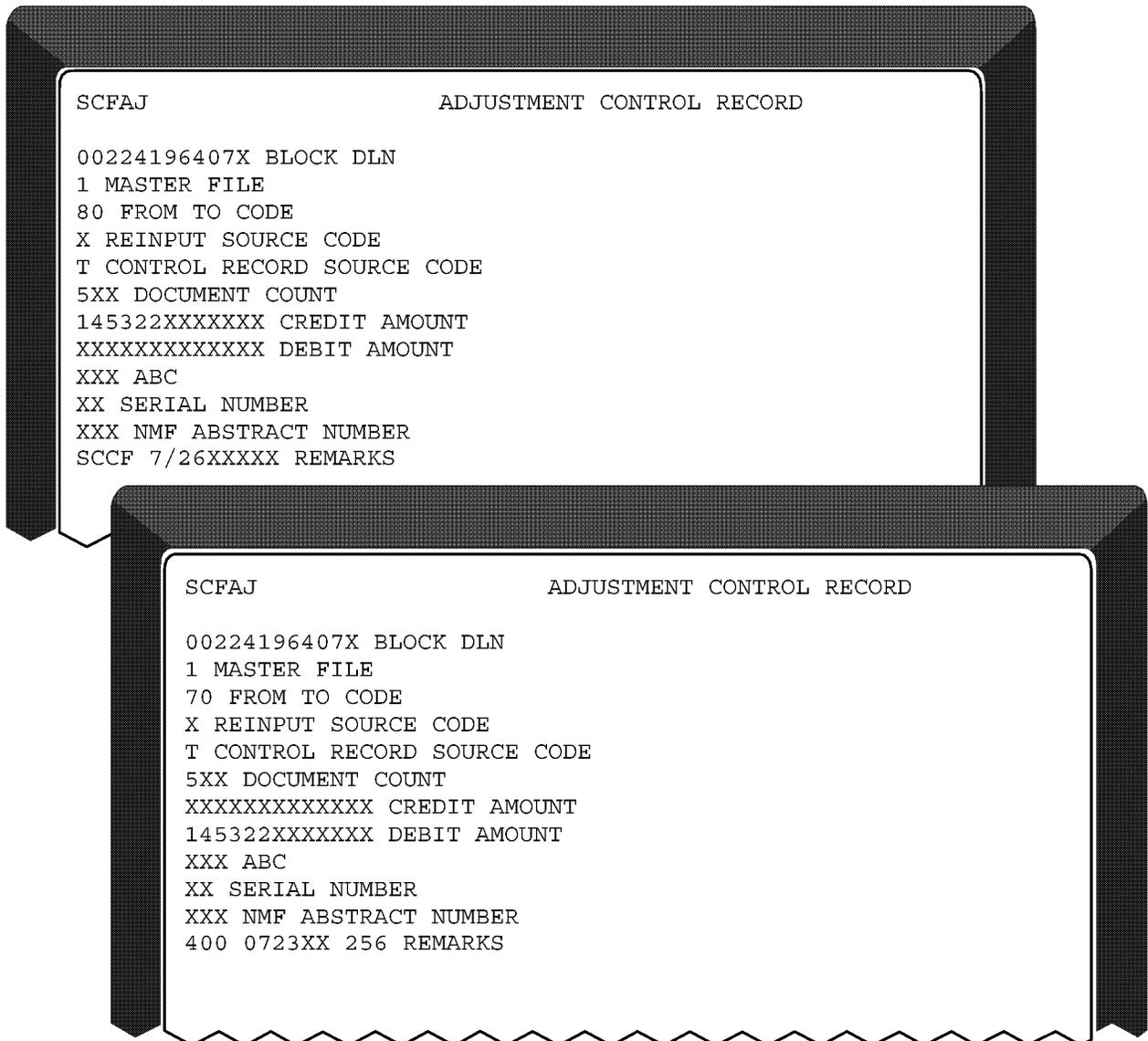


Figure 3.17.30-88 SCFAJ Correction for Transcript Code 05

3.17.30.9.3
(01-01-2010)

**Transcript Code
06—Count Greater than
100 or Greater than
Original**

(1) This condition occurs with any of the following situations. (See IRM Figure 3.17.30-89).

IMF INDIVIDUAL CONTROL FILE TRANSCRIPT						CY 20XX30	DATE 07-23-20XX
						MODULE BALANCES	
TC	BLOCK DLN	ABC IS	COUNT	AMOUNT		COUNT	AMOUNT
06	00217/155/076/X	WYR	ORG	99		MAN	99
	BP 2686 45500	ADSI 0	ERR			REJ	
	S A B O A 00 HC	000000	DEL			GOOD	
	WYR 1 0 0	20XX162	20XX24	0099			
	ADJ 06	70WYR0RZ	00217155076X	0100 2686 45500	000000000	K	

Figure 3.17.30-89 SCCF Print of Transcript Code 06

- a. A 7-0 control record would increase the original count of the block to more than 100.
 - b. A 0-3 or 1-3 control record would increase the error count of the block to more than 100.
 - c. A 5-0,6-0, or 6-4 control record would increase the total in-process count of the block to more than 100.
 - d. A 6-4 control record would increase the reject count of the block to more than 100.
 - e. A control record would increase the manual, error, or reject balance to more than the original balance.
- (2) Review the erroneous control record and the related source document.
- a. If a GBP record is incorrect, code the corresponding record with "D" on SCFDL to delete in TEP. Notify Input Correction to delete erroneous E/R records.
 - b. Prepare any necessary adjustments to correct the proper DLN or to reverse an erroneous posting. (See IRM Figure 3.17.30-90).

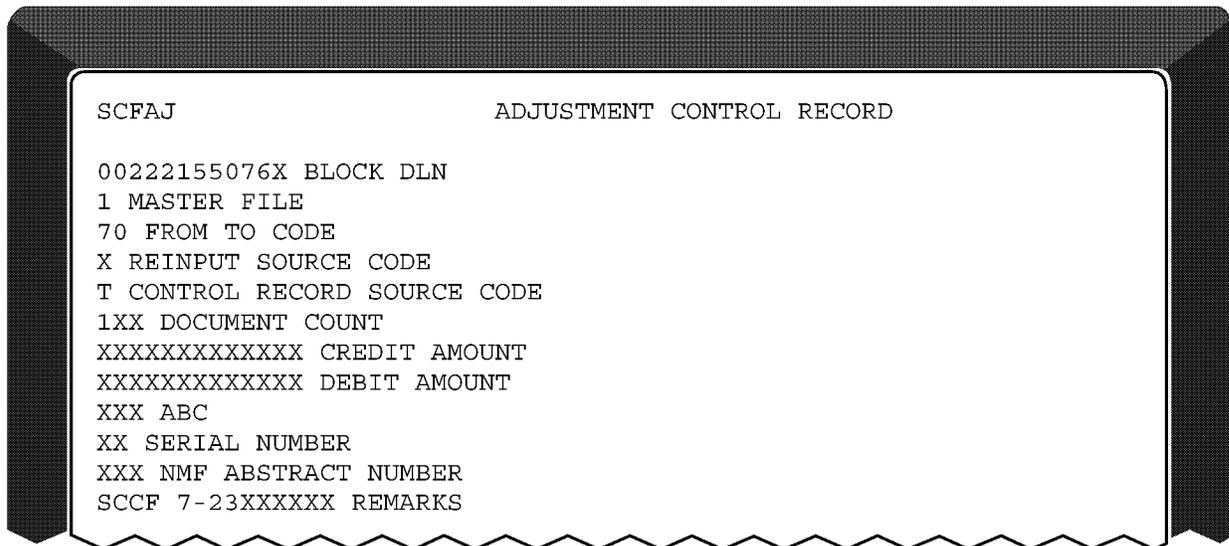


Figure 3.17.30-90 SCFAJ Print for Adjustment of Transcript Code 06

3.17.30.9.4
(01-01-2010)

**Transcript Code
07—Block Proof Record
with Action Delete
Status Indicator (ADSI)
On**

(1) This condition occurs whenever the Action Delete Status Indicator (ADSI) is on and any of the following records tries to post to the SCCF: (See IRM Figure 3.17.30-91).

P/R/F SCF-07-43		IMF	CONTROL FILE TRANSCRIPTS INVALID MODULES				CYCLE 20XX30	DATE 07/23/20XX
TC	BLOCK DLN	ABC IS		COUNT	AMOUNT	MODULE BALANCES		
						COUNT	AMOUNT	
07	00221/197/116/X	W3N	ORIGINAL	100		MANUAL	100	
	B/P 7828 43110	ADSI 1	ERROR	0		REJECT	0	
	S A B O A 00 HC000000		DELETE	0		GOOD	0	
	W3N 1 0 0	20XX204	20XX30	0100				
	0 7 7	20XX207	20XX30	0000	STOP GBP SCCF			
E/R	07 7W3N03	2	00221197116X	0028	7828 43110	00000000000000+	00000000000000 04 F	
GBP	98 1W3N05	2	00221197116X	0072	7828 43110	00000000000000+	00000000000000 193207000177	

Figure 3.17.30-91 SCF0743 with ADSI On-Transcript Code 07

- Generated SCCF adjustment
- Reinput Block Proof Record
- Delete Block Proof Record
- Trans Deletion Control Record—This record will turn on the ADSI but will not post if the ADSI is already on.
- Good Block Proof Record
- Error Block Proof Record
- Reject Block Proof Record

- (2) The ADSI is turned on whenever a Trans Deletion Control Record or a SCCF adjustment From—To Code 7–7 posts to a SCCF DLN. A Trans Deletion Control record is always generated by the TEP whenever a block is previously deleted.

3.17.30.9.4.1
(01-01-2010)

**Block Proof Record with
Action Delete Status
Indicator (ADSI) Off**

- (1) The ADSI is turned off with From—To Code 8–7 or whenever the error and reject balances have been reduced to zero.
 - a. On Record Types ADJ and BPR, review the transcript and source documents. If the record is correct and the ADSI is not needed, prepare a SCCF adjustment From—To Code 8–7 to turn ADSI off and post the record with SCFAJ.
 - b. On Record Types GBP and E/R, review the transcript and source document.
 - c. If the document should not be deleted, prepare a SCCF adjustment From—To Code 8–7 and a second adjustment to post the GBP or E/R record. (See IRM Figure 3.17.30-92).

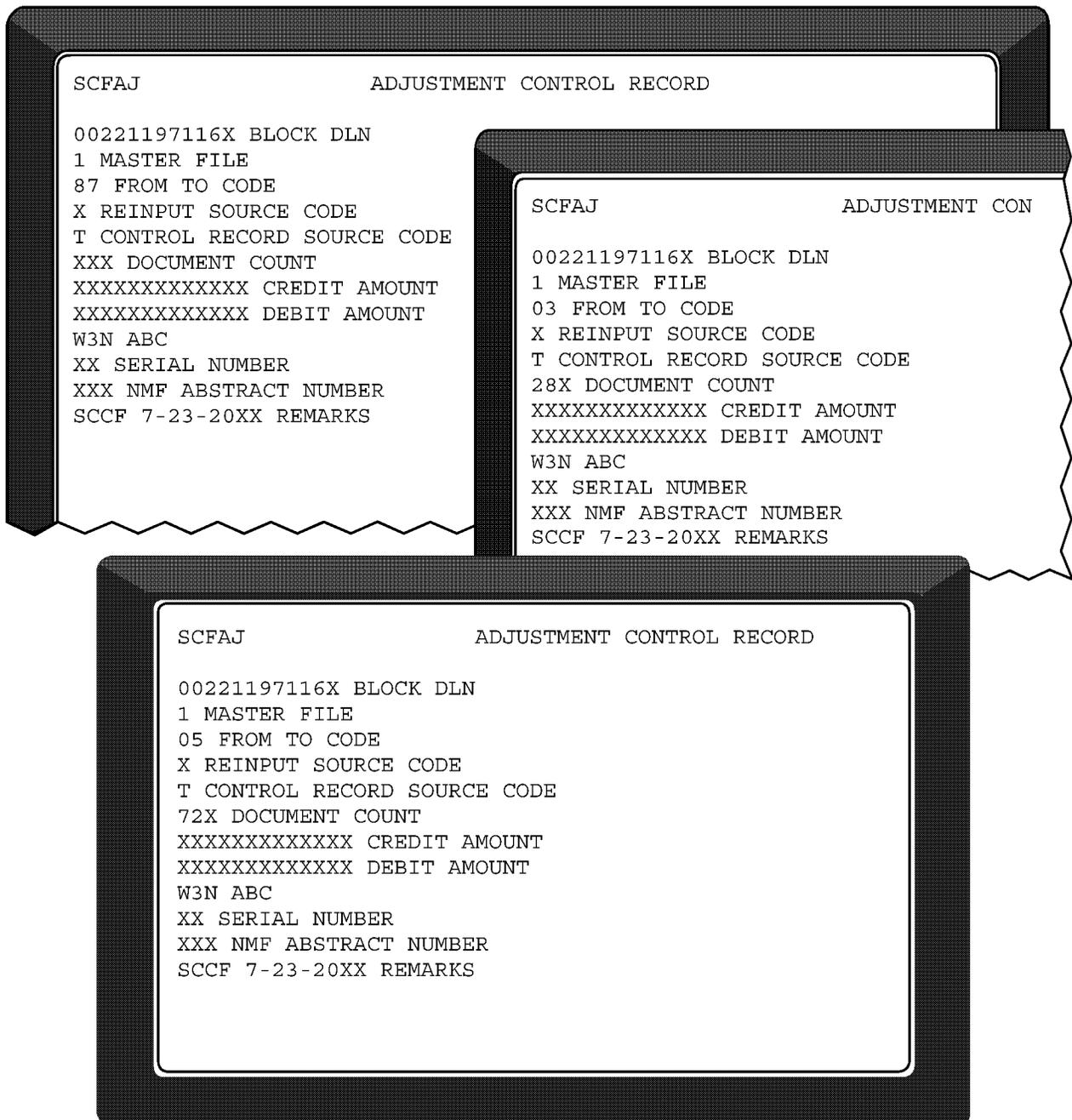


Figure 3.17.30-92 SCFAJ Print to Turn ADSI Off

- d. If the GBP record should not post, enter Action Code D on the SCFDL record and notify Input Correction to delete any remaining records on the error and reject register or See IRM 3.17.30.8.5 for instruction to delete on ERS. Pull the block for further processing.
- e. The ADSI is turned on to prevent documents in Input Correction or Rejects from posting when the rest of the block has deleted.
- f. For deleted GBP and E/R records, input SCCF adjustment From-To Code 8-7 after the error and reject items have cleared.

3.17.30.9.5
(01-01-2010)

**Transcript Code 09—First
BPR Unequal to Original
Balance**

- (1) For an initial block, the sum of the good, error, and reject block proof records with From Code 0 or 1 must equal the original count and amount on the SCCF. (See IRM Figure 3.17.30-93).

P/R/F SCF-07-43		IMF CONTROL FILE TRANSCRIPTS INVALID MODULES				CYCLE 20XX30	DATE 07/23/20XX	PAGE 4	
TC	BLOCK DLN	ABC	IS	COUNT	AMOUNT	MODULE BALANCES		AMOUNT	
						COUNT	AMOUNT		
09	00217/204/072/X	EM6	R	ORIGINAL	56	127,123.17-	MANUAL	56	127,123.17-
	B/P	ADSI	0	ERROR	0		REJECT	0	
	S A B L A 00	HC	000000	DELETE	0		GOOD	0	
	EM6	100	20XX203	20XX30	0060	127,835.14-	EM6	201	20XX206 20XX30 0057
	127,123.17-	EM6	080	20XX205	20XX30	0004			711.97-
	E/R	09 7EM613	2	00217204072X	0001	0622 15510	0000000001611+		0000000000000
	GBP	09 7EM615	2	00217204072X	0056	0622 15510	0000012710706		0000000000000

Figure 3.17.30-93 SCF0743 for Transcript Code 09

- a. This check is bypassed if the incoming control record has reinput source code R for reprocessable.
 - b. For the purposes of this check, a block is considered initial if the 0–0 control record did not have reinput source code R or N, and no control records other than 7–0, 8–0, or 0–1 have posted since the module’s previous creation.
- (2) Review the transcript and MCR source documents, Form 9382 or Form 813 to assure that the SCCF is correct. Be alert for adjustments made in error. Reverse and remake these adjustments as necessary.
 - (3) Review the block of documents for a missing document. The documents can normally be located in the Input Correction Operation. Check to see if notification is sent to accounting to increase or decrease volume from Receipt and Control Branch.
 - a. Prepare the necessary adjustment to correct the SCCF.
 - b. Prepare an adjustment to post the GBP record and/or the E/R record. (See IRM Figure 3.17.30-94).

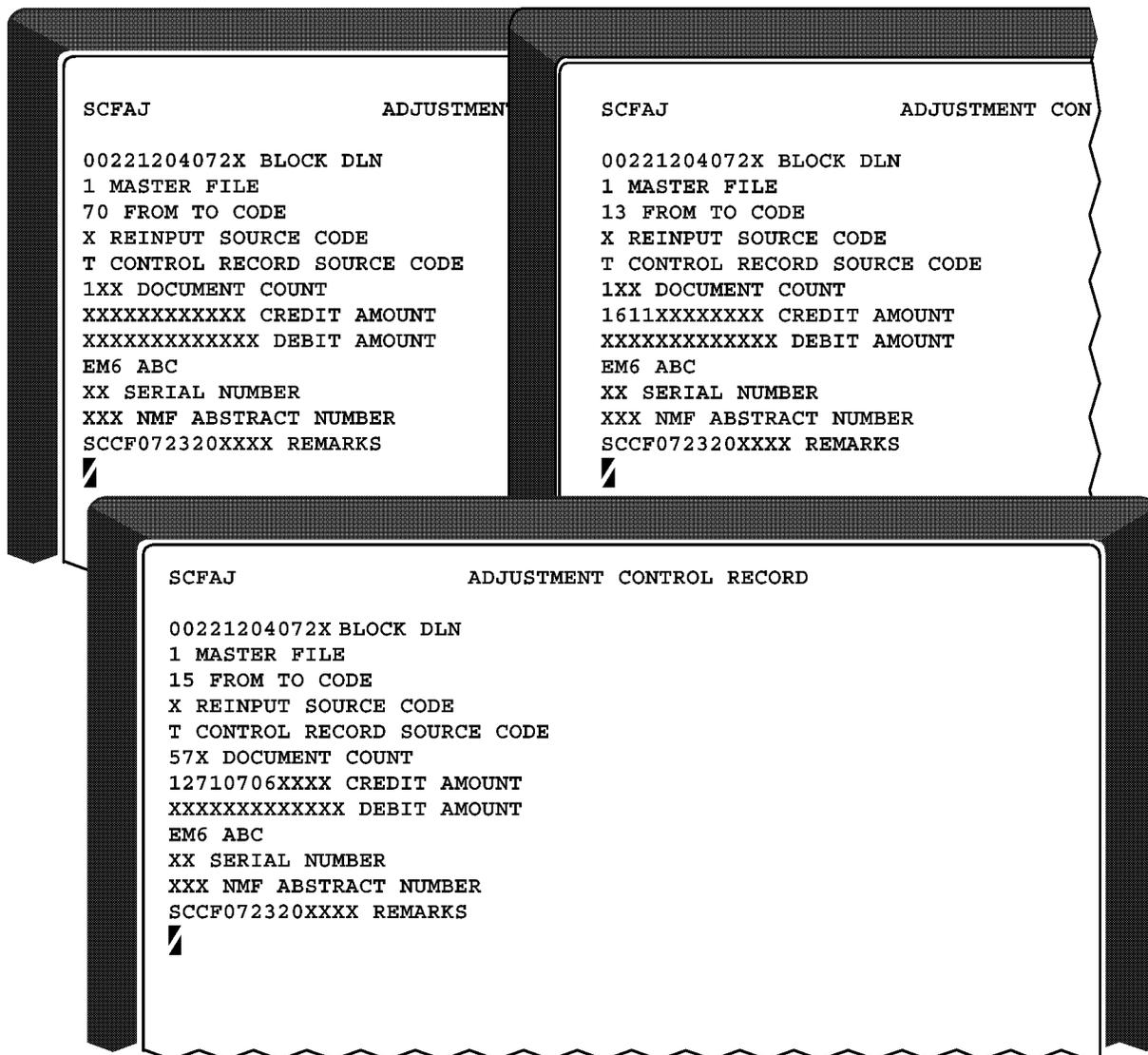


Figure 3.17.30-94 SCFAJ Print to Adjust the GBP Record and or the E/R Record

- (4) If a document failed to be transcribed, delete the GBP by entering Action Code D on the SCFDL record. Notify Input Correction to delete the records in error and reject status or see IRM 3.17.30.8.5. Pull the block for future processing.

3.17.30.9.6
 (01-01-2014)
Transcript Code
10—Count or Amount
Less than Zero

- (1) This condition occurs with any of the following situations: (See IRM Figure 3.17.30-95).

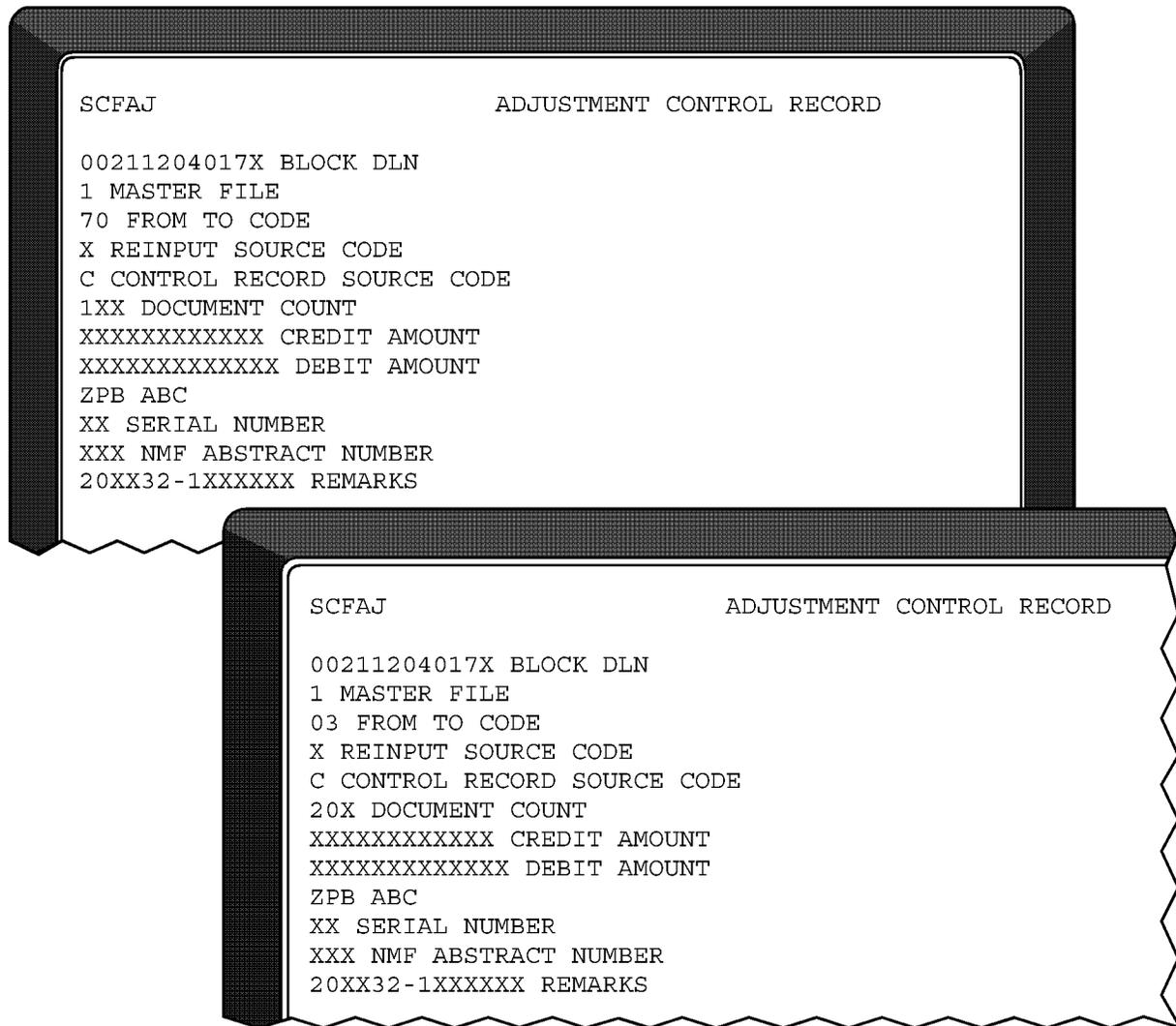


Figure 3.17.30-96 SCFAJ Print to Correct Transcript Code 10 Erroneous Posting

- (3) Review the source documents.
- (4) If a GBP record is incorrect, enter Command Code SCFDL, and enter code D in the Action column for the block to be deleted. Notify Input Correction section to delete any error and reject items or see IRM 3.17.30.8.5. Pull documents for future processing.
- (5) If the record has failed to post because of a previous duplicate posting, prepare adjustments to reverse the erroneous postings on the SCCF. Initiate action to delete any unposted duplicate items. Also, post the control record that has transcribed.
- (6) Input the following adjustments to post an Error/Reject error for a 6-4 control record.
 - a. Input 7-0 for count and money.
 - b. Input 0-4 for count and money.
 - c. Input 9-9 for audit trail purposes noting that the system will not allow a 6-4 posting.

3.17.30.9.7
(01-01-2010)

- (1) This condition occurs whenever a control record would reduce any SCCF count to zero while the corresponding amount is still present. (See IRM Figure 3.17.30-97).

Transcript Code 11—Amount with no Count on Service Center Control File (SCCF); Count with no Amount on Service Center Control File (SCCF)

P/R/F SCF-07-43		IMF	CONTROL FILE TRANSCRIPTS INVALID MODULES				CYCLE 20XX35	DATE 08/27/20XX
TC	BLOCK	DLN	ABC	IS	COUNT	AMOUNT	MODULE BALANCES COUNT	AMOUNT
11	00212/210/416/X				ORIGINAL	49	8,076.36-	8,076.36-
	E/P		ADSI	0	ERROR	0	MANUAL	49
	S A B O A 00	HC000000			DELETE	0	REJECT	0
							GOOD	0
		1 0 0		20XX213	20XX31	0049		
								8,076.36-
	GBP	11 0	05 2	00212210416X	0048		0000000807636+	0000000000000 C

Figure 3.17.30-97 SCF0743 with Transcript Code 11

- a. The amount can be removed with items still present using SCFAJ. Thus, money can be moved to unidentified or another document without affecting the DLN of the original document.
 - b. A reprocessible document previously having money can be created on an existing SCCF module without causing a transcript condition.
- (2) This condition occurs whenever a Good Block Proof Record (record type 7) would reduce any in-process amount to zero while the corresponding count is still present.
 - (3) Review the source documents.
 - a. If the SCCF is in error, prepare the necessary adjustment and post the transcript record. (See IRM Figure 3.17.30-98).

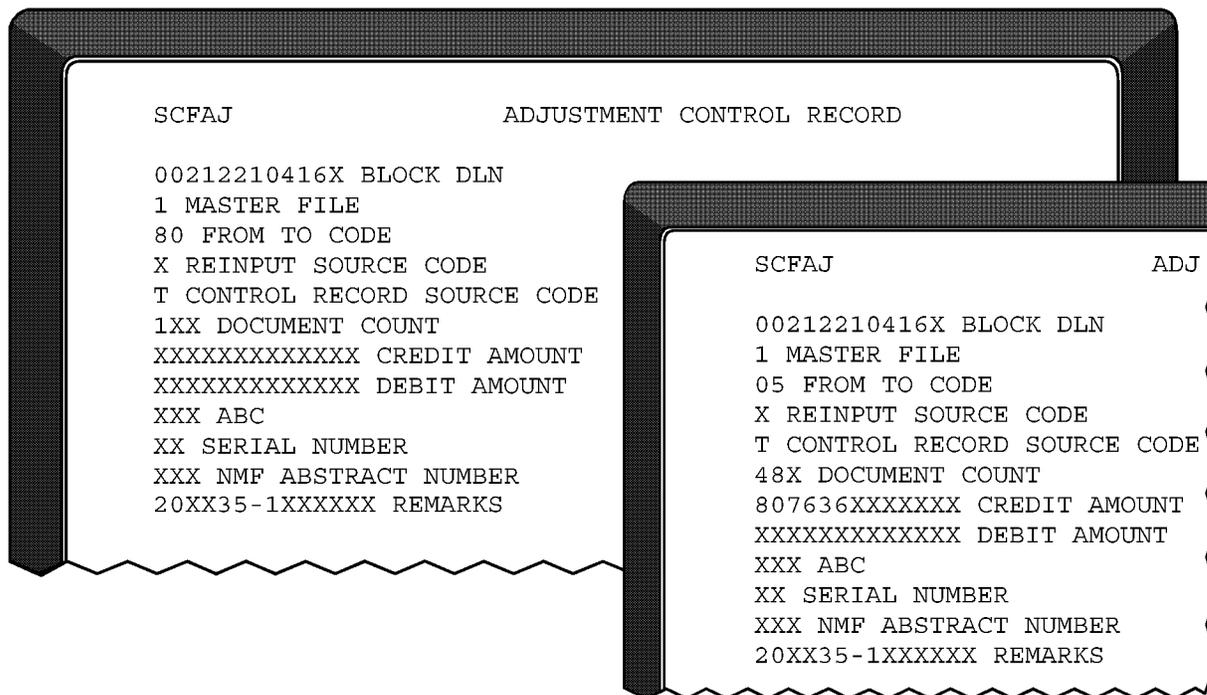


Figure 3.17.30-98 SCFAJ Print for Transcript Code 11 Adjustment

- b. If the record ADJ or BPR is necessary, reconstruct the record.
- c. If the GBP or E/R record is incorrect, have the transactions deleted by coding the record with a D on the SCFDL file.
- d. Notify the Input Correction Operation to delete the error and reject records or See IRM 3.17.30.8.5.
- e. If the record has failed to post because of a previous duplicate posting, prepare a 5-0 adjustment to reverse the erroneous posting on the SCCF. Initiate action to reverse any erroneously posted transactions or to delete any unposted duplicate items. Also, reconstruct the control record that has transcribed.

3.17.30.9.8
 (01-01-2010)
Transcript Code
8-2—Service Center
Control File (SCCF)
Delete

- (1) This transcript will print whenever a SCCF adjustment with From-To Code 8-2 is entered to delete a block from the SCCF. (See IRM Figure 3.17.30-99).

P/R/F SCF-07-43		IMF	CONTROL FILE TRANSCRIPTS INVALID MODULES			CYCLE 20XX25	DATE 06/15/20XX
TC	BLOCK DLN	ABC IS		COUNT	AMOUNT	MODULE BALANCES COUNT	AMOUNT
04	00210/098/316/X	EFP		ORIGINAL	45	MANUAL	45
	E/P	ADSI 0		ERROR	0	REJECT	0
	S A B 0 A 00 HC000000			DELETE	0	GOOD	0
	EFP 0 0 0	T	20XX162	20XX24	0045	SCF 6-11-20XX	
	EFP 2 0 1		20XX163	20XX24	0045		
	EFP 0 8 2	T	20XX164	20XX24	0000	SCF 6-13-20XX	

Figure 3.17.30-99 SCF0743 for Transcript Code 8-2, SCCF Delete

- (2) This is not an invalid condition and requires no corrective action. However, the transcript should be kept for reference if more actions will be taken on the block. The 8-2 action is taken when a SCCF module has exceeded the 150-transcript line limitation. These modules require reconstruction of the module by consolidating "like" from and to codes within the module. Reconstruction must be completed the day the module appears on the invalid transcript listing to ensure the database record is restored timely. Refer to IRM 3.17.30.10.5 for detailed instructions.

3.17.30.9.9
(01-01-2010)

Transcript Code
CR—Control Record Out
of Sequence

- (1) This code is caused by the input of a control record tape in the incorrect posting sequence.
- (2) Contact the computing center according to local procedures. The computing center will probably rerun the program that caused the out of sequence condition, then rerun the SCCF.

3.17.30.9.10
(01-01-2010)

Transcript Code
MX—Overflow Transcript

- (1) The SCCF program allows a maximum of 149 transactions on a single SCCF module. (See IRM Figure 3.17.30-100).

IMF INDIVIDUAL CONTROL FILE TRANSCRIPT						CY 20XX24	DATE 06-18-20XX
MX	BLOCK DLN	ABC IS	COUNT	AMOUNT	MODULE BALANCES		
					COUNT	AMOUNT	
00220/105/009/X	BYT		ORG	100	MAN	0	
BP 0978 44200	ADSI	0	ERR	1	REJ	1	
S A B O A 01	HC	000000	DEL	0	GOOD	98	
GYT	1 0 0		20XX105	20XX16 0100	GYT	7 6 4 N	20XX146 20XX21 0001
GYT	2 0 1		20XX107	20XX16 0100	GYT	7 4 5 N	20XX149 20XX22 0001
GYT	7 1 3	F	20XX107	20XX16 0038	4JE	1 0 0 R	20XX153 20XX22 0001
GYT	7 1 5		20XX107	20XX16 0062	GYT	6 4 2 F	20XX153 20XX22 0001
GYT	7 3 5	F	20XX119	20XX18 0034	4JE	7 0 5 R	20XX154 20XX23 0001
GYT	7 3 4	F	20XX119	20XX18 0004	GYT	7 6 4 N	20XX154 20XX23 0001
GYT	5 4 2	F	20XX125	20XX19 0002	3WN	1 0 0 R	20XX155 20XX23 0001
5XW	1 0 0 R		20XX135	20XX20 0001	GYT	7 4 5 N F	20XX156 20XX23 0001
5XX	1 0 0 R		20XX134	20XX20 0001	3WN	7 0 5 R	20XX156 20XX23 0001
5XX	7 0 3 R F		20XX135	20XX20 0001	3YU	0 0 0 R T	20XX159 20XX23 0001
5XX	7 0 5 R		20XX135	20XX20 0001	3YU	7 0 3 R F	20XX160 20XX23 0001
5XX	7 3 5 R F		20XX141	20XX21 0001	3YU	7 3 5 R F	20XX162 20XX24 0001
GYT	7 4 5 F		20XX142	20XX21 0001	GYT	7 6 4 N	20XX168 20XX24 0001

Figure 3.17.30-100 SCCF Print for Transcript Code MX, Overflow Transcript

- (2) The Transcript Code MX condition occurs when the 150th record tries to post.
- (3) Input a SCCF adjustment with code 8-2 to delete the block from the SCCF. The program will allow this record to post as the 150th.
- (4) See IRM 3.17.30.10.5 for correction procedures.

3.17.30.9.11
 (11-03-2017)
**Transcript Code NR—No
 Record on Service
 Center Control File
 (SCCF)**

- (1) This condition occurs whenever a control record, other than a record that normally establishes a block, tries to post to a DLN that is not on the SCCF. (See IRM Figure 3.17.30-101).

P/R/F SCF-07-43 IMF CONTROL FILE TRANSCRIPTS INVALID					CYCLE 20XX06 DATE 02/05/20XX	
TC	BLOCK DLN	ABC IS	COUNT	AMOUNT	COUNT	AMOUNT
NR	00221/028/534/X					
	BCR	NR 2AAA00	1 00221028534X	0001 3857 43110	000000000	0000

Figure 3.17.30-101 SCF0743 Print of Transcript Code NR

- (2) From-To Codes that normally establish a block on the SCCF is 0-0R, 0-0, 6-0, and 6-4.

- (3) Trace record trying to post to source documents for possible corrections. Prepare the necessary adjustments. (See IRM Figure 3.17.30-102).

<pre> SCFAJ ADJUSTMENT CONTROL RECORD 00221028533X BLOCK DLN 1 MASTER FILE 02 FROM TO CODE X REINPUT SOURCE CODE T CONTROL RECORD SOURCE CODE 1XX DOCUMENT COUNT XXXXXXXXXXXXXXXXX CREDIT AMOUNT XXXXXXXXXXXXXXXXX DEBIT AMOUNT AAA ABC 00 SERIAL NUMBER XXX NMF ABSTRACT NUMBER 00221028534X00 REMARKS </pre>	<pre> SCFAJ ADJUSTMENT 00221028534X BLOCK DLN 1 MASTER FILE 00 FROM TO CODE X REINPUT SOURCE CODE T CONTROL RECORD SOURCE CODE 1XX DOCUMENT COUNT XXXXXXXXXXXXXXXXX CREDIT AMOUNT XXXXXXXXXXXXXXXXX DEBIT AMOUNT AAA ABC 00 SERIAL NUMBER XXX NMF ABSTRACT NUMBER 00221028533X00 REMARKS </pre>
--	---

Figure 3.17.30-102 SCFAJ Print to Adjust for Transcript Code NR

3.17.30.9.12
(01-01-2010)

**Transcript Code BN, BQ,
BR, and BS and
NR—Block Out of
Balance (BOB)
Transcripts**

- (1) These transcripts get generated to provide immediate SCCF research for SCCF related BOB conditions. Technicians resolving blocks out of balance should be encouraged to use SCFTR for more current information.
- (2) Each BOB code N, Q, R, or S will automatically produce a SCCF transcript BN, BQ, or BS; BOB Code P will produce a SCCF transcript for a BCR with Transcript Code NR (no record on SCCF).
- (3) The BOB Control Record is not automatically invalid and will post to the SCCF if a module is available. Any other control record trying to post after the BOB Control Record (on the same day) will be invalid.
- (4) No corrective action is required for the transcript unless invalid records is present.

- (5) Route all BN, BQ, BR, and BS transcripts for association with the BOB register.
- (6) Following resolution of BCRs, provide audit trail on SCCF with SCFAJ postings to show cross-reference DLNs in **Remarks**.
 - a. Post From–To Code 1–0 with the ABC of the block erroneously input to the DLN under which this BCR posted to turn off the BOB indicator **unless** there is a valid unresolved BCR for this block. In Remarks show the correct DLN as a cross reference.
 - b. If there is a valid unresolved BCR posted to the block, use From–To Code 9–9 rather than 1–0 (leaving BOB indicator on for the valid BCR) with the correct DLN in the Remarks section on the SCFAJ screen or correct column of the Form 4028.
 - c. Post From–To Code 0–1 with the ABC to the correct DLN, showing in remarks the DLN to which the BCR is initially input as a cross reference.
 - d. Whenever it is inappropriate to turn on or turn off the BOB indicator (From–To Code 0–1 or 1–0), use SCFAJ with From–To Code 9–9 to show the cross-reference DLNs for both old and new DLNs in the Remarks field.
- (7) The audit trail may be further enhanced by posting the corresponding money amounts whenever available for verification.

3.17.30.10
(01-01-2010)
**Service Center Control
File (SCCF) Posting
Controls**

- (1) The SCCF posting controls outlines the balancing routine with associated reports.

3.17.30.10.1
(01-01-2010)
**Tape Control Record
List**

- (1) The Tape Control Record List is a list of all blocks of data in DLN Sequence in which the blocks or part of blocks which went to “good tape”, “error tape”, or rejected from normal processing. (See IRM Figure 3.17.30-103).

P/R/F SCF-11-51		IMF TAPE CONTROL RECORD LIST										07/30/20XX	PAGE
ABC	DLN	BAT NUM	R C	F C	T I	ABS NUM	TRANS TAPE AMOUNT	REC CT	DOC CT	TRANS SEQ	DOC CT	F C	REJECT TAPE AMOUNT
JJV	00217/184/235/X	5667	4	0			12,216.34-	8	8	120X			
SSC	00217/198/258/X	5733	0	0			1,174.86-	2	2	120X			
RK4	00217/204/235/X	5724	3	3			100.00-	2	2				
SNJ	00217/204/240/X	186	3	0			1,874.44-	2	2			3	100.00-
SQP	00217/204/247/X	190	3	0			24,567.30-	1	1				
SQQ	00217/204/248/X	190	3	0			198.76-	8	8			3	2,691.91-
SVB	00217/205/202/X	191	3	0			6,182.53-	6					
SVC	00217/205/203/X	191	3	0			331.71-	1					1,364.00-
SVD	00217/205/204/X	191										3	48.02-
SVE	00217/205/205/X	191										3	77.85-
SWA	00217/205/206/X	192	3	0			100.00-						
SWJ	00217/205/209/X	194	3	0			4,758.94-						
U2H	00217/205/215/X	199	3	0			1,903.27-						
U2L	00217/205/218/X	199	3	0			743.17-						
UQG	00217/205/222/X	5730	1	0			16,613.01-	1		11,152.82-		3	
VU6	00217/205/233/X	5733	0	0			30,237.61-			3,525.87-		7	
UV7	00217/205/234/X	5733	0	0			1,390.27-						
UV8	00217/205/235/X	5733	0	0			4,131.00-						
UV9	00217/205/236/X	5733	0	0			0.40						
UVA	00217/205/237/X	5733	0	0			0030						
VAS	00217/209/219/X	5733	0	0			000041	0		4,638.37-		5	
VAT	00217/209/220/X	5733	0	0			000042	0		22,207.73		3	
VDR	00217/209/227/X	239	1	0			00000011						
VKT	00217/209/241/X	245	1	0			00000012						
VYK	00217/211/200/X	247	0	0			1200X0000547	0		1,037.00-		2	
VYL	00217/211/201/X	247	0	0			1200X0000548						
WXD	00217/211/202/X	249	0	0			1200X0000549	0		4,382.91-		4	
WXE	00217/211/203/X	249	0	0			62 1200X0000550	0		3,136.49-		2	
WXT	00217/211/206/X	249	0	0			8 1200X0000551	0		698.07-		1	
WXU	00217/211/207/X	249	0	0			3 1200X0000552						
WXV	00217/211/208/X	249	0	11	11		1200X0000553						
WYX	00217/211/209/X	251	0	8	8		1200X0000554						
WYY	00217/211/210/X	251	9	9			1200X0000555						
WZ6	00217/211/211/X	252	7	7			1200X0000556	0		1,000.00-		1	
WZB	00217/211/212/X	253	2	2			1200X0000557	0		500.00-		1	
X2B	00217/211/213/X	254	18	18			1200X0000558						
X2C	00217/211/214/X	254	13	13			1200X9999559						
X2Y	00217/211/215/X	254	73	73			1200X9999560	0		664.33-		2	
X2Z	00217/211/216/X	254	2	2			1200X0000561						
X32	00217/211/217/X	254	4	4			1200X0000562						
X35	00217/211/218/X	254	3	3			1200X0000563	0		210.00-		2	
X37	00217/211/219/X	254	8	8			1200X0000564						
X5Q	00217/211/220/X	254	1	1			1200X0000565	0		907.46-		1	
X5U	00217/211/221/X	254	9	9			1200X9999566						
X5V	00217/211/222/X	254	6	6			1200X9999567						
X5W	00217/211/223/X	254	35	35			1200X9999568						
X5Y	00217/211/224/X	254	6	6			1200X0000569						
X63	00	254	61,908	79			5 5 1200X0000570						

Figure 3.17.30-103 SCF1151, IMF Tape Control Record List

(2) The listing shows:

- a. The part of a block that is previously placed on the Submission Processing Campus Transaction Tape for processing to the Master File.
- b. The part of each block, if any, which is placed on the Submission Processing Campus Error Tape file or ERS error file.

- c. The part of each block, if any, which is placed on the SC Reject Control File or ERS suspense file.

3.17.30.10.1.1
(01-01-2010)

Fields of Data

- (1) The fields of data printed for each block:
 - a. Alpha/Numbers Submission Processing Campus block number—three (3)-digit code assigned for Submission Processing Campus processing controls. It is used to reference data records to a block header record having block DLN, reducing card volume and transcription efforts.
 - b. Document Locator Number—twelve (12)-digit number representing the block DLN and year digit.
 - c. Pre-journalized amount—credit items will bear a minus “-” sign.
 - d. Record count—number of records being processed to Enterprise Computing Center. The count will always be as great as the number of documents but may be greater.
 - e. Document count.
 - f. Trans Tape Sequence number.
 - g. Error Tape items failing to meet mathematical verification or validity tests, such as prejournalized amounts or document count.
 - h. Reject items. as above, such as pre-journalized amounts or document count.
 - i. Only the From Code (FC) is shown on the listing. The “To” Code is 5 for trans tape items, 3 for errors, and 4 for rejects.
 - j. Batch number of Form 9382 which is controlling the blocks.

3.17.30.10.1.2
(01-01-2010)

Summary by Master File

- (1) The summary at the end of each Master File provides a count of documents and blocks by from code and source for each type of record.
 - a. Error block proof records get counted as coming from raw or from BOBs.
 - b. Reject records can come from raw, BOBs, GMF errors, or ERS errors.
 - c. Good records come from raw, BOBs, GMF errors or rejects, or ERS Errors or rejects.
 - d. The primary purpose of these summary counts is to simplify balancing of error and reject counts on the SCCF to the counts on the error and reject systems. See IRM 3.17.30.10.4.
 - e. The summary also provides count and amount totals for balancing to the TEP.

3.17.30.10.1.3
(01-01-2010)

Other Records

- (1) Along with the Block Proof Records listing come the following:
 - a. Revenue Receipts Control Sheet (RRCS)—a breakout by tax classes of all amounts converted to tape to be transmitted to ECC. (See IRM Figure 3.17.30-104).

P-R-F SCF-13-40		KANSAS CITY SC IMF REVENUE RECEIPTS CONTROL SHEET				DATE 07/30/20XX	
		CYCLE 20XX31		DAILY			
		FROM 20XX274 TO 20XX212					
		CURRENT		FUTURE		OTHER PREJOURNALIZED	
	DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT	
TC 2	192,377.50	578,436.12			92,382.36	9,392.49	
TOTAL	192,377.50	578,436.12			92,382.36	9,392.49	
TOTAL RECORDS	01518				GRAND TOTAL DEBITS	284,759.86	
DLN DATES	LOW 20XX292	HIGH 20XX212			GRAND TOTAL CREDITS	587,828.61	

Figure 3.17.30-104 SCF1340, IMF Revenue Receipts Control Sheet

- b. SCF0142, Block Sequence List (BSL)—A listing of DLNs for all blocks converted to good tape in the sequence in which they appear on good transaction tape. This listing is to be used for deletions due to tape “read fail” and other error conditions. The BSL may also be used to identify discrepancies between the TEP and SCF1152, Good Block Proof Records list. (See IRM Figure 3.17.30-105).

P/R/F SCF-01-42		BLOCK SEQUENCE LIST						
TAPE SEQ NUM	DUP	BLOCK DLN'S						
5000442		00207211153	00212211100	00217211900	00220211000	00222211600	00254211100	00277211150
5000492		00207211000	00212211100	00217211000	00220211150	00222211100	00254211000	00277211000
5000462		00210211000	00212211100	00217211900	00220211000	00222211001	00254211000	00277211100
5000472		00210211500	00212211510	00217211930	00220211000	00222211500	00254211600	00277211601
5000482		00210211003	00212211004	00217211005	00220211006	00222211007	00254211000	00277211002
5000492		00210211743	00212211744	00217211745	00220211746	00222211747	00254211740	00277211749
5000502		00210211002	00212211003	00217211004	00220211005	00222211006	00254211007	00277211000
5000512		00210211950	00212211951	00217211952	00220211000	00222211001	00254211002	00277211003
5000522		00210211002	00212211008	00217211009	00220211010	00222211011	00254211010	00277211020
5000532		00210211002	00277211003	00217211004	00220211005	00222211006	00254211007	00277211000
5000542		00210211002	00212211003	00217211005	00220211005	00222211086	00254211007	00277211000
5000552		00210211012	00212211013	00217211014	00220211015	00222211016	00254211017	00277211010
5000562		00210211022	00212211023	00217211024	00220211025	00222211024	00254211027	00277211020
5000572		00210211001	00218211000	00217211001	00220206001	00222211005	00254211006	00277211000
5000582		00210211001	00212211000	00217211001	00220211002	00222211009	00254211007	00277211000
5000592		00210206002	00218211000	00217211001	00220211002	00222211009	00254211008	00277211841
5000602		00210211000	00218211001	00217211002	00220211003	00222211009	00254211000	00277211841
5000612		00210211002	00218211009	00217211000	00220211001	00222211000	00254211001	00277211001
5000622		00210211009	00277211008	00217211841	00220211030	00222211002	00254211010	00277211001
5000432		00211211004	00212211009	00217211008	00220211041	00222211030	00254211002	00277211003
5000642		00211206901	00218211001	00217206081	00220211001	00222211032	00254297001	00277211000
5000652		00211211004	00212211003	00217211009	00220211008	00222211041	00254211030	00277211000
5000662		00211211000	00212211000	00217211900	00220211750	00222211000	00254211000	00277211001
TOTAL DOCUMENT COUNT		110,046						

Figure 3.17.30-105 SCF0142, Block Sequence List

- c. Control Date Recap, Good Block Proof Records—A summary by DLN Control Date of all documents and amounts converted to good tape and listed on the corresponding Block Proof Record list. (See IRM Figure 3.17.30-106).

P/R/F SCF-11-52		IMF CONTROL DATE RECAP - GOOD BLOCK PROOF RECORDS				DATE 09/13/20XX	PAGE 1	
CTRL DATE	DOC COUNT	DEBITS	PREJOURNALIZED AMOUNTS		OTHER PJ AMOUNTS		TOTAL PJ AMOUNTS	
			DEPOSIT CREDITS	NON-DEPOSIT CREDITS	DEBITS	CREDITS	DEBITS	CREDITS
211	2297	31,647.79		9,989,798.74			31,647.79	9,989,798.74
218	3199			2,378,888.26				2,378,888.26
225	4601					66,486.11		66,486.11
232	272			284,832.92				284,832.92
235	40			99,633.23				99,633.23
241	33			73,997.32				73,997.32
248	70			28,994.39				28,994.39
256	73			18,895.22	267,966.11		267,966.11	18,895.22
20XX199	20XX247							
XXX	0							
TOTALS:								
	10585	31,647.79			267,966.11		299,613.90	
				12,875,040.08		66,486.11		12,941,526.19

Figure 3.17.30-106 SCF1152, IMF Control Date Recap-Good Block Proof Records

3.17.30.10.1.4
(01-01-2010)

Tape Control Record

(1) Process the Tape Control Record List as follows:

- a. Summarize the totals in the “good tape” column of the Block Proof Record list and compare to the sum of the Good Block Proof Control Date Recap.
- b. Summarize the “Current”, “Future”, and “Other Pre-journalized” Debits and Credits on the Revenue Receipts Control Sheet and balance the totals of the released good tape totals on the Tape Control Record List. Balance the total of the CRL—Good Block Proof Record Recaps to the RRCS and the totals of the CRL—Good Block Proof Records. (See IRM Figure 3.17.30-107).

P-R-F SCF-13-40				KANSAS CITY SC IMF REVENUE RECEIPTS				DATE 07/23/20XX			
				CYCLE 20XX30 DAILY							
				FROM 20XX274 TO 20XX212							
CURRENT				OTHER PREJOURNALIZED							
	DEBIT	CREDIT	DEBIT	DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT
TC 2	3,674,597.20	9,297,571.91		1,304,160.76	149,265.16						
TOTAL	3,674,597.20	9,297,571.91		1,304,160.76	149,265.16						
TOTAL RECORDS	03389			GRAND TOTAL DEBITS	4,978,757.96						
DLN DATES	LOW 20XX138	HIGH 20XX207		GRAND TOTAL CREDITS	9,446,837.07						

P/R/F SCF-11-51												IMF TAPE CONTROL RECORD LIST												DATE 07/23/20XX					
PAGE																													
ER	BAT	R	F	T	ABS	TRANS	TAPE	REC	DOC	TRANS	TAPE	F	ERROR	TAPE	DOC	F													
REJECT	TAPE																												
CD	ABC	DLN	NUM	C	C	I	NUM	AMOUNT	CT	CT	SEQ	NUM	C	AMOUNT	CT	C													
AMOUNT																													
SUMMARY TOTALS:																													
RECORD AND DOCUMENT COUNTS																													
TOTAL DEBITS																		644,371.33											
TOTAL CREDITS																		4,523,023.86											
TOTAL ERROR-CODED																		0											
TOTAL ERROR-CODED DEBITS																													

P/R/F SCF-11-52												IMF CONTROL DATE RECAP					
CTRL	DOC											PREJOURNALIZED AMOUNTS					
DATE	COUNT											DEPOSIT	NON-DEPO				
												CREDITS	CRED				
TOTALS:																	
73074																	

TOTAL PJ AMOUNTS					
DEBITS			CREDITS		
644,371.33			4,523,023.86		

P/R/F SCF-11-51												IDRS IMF TAPE CONTROL RECORD LIST												DATE 07/23/20XX						PAGE	
ER	BAT	R	F	T	ABS	TRANS	TAPE	REC	DOC	TRANS	TAPE	F	ERROR	TAPE	DOC	F	REJECT	TAPE													
CD	ABC	DLN	NUM	C	C	I	NUM	AMOUNT	CT	CT	SEQ	NUM	C	AMOUNT	CT	C	AMOUNT														
SUMMARY TOTALS:																															
RECORD AND DOCUMENT COUNTS																															
TOTAL DEBITS																		4,334,386.63													
TOTAL CREDITS																		4,923,813.21													
TOTAL ERROR-CODED																		0													
TOTAL ERROR-CODED DEBITS																															
TOTAL ERROR-CODED CREDIT																															

P/R/F SCF-11-52												IDRS IMF CONTROL DATE RECAP					
CTRL	DOC											PREJOURNALIZED AMOUNTS					
DATE	COUNT											DEPOSIT	NON-DEPO				
												CREDITS	CRED				
TOTALS:																	
20178												3,662,899.35					

TOTAL PJ AMOUNTS					
DEBITS			CREDITS		
4,010,797.97			4,921,496.21		
75,509.29					
248,079.37			2,317.00		
			4,334,386.63		

Figure 3.17.30-107 SCF1340, SCF1151, and SCF1152 Tape Control Record Balancing

- c. When notified of a block or blocks to be deleted, adjust the totals on the Tape Control Record List, Good Block Proof Record Date Recap, Block Sequence List, and daily RRCS.
- d. When the Tape CRL is balanced and the SCFDL file worked, notify the Enterprise Computing Center so that the TEP (SCF15 and GMF15) can be run.
- e. See IRM 3.17.30.11 for Delete Operations and IRM 3.17.30.12 for ECC Tape Releases.

- f. Keep a control on the documents deleted and when put back into the system. Deleted documents should be put back into the system within two weeks.

3.17.30.10.2
(01-01-2010)
**Revenue Receipts
Control Sheet**

- (1) A daily RRCS is received with the Tape CRL. The summaries get broken into tax class on BMF and into tax class 2 and 4 for IMF.
 - a. "Current" includes those Revenue Receipt items which have a DLN date which falls within the current report period.
 - b. "Future" includes those Revenue Receipts items which have a DLN date which is later than the current report period.
 - c. "Other" includes those Revenue Receipts items which have a DLN date which is earlier than the beginning of the report period. It also includes pre-journalized amounts which is not Revenue Receipts or adjustments affecting deposits. The non-revenue receipt document codes are 45, 48, 51, 58 and 74.

3.17.30.10.2.1
(01-01-2010)
**Manual Adjustments on
the Daily Revenue
Receipts Control Sheet
(RRCS)**

- (1) When money is deleted from the Tape CRL by a Submission Processing Campus deletion, manually adjust all totals affected by the delete. Hold a copy of the daily RRCS to balance to the weekly.
 - a. Weekly, at the end of the cycle, request the Enterprise Computing Center to run a weekly RRCS. The SCF83 file is modified to include a "W" in the Revenue Receipts Frequency Indicator when the weekly RRCS is run. This file is updated by the Enterprise Computing Center upon request.
 - b. The weekly RRCS is a summation of all Revenue Receipts transferred to ECC on the transaction tapes. (See IRM Figure 3.17.30-108).

P-R-F SCF-13-40		KANSAS CITY SC IMF REVENUE RECEIPTS CONTROL SHEET				DATE 06/14/20XX	
		CYCLE 20XX25		WEEKLY			
		FROM 20XX274 TO 20XX181					
		CURRENT		FUTURE		OTHER PREJOURNALIZED	
		DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT
TC 2		26,583,525.52	641,184,248.63			5,889,346.64	659,156.67
TOTAL		26,583,525.52	641,184,248.63			5,889,346.64	659,156.67
TOTAL RECORDS	21678					GRAND TOTAL DEBITS	32,472,872.16
DLN DATES	LOW 20XX046 HIGH 20XX161					GRAND TOTAL CREDITS	641,843,405.30

Figure 3.17.30-108 SCF1340, IMF Revenue Receipts Control Sheet-Weekly

3.17.30.10.2.2
(01-01-2010)
**Weekly Revenue
Receipts Control Sheet
(RRCS) and Tape Edit
Processor (TEP)**

- (1) The weekly RRCS may be produced as soon as the final TEP is run and the cycle closed, or it may be run with the following day's cycle.
 - a. If no deletes of revenue receipt items are processed to the final daily TEP, the weekly SCF13 can be run on the same day with no special procedures. Just be sure that the "W" is entered in the Revenue Receipts Frequency Indicator on the SCF83 date file.

- b. If revenue receipt deletes processed to the final TEP, the weekly SCF13 can only be run on the same day if a dummy SCF01 run has processed the GMF15 CYNN file.
- c. The weekly SCF13 can be run with the following night's batch processing if the nightly SCF01 includes a T setting of 100. This setting will allow the weekly RRCS for one week plus the daily RRCS for the first day of the following week to be produced from the same SCF13 run.

3.17.30.10.2.3
(01-01-2010)
Weekly Revenue Receipts Control Sheet (RRCS) Balancing

- (1) When the weekly RRCS is received, balance to the sum of the daily Grand Total debit and credit figures. If an imbalance exists and the daily figures is correct, contact the Enterprise Computing Center for a possible rerun.
 - a. Compare the weekly delete RRCS (labeled as daily) with the sum of deletes for each day. (See IRM Figure 3.17.30-109).

P-R-F SCF-13-40		KANSAS CITY SC IMF REVENUE RECEIPTS CONTROL SHEET				DATE 07/12/20XX	
		CYCLE 20XX25		DAILY			
		FROM 20XX274 TO 20XX212					
		CURRENT		FUTURE		OTHER PREJOURNALIZED	
	DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT	
TC 2	2,049,118.43	33,967,323.84			619,348.59	4,774,409.55	
TOTAL	2,049,118.43	33,967,323.84			619,348.59	4,774,409.55	
TOTAL RECORDS	01529				GRAND TOTAL DEBITS	2,668,467.02	
DLN DATES	LOW 20XX084	HIGH 20XX212			GRAND TOTAL CREDITS	38,741,733.39	

Figure 3.17.30-109 SCF1340, IMF Revenue Receipts Control Sheet-Daily

- b. Attach a copy of each RRCS to the Tape CRL for that cycle.
- c. After the adding machine tape of the daily RRCS balances with the weekly RRCS, associate the original with the tape release for shipment to ECC.

3.17.30.10.3
(01-01-2010)
Control File Summary

- (1) The Control File Summary, SCF0742, is printed for each Master File with a total summary of all Master Files.
- (2) The summary provides various information relative to the modules on the current SCCF Database.

3.17.30.10.3.1
(01-01-2011)
Block, Document, Counts and Net Amount

- (1) The summary provides total in-process block count, document count, and net amount.
 - a. Manual, Error, and Reject counts and amounts making up the total in-process is listed individually.
 - b. The pre-journalized and non-pre-journalized components of the in-process get listed separately by block count, document count, and pre-journalized amount.

- (2) The summary provides the block counts for Active, Inactive, and Shelved blocks.
 - a. Active blocks are those with an in-process balance.
 - b. Inactive blocks are those with no in-process balance and is subject to removal to the historic file.
 - c. Shelved blocks are those which is not currently being processed. These are IMF return document codes 06, 08, 10, 12, 22, 26 and 27 with full paid blocking series with no activity other than From-To Codes 7-0, 8-0, and 9-9 following the From-To Code 0-0 for the MCR. Shelved blocks are automatically unshelved on July 1 of each year.
 - (3) The summary provides information when other transcripts get processed (Aged, Historic, Special) with respective block counts.
 - (4) The summary provides an automated balancing worksheet of the current input to the SCCF account to facilitate timeliness of TEP request. Document counts and money amounts from valid records is analyzed for the net impact on the in-process totals. The system performs the selected processes to provide a current in-process total worksheet.
- 3.17.30.10.3.2
(01-01-2010)
Total Process Count
- (1) Based on the previous days total in-process count and net amount, the system will consider all valid control records from the current days SCF reports.
 - a. Each component of the SCF11 series will be identified with its net impact on the in-process count and amount.
 - b. In-process counts/amounts deleted during the posting run (from-to code 8-2) will be identified and considered in the worksheet balance section process.
 - c. Neither the generated deletes nor the restorations (From-To Codes 0-2 and 2-0) for SCRIPS returns is counted in the **WORKSHEET** section of the Control File Summary.
- 3.17.30.10.3.3
(01-01-2010)
Invalid Transcript
- (1) Invalid transcripts from SCF0743 are identified and listed by record type and by impact/non-impact on the in-process count and amount.
 - a. Invalid transcripts with in-process impact (such as 0-0, 0-5, etc.) get reversed in the worksheet balancing process, since they're listed on SCF11 reports but inconsistent for posting to SCCF.
 - b. Invalid transcripts with no impact on in-process balancing (such as from-to codes 0-3, 3-4, etc.) is listed as "Non-Add."
 - c. All invalid transcripts get resolved per IRM 3.17.30.8.
- 3.17.30.10.3.4
(01-01-2010)
In-Process Worksheet
- (1) The Worksheet In-Process Total (count and amount) represents the results of posting to SCCF all valid control records on the current days SCCF reports. (See IRM Figure 3.17.30-110).

P/R/F	SCF-07-42	TOTAL	CONTROL FILE SUMMARY		CYCLE 20XX22	DATE 05/29/20XX	PAGE	6
		CONTROL FILE BALANCES	BLOCKS	COUNT	AMOUNT			
		MANUAL		482,444	295,337,498.98-			
		ERROR		18,496	8,731,566.50-			
		REJECT		3,073	1,068,787.61-			
		IN PROCESS TOTAL		504,013	305,137,853.09-			
		NON-PREJOURNALIZED	15,127	492,635				
		PREJOURNALIZED	1,936	11,378	305,137,853.09-			
		ACTIVE	17,063					
		INACTIVE	0					
		SHELVED	0	0	.00+			
		OTHER TRANSCRIPTS						
		AGED	0	0	.00+			
		HISTORIC	17,994					
		SPECIAL	0	0	.00+			
		WORKSHEET SECTION PRIOR TOTAL		546,796+	336,490,116.37-			
		CONTROL RECORD LISTING						
		11-41 (ADJ)		220+	543.00-			
		11-42 (MCR)		17,402+	18,755,525.26+			
		11-46 (RNUM)		224-	4,678.85-			
		11-48 (NEWDLN)		209+	1,795.28+			
		11-49 (NULL)		0+	0.00+			
		11-51 (TAPECRL)		59,992-	12,599,623.29+			
		DELETED (8-2)		0-	0.00+			
		TOTAL		42,385-	31,351,721.98+			
		INVALID TRANSCRIPTS					NON ADD AMOUNTS	
		GBP DELETE RECORDS 1		43+	0.00+		0.00+	
		BCR		0+	0.00+		0.00+	
		ADJ		0+	0.00+		0.00+	
		BPR		0+	0.00+		0.00+	
		E/R		6+	0.00+		0.00+	
		MCR		1-	541.30+			
		TOTAL		48+	541.30+		0.00+	
		WORKSHEET IN PROCESS TOTAL		504,453+	305,137,853.09-			
		CONTROL RECORD LISTING (ERROR CODES)						
		11-41	0	0	.00+		0.00+	
		11-42	1	1	10,794.74+			
		11-46	0	0	0.00+		0.00+	
		11-49	0	0	0.00+			
		11-51	0	0	0.00+		0.00+	
		TOTAL	1	1	10,794.74+		0.00+	

Figure 3.17.30-110 SCF0742, Total Control File Summary

- a. Compare this worksheet total to the actual In-Process Total count and amount on line 4 of SCF0742.
- b. Any difference should be identified and correctly reconciled.
- c. The error coded control records from the CRL components of SCF11 is itemized separately with block counts, document counts, and net amounts.
- d. These control records are considered to be pending and require individual analyses and proper manual adjustments to SCCF.
- e. Error coded good block proof records on SCF1151, Tape CRL, require priority analysis since, if deletion is necessary, the DLN must be added to the daily delete file with SCFDLA prior to running GMF.

3.17.30.10.3.5
(01-01-2010)
**In-Process and
Worksheet Total**

(1) To facilitate the timeliness of the TEP request, compare the Control File Balance, **In-Process Total** (line 4), to the **Worksheet In-Process Total** (line just above the CRL error code part), adjusted by any error coded counts and amounts except the Non-Add Amounts. When the lines are equal, SCCF updated by all valid control records represented by each CRL component as shown in the Worksheet Section; the preliminary daily SCCF balancing is systematically calculated.

- a. Balance the actual in-process total amount to General Ledger SC Suspense Accounts (RRACS) 4120, 4220, or 4420 by consideration of

pending and/or outstanding adjustments. See IRM 3.17.30.15.2.

- b. Balance the Error and Reject counts to the error and reject work inventories. See IRM 3.17.30.10.4.

3.17.30.10.4
(01-01-2010)
**Error and Reject
Balancing**

- (1) Raw and Correction GMF and ERS run controls should be balanced to the error and reject counts on the TCRL and the SCCF to ensure that GMF and ERS tapes input properly.
- (2) The Raw Run Control Report (GMF0740), Correction Run Control Report (GMF0840), Error Resolution Inventory Control Report (ERS1747), F1040 Doc Perfection Run Control Report (GMF3740), and the Unpostable Controls (GUF5340) should provide the necessary tools for this balancing. Campuses may also refer to BAL0240 for a quick count balance of inventories.

Note: For Campuses that process electronic returns another report, GMF2740, Run Control Report, must balance new records and inventories.

3.17.30.10.4.1
(01-01-2010)
**Daily Balancing of New
Error Records**

- (1) Daily balancing of new error records.
 - a. Add the Error Count for all Tape CRLs (SCF1151). The total should equal the sum of "Raw Documents to GMF Error Status" and "Raw Documents to ERS File" on the Raw Run Control Report (GMF0740, page 5), less the "GUF records to ERS" (GMF0740, page 4, plus "MeF Documents to Error Status, AWF" (GMF2740, page 3), less "GUF Records to ERS" (GMF3740, page 4), plus "Raw Docs to Error Status" (GMF3740, page 2). (See IRM Figure 3.17.30-111).

SCF-11-51	IMF TAPE CONTROL RECORD LIST	DATE 07/16/20XX
	BLOCKS	DOCUMENTS
ERROR BLOCK PROOF RECORDS		
FROM RAW (0-3)	182	628
FROM BOBS (1-3)	4	28
TOTAL	186	656
REJECT BLOCK PROOF RECORDS		
FROM RAW (0-4)	14	36
FROM BOBS (1-4)	0	0
FROM GMF ERRORS (3-4)	15	25
FROM ERS ERRORS (3-4, CODE F)	39	53
TOTAL	68	114
GOOD BLOCK PROOF RECORDS		
FROM RAW (0-5)	550	13839
FROM BOBS (1-5)	11	75
FROM GMF ERRORS (3-5)	49	145
FROM GMF REJECTS (4-5)	91	731
FROM ERS ERRORS (3-5, CODE F)	225	1212
FROM ERS REJECTS (4-5, CODE F)	87	87
TOTAL	1013	16089

Figure 3.17.30-111 SCF1151, IMF Tape Control Record List

3.17.30.10.4.2
(01-01-2010)

New Reject Records

- (1) Daily balancing of new reject records.
 - a. Add the Reject Block Proof Record document counts for all Master Files “from Raw” and “from BOB”, from the summaries of (SCF1151). The total should equal the “Raw Documents to Reject Status”, less “Unpostable Documents to Reject Status” (both on GMF0740, page 5), plus “Raw Documents to Reject Status” (GMF3740, page 2).
 - b. Add the Reject Block Proof Record document counts for all files “from GMF errors” on the SCF1151. The total should equal the count of Error Documents to Reject Status on page 9 of the GMF0840.
 - c. Add the Reject Block Proof Record document counts for all files “from ERS errors” on SCF1151. The total should equal the sum of the “Returns Analysis Records Added” to the Workable and Unworkable Suspense Inventories and the “Records Suspended” and “Duplicate Block Records moved to Suspense” from the Error Inventory, all shown on the Error Resolution Inventory Control Report, ERS1747. (See IRM Figure 3.17.30-112).

ERROR RESOLUTION INVENTORY CONTROL REPORT		DATE 20XX-07-16	P:R:F ERS-17-47
SELECTION INVENTORY		WORKABLE SUSPENSE INVENTORY	
BEGINNING INVENTORY	0	BEGINNING INVENTORY	12,546
TOTAL RECORDS ADDED FROM GMF	1,841	ERROR INVENTORY RECORDS	21
WORKABLE SUSPENSE SELECTED	0	RETURNS ANALYSIS RECORDS ADDED	0
UNWORKABLE SUSPENSE SELECTED	1	GUF RECORDS ADDED	0
ERROR RECORDS SELECTED	1,840	UNWORKABLE SUSPENSE RECORDS ADDED	805
		DUPLICATE BLOCK ERROR RECORDS ADDED	0
ENDING INVENTORY	0	RECORDS CORRECTED	1,397
		RECORDS SUSPENDED	46
		RECORDS REJECTED	194
		DUPLICATE RECORDS DROPPED	0
		ENDING INVENTORY	11,735
		QUALITY ASSURANCE HOLD	0
ERROR INVENTORY		UNWORKABLE SUSPENSE INVENTORY	
BEGINNING INVENTORY	4,453	BEGINNING INVENTORY	16,216
ERROR RECORDS SELECTED	1,840	ERROR RECORDS ADDED	88
RECORDS CORRECTED	1,924	RETURNS ANALYSIS RECORDS ADDED	1
RECORDS SUSPENDED	109	WORKABLE SUSPENSE RECORDS ADDED	46
RECORDS REJECTED	0	WORKABLE SUSPENSE RECORDS REMOVED	805
DUPLICATE RECORDS DROPPED	0	DUPLICATE RECORDS REMOVED	0
DUPLICATE BLOCK RECORDS MOVED TO SUSPENSE	0	ENDING INVENTORY	15,546
ENDING INVENTORY	4,260		
QUALITY ASSURANCE HOLD	205		

Figure 3.17.30-112 ERS1747, Error Resolution Inventory Control Report

3.17.30.10.4.3
(01-01-2010)
Unpostables

- (1) Add the "Reject" counts from the GUF5340, Unpostable Control Reports, for all Master Files. This total should equal the "GUF Records Input from mainline Data File" (GMF0740, page 4, plus the "GUF Records to ERS" (GMF3740, page 4) totals. The GMF0740 and the GMF3740 may be dated one day later than the GUF Unpostable Control.
 - a. If the GMF07 and the GMF37 count is less than the GUF5340 count, check GMF0640, page 5, Mainline Block Run Control Report, for a dropped record or a "problem" alert.

- b. The SCCF and the Block Proof Summary will be updated by the GUF tape, but the GUF records dropped in GMF06 will not update the Reject/ERS inventories and will be a pending adjustment for balancing reject inventories for both SCCF and PCD.
 - c. Resolution of the pending adjustment should include Command Code SCFAJ From–To Code 4–0 to move the record from reject status on SCCF to manual status. **Be sure to use Control Record Source Code R** on the SCCF adjustment so that the reject inventory on the Block Proof Summary will be corrected.
 - d. Coordinate resolution of the nullified unpostable case with the GUF or Reject/ERS function.
- (2) Verify that the “GUF Records to ERS” (GMF0740, page 4), plus “GUF Records to ERS” (GMF3740, page 4), is equal to the ERS1747, Workable Suspense Inventory, “GUF Records Added.”
 - (3) Add the “Raw Documents to ERS File” (GMF0740, page 5), the “MeF Documents to ERS File, AWF” (GMF2740, page 5), and the “Raw Documents to ERS File” (GMF3740, page 5), then compared to the “Total Records Added from GMF” on the ERS1747. Normally, the ERS1747 will be dated one day later than the GMF report.
 - (4) All these counts should balance exactly. If any do not balance, look for invalid control records that may not have been included in the CRL counts. If imbalances cannot be corrected from available listings, contact a CSA.
 - (5) Contact a CSA if GUF records get dropped in GMF06 and not passed to GMF07 or GMF37. Depending on the volume of dropped records, the CSA may determine that a re-run would be correct. If not, these records must be identified by a filecracker of the GUF tape.
 - (6) If a discrepancy exists at this point, compare the “Program Total” count on ERS1740, Error Resolution New Suspense List, to the Error count for all TCRLs, SCF1151. This may help clarify the source of the difference.
 - (7) GMF1141, Reject Reinput Transmittal, and ERS1940, Error Resolution Duplicate Document DLN Report by Inventory Source, may be useful for comparison purposes, in some instances, to resolve count differences.

3.17.30.10.4.4
(01-01-2010)

**Balancing Error and
Reject Records**

- (1) Daily balancing of corrected error and reject records.
- (2) Add the document counts for Good Block Proof Records from each GMF and ERS status in the summaries from SCF1151.
 - a. The total “from GMF errors” should equal the “Error Documents to Good status” on page 8 of GMF0840.
 - b. The total “from GMF rejects” should equal the “Reject Documents to Good Status” from page 9 of GMF0840.
 - c. The total “from ERS errors” should equal the “Error Inventory Records Corrected” from ERS1747.
 - d. The total “from ERS rejects” should equal the “Workable Suspense Inventory Records Corrected” from ERS1747.
- (3) Any imbalance that cannot be explained by other available listings should be reported, via IRworks, to ECC.

3.17.30.10.4.5
(01-01-2010)
Balancing Error and Reject Inventories

- (1) Daily balancing of error and reject inventories
 - a. Each day, balance the error and reject counts on the SCCF to the Raw Run Control Report (GMF0740), the Correction Run Control Report (GMF0840), the Electronic Run Control Report (GMF2740), the F1040 Doc Perfection Run Control Report (GMF3740), and the Error Resolution Inventory Control Report (ERS1747).

3.17.30.10.4.6
(01-01-2010)
Balancing Service Center Control File (SCCF) Errors

- (1) Balancing SCCF error count to the error work inventory
 - a. Add the SCCF error counts from the SCF Summaries (SCF0742) for all files except NMF. The total is the unadjusted SCCF error count. (See IRM Figure 3.17.30-113).

P/R/F SCF-07-42	IMF	CONTROL FILE SUMMARY	CYCLE 20XX29	DATE 07/16/20XX
CONTROL FILE BALANCES		BLOCKS	COUNT	AMOUNT
MANUAL			53,744	73,174,840.17+
ERROR			4,279	2,365,856.73-
REJECT			12,701	4,118,309.65-
IN PROCESS TOTAL			70,724	66,690,673.79+
NON-PREJOURNALIZED	5,876		67,727	
PREJOURNALIZED	980		2,997	66,690,673.79+
ACTIVE	5,858			
INACTIVE	29,301			
SEELVED	0		0	.00+

Figure 3.17.30-113 SCF0742, IMF Control File Summary

- b. Add the “Intermediate Error File-Total Documents” (GMF0840, page 8), plus the “Raw Documents to GMF Error Status” and the “Raw Documents to ERS file” (both from GMF0740, page 5), plus the “MeF Documents to Error Status, AWF” (GMF2740, page 3), plus “Raw Documents to Error Status” (GMF3740, page 2), plus the “Error Inventory Ending Inventory” (ERS1747). Subtract the “GUF Records to ERS” (GMF0740, page 4) and the “GUF records to ERS” (GMF3740, page 4). The total is the Total Unadjusted Control count.
- c. Any “Unadjusted Difference SCCF Long/Short*” should be resolved by the method described in item 4 and 5.
- d. Add or subtract all pending SCCF adjustments related to error status (From/To Code 3). Subtract any items that have deleted from SCCF but is pending deletion from the work inventory, both ERS and SCRS.
- e. It may be necessary to use the “Unselected ERS-ERR-REC-FILE” (ERS0149) or the “Selection Inventory, Ending Inventory” (ERS1747), “Total New Suspense Records” (ERS1749), less “GUF Records Added” (ERS1747), depending on how the ERS runs is scheduled.
- f. If there is a count on the “Total New Suspense Records” (ERS1749), the “Duplicate DLN Register” (ERS1742), should be used to identify duplicate DLNs. Resolve the duplicate DLNs according to local procedures.

- 3.17.30.10.4.7
(01-01-2010)
Balancing Service Center Control File (SCCF) Rejects
- (1) Balancing SCCF reject count to reject work inventory.
- Add the SCCF reject counts from the SCCF Summaries (SCF0742) for all Master Files.
 - Add the sum of the “Intermediate Reject File—Total Documents” and the “Error Documents to Reject Status” (both from GMF0840, page 9), “Raw Documents to Reject Status” (GMF0740, page 5), the “Ending Inventory” from both the Workable and Unworkable Suspense Inventories (ERS1747), the “GUF Records to ERS” (GMF0740, page 4), the “Raw Documents to Reject Status” (GMF3740, page 2), the “GUF Records to ERS” (GMF3740, page 4), and the GUF Reject Count from GUF5340 (or GUF5149, Line 51–08, GUF Reject Doc File).
 - Any “Unadjusted Difference SCCF Long/Short*” should be resolved by the instructions described in (d) and (e) below.
 - Add or subtract all pending SCCF adjustments related to reject status (From/To Code 4). Subtract any items that deleted from SCCF but is pending deletion from the work inventory, both ERS and SCRS.
 - It may be necessary to add “GUF Records Added” (ERS1747), less “Total New Suspense Records” (ERS1749), depending on the schedule of the ERS run.
- 3.17.30.10.4.8
(01-01-2010)
Pending Actions
- (1) If pending SCCF adjustments and pending deletes from work inventories is accurately accounted for, the error and reject inventory counts should balance exactly.
- 3.17.30.10.4.9
(01-01-2010)
Pending Adjustments and Deletes
- (1) It may be expedient to keep controls on both the pending adjustments and the pending deletes, keying off from the Adjustment CRL (SCF1141) or from the Action Codes 660 (ERS0540) and from invalid BPRs (from-to code 4–0) for SCRS (SCF0743).
- Pending SCCF adjustments represent items which is included in the work inventory but is not reflected in the correct count on the SCCF Summaries (SCF0742).
 - Pending deletions from work inventory represent items which have adjusted the correct SCCF balances but have not deleted from ERS, error or reject inventories.
 - If a large imbalance is identified, report the problem immediately to the CSA as records may have dropped, omitted, or loaded twice on the files.
 - Because of differences in individual Submission Processing Campus scheduling, it will be necessary to consider cut-off times for GUF, ERS, etc., adhered to by your campus and to consider these as possible variables to the above procedures.
- 3.17.30.10.5
(01-01-2010)
Overflow Blocks on the Service Center Control File (SCCF)
- (1) The SCCF is limited to 150 control records per SCCF module.
- 3.17.30.10.5.1
(01-01-2010)
Action for amounts Greater than 150
- (1) Whenever the 150th control record tries to post in batch processing, the block is printed on the Invalid Transcript, SCF0743, with Transcript Code MX.
- Enter an 8–2 SCFAJ adjustment as the 150th control record to delete the block in the next posting run. (See IRM Figure 3.17.30-114).

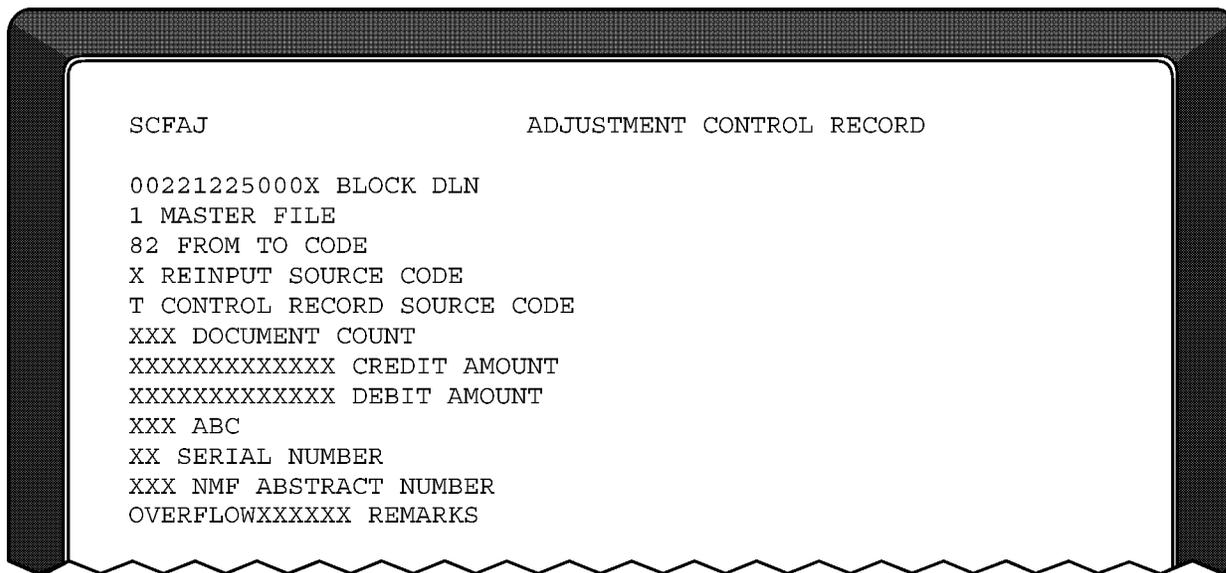


Figure 3.17.30-114 SCFAJ Adjustment Action Screen for Amounts Greater than 150

- b. The block will then be deleted from the SCCF and printed on the next Invalid Transcript with Transcript Code 82. (See IRM Figure 3.17.30-115).

P/R/F	SCF-07-43	IMF	CONTROL FILE TRANSCRIPTS INVALID MODULES				CYCLE	20XX37	DATE 09/13/20XX		
TC	BLOCK	DLN	ABC	IS	MODULE BALANCES			COUNT	AMOUNT	COUNT	AMOUNT
					ORIGINAL	ERROR	DELETE				
82	00212/231/000/X	LLX			0					0	
	E/P 0261 43210	ADSI	0		0					47	
	S D B 0 A 00 HC000000				0					0	
	LLX 1 0 0	20XX232	20XX34	0074					LLX 2 0 1	20XX233	20XX34 0074
	LLX 7 1 3	20XX234	20XX34	0054					LLX 7 1 5	20XX234	20XX34 0020
	LLX 7 3 5	20XX239	20XX35	0041					LLX 7 3 5	20XX237	20XX36 0007
	LLX 7 3 5	20XX248	20XX36	0004					LLX 7 3 5	20XX253	20XX37 0001 41
	LLX 7 6 4	20XX248	20XX36	0010					LLX 7 6 4 N	20XX248	20XX36 0008
	LLX 7 6 4 N	20XX248	20XX36	0007					LLX 7 6 4 N	20XX248	20XX36 0004
	LLX 7 6 4 N	20XX248	20XX36	0001 13					LLX 7 6 4 N	20XX248	20XX36 0001 20
	LLX 7 6 4 N	20XX255	20XX37	0001 26					LLX 7 6 4 N	20XX255	20XX37 0001 38
	LLX 7 6 4 N	20XX255	20XX37	0001 28					LLX 7 6 4 N	20XX255	20XX37 0001 27
	LLX 7 6 4 N	20XX255	20XX37	0001 07					LLX 7 6 4 N	20XX255	20XX37 0001 45
	LLX 7 6 4 N	20XX255	20XX37	0001 20					LLX 7 6 4 N	20XX255	20XX37 0001 06
	LLX 7 6 4 N	20XX255	20XX37	0001 42					LLX 7 6 4 N	20XX255	20XX37 0001 32
	LLX 7 6 4 N	20XX255	20XX37	0001 48					LLX 7 6 4 N	20XX255	20XX37 0001 29
	LLX 7 6 4 N	20XX255	20XX37	0001 40					LLX 7 6 4 N	20XX255	20XX37 0001 21
	LLX 7 6 4 N	20XX255	20XX37	0001 19					LLX 7 6 4 N	20XX255	20XX37 0001 49

Figure 3.17.30-115 SCF0743, IMF Control File Transcripts Invalid Modules

- c. If an on-line SCCF adjustment tries to post the 150th record with other than From-To Code 8-2, the control record will display as an Invalid Transcript with code MX. Any on-line adjustment with From-To Code 8-2 posts to the SCCF immediately and deletes the module from the SCCF during the next SCF05 posting run for printing on SCF0743 as invalid with Transcript Code (TC) 82.
- (2) Any module that deleted from the SCCF because of the overflow condition should be manually consolidated and reestablished on the SCCF with Command Code SCFAJ.
- a. Combine any control records with the same From Code, To Code, Posting Date, and cross-reference DLN (if any). Add the document count and money amount of these records to form single control records. If this does not sufficiently reduce the number of records, other consolidations may be necessary.
 - b. Reestablish the record on the SCCF using Command Code SCFAJ. Enter each control record, providing as much documentation as possible in the Remarks field, including cross-reference DLNs and the cycles of the original postings. (See IRM Figure 3.17.30-116).

IMF INDIVIDUAL CONTROL FILE TRANSCRIPT						CY 20XX38	DATE 09-17-20XX
TC	BLOCK DLN	ABC IS	COUNT	AMOUNT	MODULE BALANCES		
					COUNT	AMOUNT	
	00211/231/000/X		ORG				MAN
	BP	ADSI 0	ERR				REJ 47
	S I B O A HC	000000	DEL				GOOD
	0 0 0	T 20XX259	20XX38	0074			20XX34
	0 0 1	T 20XX259	20XX38	0074			20XX34
	0 1 3	T 20XX259	20XX38	0054			SCCF 8-20-20XX
	0 1 5	T 20XX259	20XX38	0020			SCCF 8-20-20XX
	0 3 5	T 20XX259	20XX38	0041			20XX34
	0 3 5	T 20XX259	20XX38	0007			20XX36
	0 3 5	T 20XX259	20XX38	0004			20XX36
	0 3 5	T 20XX259	20XX38	0001	41		20XX37
	0 6 4	T 20XX259	20XX38	0031			20XX37
	0 6 4	T 20XX259	20XX38	0016			20XX37

Figure 3.17.30-116 SCCF Print of Deleted Module Reestablishment

3.17.30.10.6
(01-01-2010)
**End of Year (EOY)
Balancing**

- (1) End of Year procedures is issued annually on the Submission Processing Website and/or by memorandum. These procedures should be followed to ensure that all purged records from GMF, ERS, and GUF get properly accounted for and controlled on the SCCF. Access to EOY Documents, Checklists, and Schedules and reference documents is identified below.
 - <https://irssource.web.irs.gov/WI/Lists/SP/All.aspx>
 - EOY Document - Mainline Volume 2 - Error Resolution System (ERS Batch) section has a list of forms that will require actions through the ERS00 conversion process.
 - GMF/SCF EOY Purge/Reformat Conversion Handout - has a complete list of forms that will require actions through either GMF00 or ERS00 conversion processing.
- (2) The EOY Conversion occurs in three phases.
 - a. Phase 1 - Final GMF/ERS/SCF in Current Processing Year
 - b. Phase 2 - Conversion/Purge Processing GMF/ERS/SCF/GUF
 - c. Phase 3 - Start-up Processing - First Mainline in New Processing Year

3.17.30.10.7
(01-01-2010)
**End of Year (EOY)
Conversion - Phase 1**

- (1) This Phase represents final GMF/ERS/SCF in the current processing year. Special emphasis should be placed on decreasing and keeping minimal inventory volumes prior to the end of the processing year.
- (2) To prepare for the EOY the following is recommended:
 - Remove ERS lag early in December
 - Encourage Input Correction to order GMF loop register on a shortened turnaround time to ensure closures
 - Emphasis should be placed on reducing on resolving SCCF aged cases in all inventories

- (3) In addition to the normal reports that is necessary for balancing the final SCCF string of the current year, other reports should also be utilized for use in balancing and verifying the conversion output. It is strongly recommended that Data Control keep these final reports and registers with their conversion reports since they're in current year format and cannot be worked by Input Correction.
- GMF0903 - GMF0944/0945/0946
 - GMF0940 Run Control
 - GMF1001 - GMF - 1041/042/1043 (IMF)
 - GMF1002 - GMF - 1041/1042/1043 (Non-IMF)
 - GMF1040 Run Control
 - GMF1101 - GMF1143/1147/1141/1148/1149
 - GMF1140 Run Control
- (4) For the **GMF Register**, all loops should be requested in the GMF1080 for the final running of GMF and again for conversion processing. See special instructions for preparing the GMF1180 in the GMF/SCF EOY Purge/Reformat Conversion Handout.
- (5) **Final ERS** will run as an abbreviated string that will include only jobs that must update suspense activities and good tape records that affect the SCCF database. The specific instructions for the mainframe processing requirements can be found in the ERS section of the EOY Mainline Document Volume.
- a. The balancing of Error and Reject inventories to SCCF will include volumes from all reports except ERS1747. ERS1747 will not be available until after conversion processing is completed.
 - b. Complete a partial balance of the Error/Reject inventories to SCCF prior to requesting final GMF15 TEP. This abbreviated string includes ERS05/ERS06/ERS08/ERS83/ERS71/ERS75/ERS77/ERS93/ERS96. For specifics concerning these runs and ERS01 and ERS03, refer to the EOY Mainline document.
- (6) For the **Final GUF**, verify that the purge indicator is previously set for all Master Files in the final running of the year for GUF5149. Review GUF5149 for unmatched records. Balance the output as normal for TEP release.
- (7) The **Final SCCF** should be balanced as normal and file/tape input verification is imperative to ensure that all transactional records, on outstanding files and/or tapes from the current processing year, is processed through GMF successfully.
- a. Verify the master control record files/tapes in GMF0440 and the good block proof record files/tapes in GMF0140.
 - b. Balance all SCCF run controls and verify inputs to SCF01.
 - c. Ensure GUF files (GUF5201 to GMF01 and GUF5104 to SCF01) get processed in the final SCF run stream.
- (8) It is imperative that Data Control Units and their respective Enterprise Computing Centers partner in identifying all outstanding tapes/files prior to final mainline.

3.17.30.10.8
(06-05-2017)
**Conversion/Purge
Processing - Phase 2**

- (1) At the end of each processing year, special GMF, ERS, and GUF programs is generated to purge and/or reformat end-of-year inventories in BOBs, ERS Errors and Rejects, GMF Errors and Rejects, and Unpostables. There is several terms associated with Conversion/Purge processing.
 - Reformat - Format change required to the sub-program to allow processing in the new year
 - No reformat - No change required to the sub-program, record remains in current format
 - Purge - Record must be removed from the inventory where it currently resides and then reinput, except IRP, it is deleted and not reinput
- (2) End-of-Year programs always run at the end of the calendar year but can also run at other times during the year, when major changes occur in certain processing programs.
- (3) The exact scheduling of end-of-year runs is determined by the Enterprise Computing Centers. Often a series of purge runs must be completed within a specific time frame, such as over a holiday weekend, requiring Accounting support outside their normal tour of duty.
- (4) The **ERS00 Conversion** program executes the necessary reformatting and purging of ERS records for compatibility with the programming updates scheduled for the upcoming year. The ERS 00 provides a list of actual records processed through conversion and the ERS0049 reports the actual volumes input and output. Listed below is the ERS Run Controls.
 - ERS0040 - ERS Conversion Record List
 - ERS0049 - ERS Conversion Run Control
 - ERS0149 - ERS Run Control Report
 - ERS0649 - ERS Transaction File
 - ERS0749 - ERS Unworkable File Run Control
 - ERS1349 - ERS Workable File Run Control
- (5) Identified below are the **ERS conversion verifications/validation requirements**:
 - a. ERS0040 - verify that any program records that scheduled for the purge have the "P" in the purge indicator column of the ERS0040.
 - b. Purged items - Verify status on SCCF database once the SCCF Purge runs is completed, locate the documents and reinput.
- (6) ERS0049, Input Controls Validation as part of the ERS conversion is listed below:

Note: The BAL6840 performs the balancing and validation routine. It is not necessary to repeat this routine manually. However, each Campus Data Control Unit must review the BAL6840 to verify that it ran to completion and there is not an Out of Balance conditions identified on the report.

- a. ERS0049 total count for ERR-REC-UNWK-OLD-FILE (IN) **plus (+)** ERR-REC-WORK-OLD-FILE (IN) **equals (=)** the total count listed on the last running of ERS1349 under ERS-CTRL-REC-WORK-FILE WORKABLE CONTROL RECORDS **minus (-)** the total count on the last running of ERS0649 under the Output Controls and listed as ERS-TRANS-FILE TRANSACTION RECORDS.

- b. ERS0049 total count for ERS-UNWK-FILE (IN) **equals (=)** the total count for ERS-UNWK-FILE UNWORKABLE SUSPENSE RECORDS on the last running of ERS0749.
 - c. Verify the ERS0049 input control totals match the output control totals (minus purged items if applicable).
- (7) Following verification/validation of the ERS00 by Data Control, the computing center will complete the remaining ERS jobs under the new year's programs, including the database runs and ERS17. Output totals from the ERS1747 run control will be used to complete the ERROR/Reject balance that previously started when the final GMF/ERS/SCF generated. This ERS Error and Reject inventory balance must be completed to verify that the ERS conversion was successful and that all databases is accurate.
- (8) For balancing discrepancies between Error/Reject Inventories and SCCF, the following information may help with the reconciliation:
 - a. Identify the forms categorized as reformat, no reformat, and purge within the inventories that require conversion processing (ERS error and reject inventories). Refer to the EOY Document Mainline Volume 2 - Error Resolution System (ERS Batch) section which has a list of forms that will require actions through the ERS00 conversion process.
 - b. There will be variances in counts if records previously purged for reinput because the updates (from and to codes 3-0) have not processed to SCCF. The ERS1701 from the ERS conversion processing will be input to SCF01 during the SCCF Purge processing. This input file will update the inventories in the database and will account for the activities on the SCF1141 Adjustment List.
 - c. There may be variances in the counts associated with suspense activities (items moving to suspense). This variance will occur when ERS items have specific reject condition codes that automatically move the documents through Error to Rejects.
- (9) The **GMF00 CONVERSION** program executes the necessary reformatting and purging of GMF records (GMF10 errors, GMF11 rejects, GMF09 BOBs) for compatibility with the programming updates scheduled for the upcoming year. GMF0040 reports the volume processed through conversion and lists the activity volume (reformat, no reformat, purge). Identified below is the GMF Run Controls:
 - GMF0040 - GMF Conversion Run Control
 - GMF0940 - BOB File Documents in BOB Blocks
 - GMF1040 - Error Doc File Error Documents
 - GMF1140 - Reject Master File Reject Documents
- (10) Refer to the Purge/Reformat Conversion Handout to identify the forms that is being reformatted, not reformatted, and purged in GMF.
- (11) Identified below are the **GMF conversion verification/validation requirements**.
- (12) Balance and validate the GMF0040 Conversion Run Control to the final year end reports for GMF0940/GMF1040/GMF1140.
 - a. Validate correct files input for conversion. The counts in the section labeled "Input Control Counts Balancing" and the column labeled "Counts Generated in Display Run" for each of the GMF0940, GMF1040, and

- GMF1140 should **equal (=)** counts reported on the GMF0040 in the section labeled "Input Control Counts Balancing" and the column labeled "Counts Generated in Prior Run".
- b. If these counts differ, immediately notify the designated Enterprise Computing Center and request Operations to verify the input file.
- (13) Balance and validate the GMF0040 input/output counts as follows:
- a. The counts in the section labeled "Input Control Count Balancing Section" under the column labeled "Counts Generated in Prior Run" should **equal (=)** the column labeled "Counts Generated in This Display Run."
 - b. This balancing validates the output file as correct and ensures inventories get correctly formatted under the new programming.
- (14) Verify the GMF0040 counts to the conversion output for GMF0940/GMF1040/GMF1140.
- a. THE GMF0040 counts in the section labeled "Input Control Count Section" and the column labeled "Counts Generated in Prior Run" should **equal (=)** the counts generated in the section labeled "Input Control Counts Balancing" and column "Counts Generated in Display Run" column of each of the conversion run control reports for GMF0940, GMF1040 and GMF1140.
 - b. This balancing verifies that the GMF09, GMF10 and GMF11 runs processed with the correct input file from GMF00 conversion.
- (15) Validate Reformat, No Reformat, and Purge counts.
- a. Validate the number of Reformat, No Reformat, and Purge documents according to the form and program list in the GMF/SCF Purge/Reformat Conversion Handout.
 - b. If forms scheduled to be purged that were in the inventory at the time of conversion, verify the purged counts to the GMF1043 and GMF1143 by actual program number.
- (16) Verify GMF0040 Output control counts.
- a. Compare output totals and verify that all disposition (purged) records sent an adjustment to the SCCF.
 - b. Verify all disposition (purged) documents is accounted for on the SCF1141, Adjustment Control Record List. Error = (3-2), Reject = (4-2) and B) = (1-2).
- (17) In GMF0040-IRP, verify all IRP is listed in the Purge column.
- (18) If there is discrepancies in count balances encountered during the GMF conversion verification/validation, from IRM 3.17.30.10.8 (12) through (17) above, research by specific program in the GMF10 and GMF11 summary reports to identify the variance.
- a. Report discrepancies that may be processing problem related to the Enterprise Computing Center.
 - b. On rare occasions records may be dropped from processing during conversion, not attributable to computing center operational error.
 - c. Data Control identifies, researches, recovers, and resolves these records.

- (19) Balancing the **SCF Purge** string is similar to daily balancing routine, verify worksheet totals and inventory balances; also verify all from and to dates and cycle information.
- (20) Schedule the ERS1701 (from conversion) to be processed through the SCF Purge string. If the ERS1701 is not processed it may still be processed during the first running of SCF programs in the new processing year.
- (21) The following purged inventory from and to codes will be listed on the SCF1141, Adjustment List:
- Items purged in GMF00
 - Items purged in ERS00
 - Items automatically move to ERS Suspense (from and to code 3-4 to Rejects)
- (22) **SCCF Database activity during conversion** is described in this subsection. GMF conversion processing moves error and reject records to manual status (3-0 and/or 4-0) and deletes IRP errors on the SCCF database (3-2). Occasionally, a non-remittance program may be purged without subsequent processing with a (from-to code) to code of 2.
- a. The purged records is on the SCF1141, Adjustment CRL, with From-To codes of 3-0 and 4-0 and require reinput processing. IRP error deletes is reflected in the From-To Codes 3-2.
 - b. The Intermediate Error File-Total Documents on page 8 of GMF0840 plus the Raw Documents to GMF Error Status on page 5 of GMF0740, and the SCF0742, Control File Summaries, should decrease by the count reflected on the SCF1141.
 - c. The Intermediate Reject Files-Total Documents on page 9 of GMF0840 plus the Raw Documents to Reject Status on page 5 of GMF0740 and the SC Reject balances on the SCF0742, Control File Summaries, should decrease by the count reflected on the SCF1141.
 - d. The manual SCCF balances on the SCF0742, Summaries, get increased by the count of the From-To Codes 3-0 and 4-0 records on the SCF1141.
- (23) The majority of **GUF Conversion** is completed systemically. Verify the output controls to validate the purge process and to ensure no records dropped or removed from the database during conversion processing. Manual balancing will also identify when system error messages mistakenly overrode during mainframe processing. Refer to EOY Document Volume II which provides information concerning the specific conversion routines. Listed below is the GUF Controls:
- GUF0049 = Conversion Run Control
 - GUF8649 = Conversion Run Control
 - GUF8749 = Conversion Run Control
 - GUF8849 = Conversion Run Control
 - GUF5140 = List of Unmatched Database and Transaction File Records
 - GUF5149 = Extract Run Control Report
 - GUF1349 = GUF Run Control
 - GUF1549 = GUF Run Control
- (24) Listed below is GUF conversion verification/validation requirements.

- a. GUF0049 to GUF1549 - Input Section - Validate the Data Records Read by GUF00 and Database Records Per GUF15 match and equal the Output Section labeled Records Written to GUF1501 File on the last running of GUF1549.
 - b. GUF0049 to GUF1349 - Input Section - Validate the Data Records Read by GUF00 and Data Records per GUF13 match and equal the total reported in the Output Files Section labeled Cumulative-RPS-610-File-Out on the last running of GUF1349.
- (25) Listed below is the verification/balancing of the GUF86-RUN-CONTROL-REPORT.
- a. Compare the GUF5101 UPDATED-SC-UP-TRANS-FILE output control count (from the final running of GUF5149 RUN-CONTROL-REPORT) should equal the GUF5101 INPUT RECORD COUNT which is listed under the Control Counts Total column of GUF8649 in the record count and amounts. The GUF5101 OUTPUT RECORD COUNT (GUF8649 listing should equal the GUF5101 INPUT RECORD COUNT, less the total of Dropped Cases and their amounts (GUF8649 listing).
 - b. All record counts and PJ amounts on the GUF8649 should be zero except under the "CAWR" heading, since records for the other Master Files should have purged by GUF51.
 - c. The LIST OF DROPPED CASES on the GUF8649 should be used to reinput a deleted document as raw data, unless the case has already closed (refer to GUF5740 CLOSED-UNPOSTABLE-REGISTER listing), using the TIN as the identifying key.
- (26) The GUF8649 does not always display the list of dropped records. If there is dropped record counts and/or amounts on the GUF8649, but nothing specific listed on the dropped cases list, request a filecracker extract from the computing center to identify the taxpayer and transaction information for reinput processing.
- (27) Review the GUF8649 to identify any dropped records that will require reinput processing. If the dropped record count is excessive, contact the Enterprise Computing Center to initiate research to identify why the records dropped.
- (28) The GUF8749 verification/balancing is presented below.
- a. Verify the GUF5301 Input and Output record counts and amounts is the same.
 - b. If they differ, the difference will be listed in the deleted section by Master File. The specific taxpayer data will be listed in the dropped records section if any records get deleted.
 - c. Verify that the Control counts, SC Unpostable on the GUF8749 equal the count listed on the final GUF5149 in the section labeled **GUF Area SC Unpostable Rec Control Counts, Records Fetched with Purge Indicator**, plus the Output Control Counts (GUF5101), Updated SC UP TRANS File, plus (GUF 5102) Transaction Records Purged.
- (29) To perform GUF8849 verification/balancing, the Data Records Extracted from GUF-Area listed in the Input Section of the GUF8849 should equal the counts on the final GUF 5149 in the section labeled GUF-Area SC Unpostable Rec Control Counts, Records Fetched with Purge Indicator, plus the Output Control counts (GUF5101) Updated SC UP TRANS File, plus the (GUF 5102) Transaction Records Purged.

3.17.30.10.9
(01-01-2010)

**Start-up Processing-
Phase 3**

- (1) Start-up processing is scheduled by the computing centers and a HUB site is designated to balance the initial mainline of the new year with updated programming. All tapes and/or files that is held awaiting mainframe programming changes is scheduled and processed during the first mainline of the new year. Depending on the calendar dates and the cut-off period, multiple files/tapes may be included in the first running. For example, there is multiple tapes/files for Lockbox and ISRP RPS due to ongoing deposit processing. It is crucial that all sites are aware of outstanding tapes/files and verify inputs to GMF01, GMF04, and SCF01, to ensure all data is processed timely.
- (2) Report anomalies associated with programming updates to prevent recurrences and negative downstream impact. The following action(s) is recommended to ensure programming deficiencies get identified and reported quickly:
 - Verify all outstanding tapes/files is processed through the first GMF/SCF mainline.
 - Be aware of all programming changes that directly impact mainline processing.
 - Review and analyze all SCF error codes that could be associated with EOY programming changes.
 - Review and analyze all SCF Invalid Transcripts that could be associated with EOY programming changes.
 - Report all anomalies immediately to ECC via the Help Desk.

3.17.30.11
(01-01-2010)

Delete Operations

- (1) Delete operations is outlined in the following procedures.

3.17.30.11.1
(01-01-2010)

Types of Deletes

- (1) When a block of documents on the transaction tape is in error, the block is identified for possible deletion by the Tape Edit Processing (TEP) run, GMF15. Records can be deleted in TEP three different ways.
 - a. If the SCCF identifies an inconsistency between the transaction Good Block Proof Record and the existing SCCF file, a delete record is generated onto the on-line delete file, where Data Controls will determine if the block should be deleted. A printed Block Delete Request List, SCF0341, may be used in conjunction with the SCFDL file to control the SCCF deletes. (See IRM Figure 3.17.30-117).

P-R-F SCF-03-41		IMF	BLOCK DELETE REQUEST LIST			
RECORD NUMBER	MASTER FILE	BLOCK DLN	CYCLE 20XX30 DELETE SOURCE CODE	TRANS TAPE SEQ NO	ABC	BATCH NUMBER
00001	1 IMF	00221183008X	S	220XX900099700	FP9	6796
00002	1 IMF	00221183009X	S	220XX900099801	FPA	6796
00003	1 IMF	00221183010X	S	220XX900099903	FPB	6796
00004	1 IMF	00221183011X	S	220XX900100011	FPC	6796
00005	1 IMF	00221183012X	S	220XX900100114	FPD	6796
00006	1 IMF	00221183013X	S	220XX900100225	FPE	6796
00007	1 IMF	00221183014X	S	220XX900100304	FPF	6796
00008	1 IMF	00221183015X	S	220XX900100414	FPG	6796
00009	1 IMF	00221183016X	S	220XX900100556	FPH	6796
00010	1 IMF	00224027413X	S	220XX900104004	RRR	0004

Figure 3.17.30-117 SCF0341, IMF Block Delete Request List

- b. If Data Controls identifies a block that should not be allowed to post, a record is added manually to the on-line delete file.
 - c. The TEP program may identify and delete a block due to incorrect tape record length, format, or record balance. These records get deleted without being processed through the on-line delete file.
- (2) The Delete Source Code identifies the method of deletion and determines the effect the delete will have on the SCCF.
- a. TEP generated deletes, not created from the delete file, is coded with Delete Source Code C.
 - b. Delete records created by the SCCF by an Invalid Transcript has Delete Source Code S. These records get worked by Data Controls, who will determine whether the block should actually be deleted.
 - c. Any other block that is determined to be invalid or incorrect may be deleted by adding the record to the on-line delete file. This record has Delete Source Code M or S, depending on whether the Good Block Proof Record should be automatically reversed on the SCCF.
- 3.17.30.11.1.1 (01-01-2010)
Trans Deletion Control Record
- (1) Every TEP deletion will generate a Trans Deletion Control Record for the SCCF.
 - (2) This record will turn on the Action Delete Status Indicator (ADSI) which prevents Block Proof Records from posting. The ADSI is turned off and Block Proof records can then post only after:
 - a. The error and reject balances on the SCCF reduced to zero, or
 - b. A SCCF adjustment with From-To Code 8-7 has posted to turn off the ADSI.
 - (3) Each Trans Deletion Control Record with a Delete Source Code of "C" or "M" will also post a SCCF adjustment with a From-To Code 5-0.

- a. This will reverse the Good Block Proof Record and place the count and amount back into a suspense balance.
- b. If the Delete Source Code is "S", no from-to code will post with the Trans Deletion Control Record. If an adjustment is required, input Command Code SCFAJ.

3.17.30.11.1.2
(01-01-2010)
Blocks Deleted at Enterprise Computing Center (ECC)

- (1) A block can still be deleted after the media is transmitted to ECC for processing. There is two types of ECC deletes.
 - ECC-generated deletes detected by computer analysis
 - Requested by ECC
- (2) Both TEP and ECC deletions may leave pending transactions affecting module balances on IDRS. These pending transactions should be deleted from IDRS by Data Control or by User Support function, according to local agreement.

3.17.30.11.2
(01-01-2010)
Command Code SCFDL

- (1) Each Good Block Proof Record that does not post to the SCCF in SCF03 is listed on the Block Delete Request List (SCF0341) and placed on the on-line delete file.
- (2) Enter Command Code SCFDL to access the delete file. (See IRM Figure 3.17.30-118). The response to SCFDL is a display of the daily delete records on the file.

SCFDL					
BLOCK DELETE REQUEST RECORDS					
ACTION	MFC	BLK-DLN	DSC	TAPE-SEQ-NUM	ABC
	2	00217174744X	S	120XX100282901	ELP
	2	00217174745X	S	120XX100283002	ELQ
	2	00217189054X	S	120XX100480008	4KY

Figure 3.17.30-118 Command Code SCFDL Print

3.17.30.11.2.1
(01-01-2010)
Delete File Process

- (1) Only one delete request file can be processed at a time. After each running of SCF03, a delete file is created and a listing printed. This file must be worked promptly and released for the running of SCF15, which downloads the delete request file and formats the deletes for processing to the TEP, GMF15.
- (2) SCF15 must be run to download the daily delete file before running the next SCF string so that the delete file will be empty and will accept deletes from the next SCF03.
- (3) If the previous delete file is still on-line (SCF15 has not run) when a new SCF03 is completed, the delete file will not accept deletes from the new SCF03.

- a. When the previous delete file has released by the running of SCF15, any blocks to be deleted in TEP from the new SCF runs must then be added manually to the delete file using SCFDLA.
 - b. If there is a large volume of deletes to be added to the delete file because the previous delete file is not downloaded on time, it may be correct to rerun SCF03 to create the proper delete file.
- (4) SCF15 must be run to download the previous delete file even if that file has no delete records. Also, be sure to run SCF15 (without GMF15) whenever SCF03 is to be re-run.

3.17.30.11.2.2
(01-01-2010)

Command Code SCFDL

- (1) As each Invalid GBP Transcript is worked, use Command Code SCFDL to access the delete file. Enter the correct Action Code in the Action column to update records on the file:
 - a. Code R—Remove a record from the delete file. If an error coded Good Block Proof Record should not be deleted in TEP, Code R will code the record for removal from the delete file. If the record is previously coded for removal by mistake, overlay the R with a D to show that the record should be deleted.
 - b. Code D—This code is used to show that the record should be deleted in TEP. This is for information only, since every record on the delete file not marked with an “R” is passed against the transaction file in TEP, whether coded with A or D or not coded at all. If Code D is present, this merely shows that the record is worked.
- (2) After all coding is complete to remove or delete each record, the screen must be transmitted. Proper movement in this screen is critical, especially when there is multiple pages.
 - a. To transmit the **SCFDL** screen use the **down** arrow key to get to the bottom line of the screen (line that has employee and page number) and then **tab twice** to move to the bottom far right corner of the screen before transmitting.
 - b. Terminal response will be Request Completed. It is recommended that the user access SCFDL after transmitting and receiving the Request Completed message, to ensure the coding input by the user is kept in the screen.

Note: Failure to navigate within the SCFDL screen (when pages are involved) as instructed above will cause records to be dropped from the display and/or duplicated from one page to a subsequent page. Although the TIF50 file that has the records is not affected, the display will not be accurate for more coding.

3.17.30.11.2.3
(01-01-2010)

Command Code SCFDLA

- (1) To add a record to the delete file, enter Command Code SCFDL with definer A. The response to SCFDLA is a twelve-line, X -filled screen. (See IRM Figure 3.17.30-119).

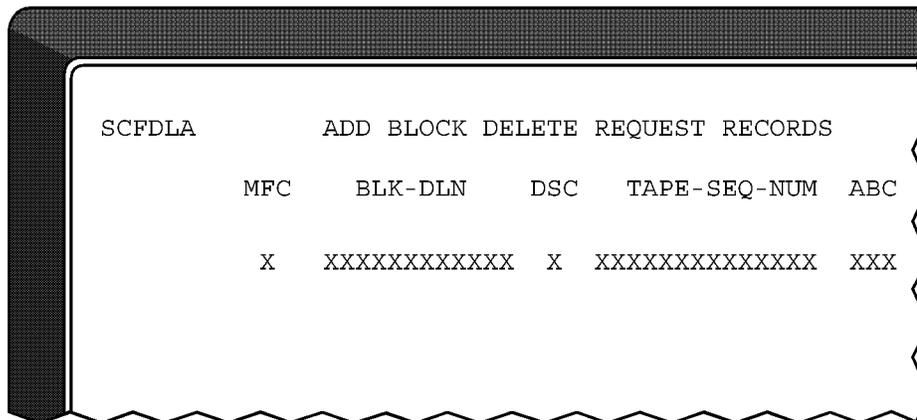


Figure 3.17.30-119 SCFDLA Screen Print

- (2) Complete the record by overlaying the Xs in the format provided. Figure 3.17.30-120 shows the completed record.
- MFC is the Master File code (1 = IMF, 2 = BMF, 3 = EPMF, 5 = IRP, 6 = NMF).
 - Enter the block DLN with year digit (no hyphens).
 - Enter the Delete Source Code (DSC). Enter code M if a 5-0 control record should post to the SCCF, or code S if the SCCF status should not be updated.
 - Enter the fourteen-number tape sequence number from the Tape Control Record List (SCF1151). Not applicable for NMF.
 - The Alpha Block Control (ABC) is optional.

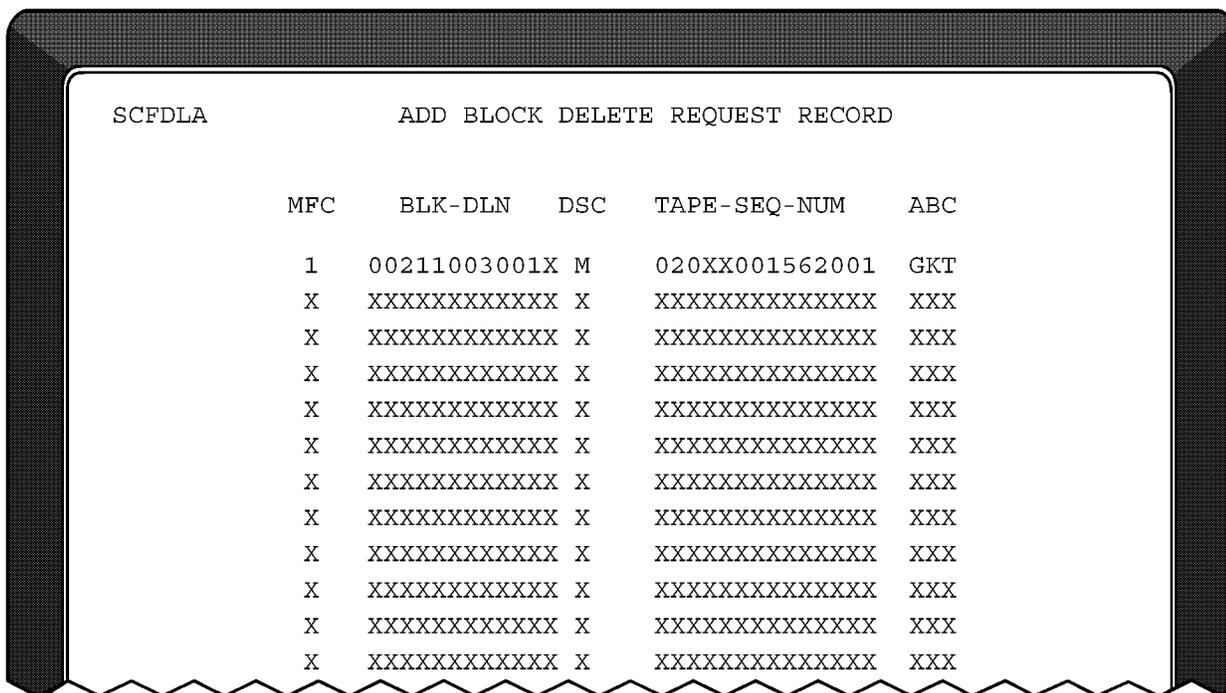


Figure 3.17.30-120 SCFDLA Screen Print of Completed Record Overlay

- (3) Up to 12 delete records may be added on one screen at a time. When all delete records entered, use the **down** arrow key to get to the bottom line of the screen and immediately transmit. If all records have entered in the proper format, they get added to the delete file in DLN sequence by Master File. (See IRM Figure 3.17.30-121).
 - a. If more than 12 deletion records need to be added, then a new SCFDLA screen request must be entered. The SCFDLA program does not have multiple pages.
 - b. Terminal response will be Request Completed. It is recommended that the user access SCFDL after transmitting and receiving the Request Completed message, to ensure the coding is kept in the screen.

Note: Failure to transmit from the correct position at the bottom of the SCFDLA screen as instructed above may result in a loss of the data that is entered.

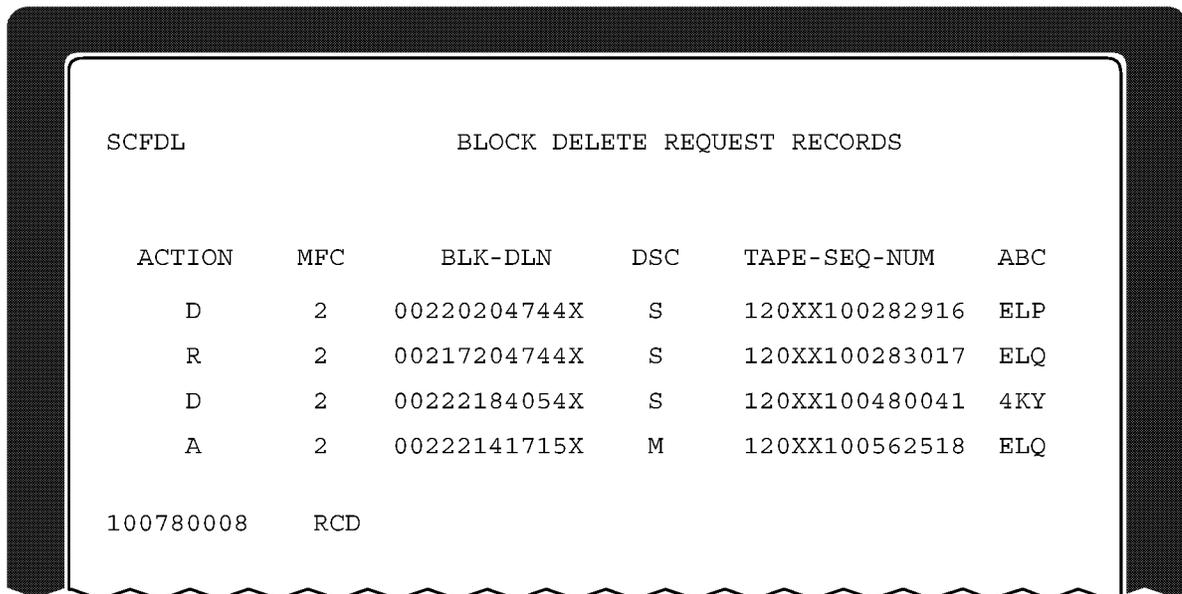


Figure 3.17.30-121 SCFDL Screen Print Completed

- (4) If any added record has not been entered in the correct format, an error message is displayed, with the invalid field highlighted.
 - a. The entire screen is kept until the error is corrected or the invalid record blanked out and the screen is successfully transmitted.
 - b. The action code, Master File code, block DLN, delete source code, and tape sequence number is validity checked.
- (5) If the format is valid but a mistake is made in entering a record, either because the block should not be deleted or because a field is previously transcribed incorrectly, overlay the generated “A” with an “R” and the delete request will not be processed. Then use SCFDLA to re-enter any record that should be deleted.
- (6) Until the file is released for processing to the Tape Edit Processing (TEP), any code may be overlaid with another code or changed to a blank.

- 3.17.30.11.2.4
(01-01-2010)
**Non-Master File (NMF)
Records**
- (1) The generated delete file cannot include Non-Master File records because NMF good block proof records is input through SCFAJ.
 - a. Use of the alternate method (Form 4028 through ISRP) will result in invalid records appearance on the daily delete file with blank tape sequence number. These should be worked in the normal manner on the Invalid Transcripts, SCF0743.
 - b. NMF records may be added to the delete file using SCFDLA. Leave the tape sequence number blank. SCF15 will create a file which is passed through SCF01 to correct NMF revenue receipts in SCF13. No NMF records is passed to the TEP, GMF15.
- 3.17.30.11.2.5
(01-01-2013)
Worked Records
- (1) As soon as all records on the delete file for the day being worked is coded, notify the Enterprise Computing Center via E-mail at &IT ACIO-ECC-OSB-MSS-USS that SCF15 and GMF15 should be run. The printed list may also be annotated to show that each record is previously worked.
 - (2) Command Code SCFDL may be up while most other real time commands are down. However, if the TEP must be run while real time is down, and Data Controls has not had a chance to access the delete file, all the records on the Block Delete Request List would normally be deleted. The only alternative, other than to delay the run until the delete file can be accessed, is to advise the Enterprise Computing Center to run the TEP without the delete file, thus allowing all transactions to be processed to the Master File.
- 3.17.30.11.3
(01-01-2010)
**Generated Tape Edit
Processor (TEP) Deletes**
- (1) Any block that is identified by the TEP programs as invalid or inconsistent will be deleted automatically by the TEP.
 - (2) These generated deletes carry a source code C, which is printed on the Deleted Records List and the Adjustment CRL.
 - (3) See IRM 3.17.30.12.6 for a description of the two-alpha delete codes, which explain the reason for the generated delete.
 - (4) TEP deletes may be generated from corrected unpostables from the GUF.
 - (5) For corrected unpostables, no special procedures is required, unless the Deleted Records List does not show all the required information. If unable to identify the records being deleted, contact the ECC, via IRworks, to obtain a complete copy of the deleted record from the transaction tape.
- 3.17.30.11.4
(01-01-2010)
**Enterprise Computing
Center (ECC) Deletes**
- (1) A deletion is the removal by ECC of an entire block of data from a Transaction Tape. After a transaction is under ECC Control it is either "Posted", "Rejected" or sent "Unpostable". Control is kept under the original DLN module on the SCCF, and the pre-journalized amounts must be added to SC suspense accounts and subtracted from the ECC Suspense accounts. Requests for ECC-MTB deletes from the Submission Processing Campuses will not be honored under in the daily processing environment.
- 3.17.30.11.4.1
(01-01-2010)
**Service Center Control
File (SCCF) Control**
- (1) For SCCF control, turn the ADSI on with From-To Code 7-7 to ensure deletion of documents which might be worked by Input Correction Operation.
 - (2) Do not adjust the RRCS or the TEP Summaries.

3.17.30.11.4.2
 (01-01-2012)
**Enterprise Computing
 Center (ECC)
 Acceptance Voucher
 Summaries**

(1) On a daily and weekly basis, the ECC-MTB Trans Release File Acceptance Voucher Summaries, Run 793-01, will be available on Control-D. Verify the totals against that cycle's SCF1151, TCRL, and GMF1545, TEP, totals. (See IRM Figure 3.17.30-122).

SERVICE CENTER 00		MCC TRANS RELEASE FILE ACCEPTANCE VOUCHER SUMMARIES C9327 07/12/20XX (793-013)				DATE 07/23/20XX	
		IMF CYCLE 20XX28				PAGE NO. 25	
REEL WORK NO. GRP		RECORD COUNTS	DOCUMENT COUNTS	TOTAL PJ CREDITS	TOTAL PJ DEBITS	NET PJ AMOUNTS	
629817	05	SUMMARY	14,848	14,848	1,633,097.01	1,092,568.02	540,528.99CR
		DELETES	00	00	.00	.00	.00
		NULLIFIED	5,931	5,931	41,233.56	136,353.28	95,119.72
		TOTALS	8,917	8,917	1,591,863.45	956,214.74	.00
		OTHERS UNP	8,917	8,917	1,591,863.45	956,214.74	635,648.71CR
		RR TOTAL	00	00	.00	.00	
627893	06	SUMMARY	55,613	55,611	22,699,596.07	1,695,309.67	21,004,286.40CR
		DELETES	00	00	.00	.00	.00
		NULLIFIED	00	00	.00	.00	.00
		TOTALS	55,613	55,611	22,699,596.07	1,695,309.67	.00
		OTHERS UNP	00	00	.00	.00	.00
		RR TOTAL	55,613	55,611	22,699,596.07	1,695,309.67	21,004,286.40CR
627896	04	SUMMARY	66,103	66,100	17,947,244.05	1,675,169.69	16,272,074.36CR
		DELETES	00	00	.00	.00	.00
		NULLIFIED	00	00	.00	.00	.00
		TOTALS	56,103	66,100	17,947,224.05	1,675,169.69	.00
		OTHERS UNP	00	00	.00	.00	.00
		RR TOTAL	66,103	66,100	17,947,224.05	1,675,169.69	16,272,074.36CR
627814	03	SUMMARY	77,581	77,578	25,728,651.80	1,277,072.37	24,451,579.43CR
		DELETES	00	00	.00	.00	.00
		NULLIFIED	00	00	.00	.00	.00
		TOTALS	77,581	77,578	25,728,651.80	1,377,072.37	.00
		OTHERS UNP	00	00	.00	.00	.00
		RR TOTAL	77,591	77,578	25,728,651.80	1,377,072.37	24,451,579.43CR
627861	02	SUMMARY	77,593	77,589	33,951,197.13	2,622,042.72	31,329,154.41CR
		DELETES	00	00	.00	.00	.00
		NULLIFIED	00	00	.00	.00	.00
		TOTALS	77,593	77,589	33,951,197.13	2,622,042.72	.00
		OTHERS UNP	00	00	.00	.00	.00
		RR TOTAL	77,593	77,589	33,951,197.13	2,622,042.72	31,329,154.41CR
627856	01	SUMMARY	113,475	113,470	107,526,548.19	2,553,053.78	104,973,494.41CR
		DELETES	00	00	.00	.00	.00
		NULLIFIED	00	00	.00	.00	.00
		TOTALS	113,475	113,470	107,526,548.19	2,553,053.78	.00
		OTHERS UNP	00	00	.00	.00	.00
		RR TOTAL	113,475	113,470	107,526,548.19	2,553,053.78	104,973,494.41CR
SC TOTAL		SUMMARY	405,213	405,196	209,486,314.25	11,015,216.25	198,471,098.00CR
		DELETES	00	00	.00	.00	.00
		NULLIFIED	5,931	5,931	41,233.56	136,353.28	95,119.72
		TOTALS	349,282	399,265	209,445,080.69	10,878,862.97	198,566,217.72CR
		OTHERS UNP	8,917	9,917	1,591,863.45	956,214.74	635,648.71CR
		RR TOTAL	340,365	389,348	207,853,217.24	9,922,648.23	199,201,866.43CR

SIGNED Rosa Hindsdale
 PROCESSING VALIDATION SECTION

Figure 3.17.30-122 Control-D 793-01 Run, ECC Trans Release File Acceptance Voucher Summaries

- (2) All AAVs will be available on Control-D for viewing. The weekly summary report will reflect all cycle deletes by reel and Work Group Number. The AAVs must be balanced daily for IMF and weekly for all Master Files to the correct GMF1545 cycle. Data Adjustment Vouchers (DAV) will have all items deleted at MCC (PVS) that require recovery action by the Campus.
- a. Adjust the CRL in green if SPC requested, blue when ECC initiated, and/or attach a copy according to local procedures.
 - b. Forward the voucher to RRACS for adjusting journal entry.

- c. If needed, prepare Form 2275 to get the documents for input from Perfection Branch or Files.
- d. Input SCFAJ with From-To Code 5-0 and Source Code D to place the deleted block back into suspense if the documents will be reinput with Form 3893.
- e. For NPJ IDRS records, no SCCF adjustment is necessary. Route a copy of the listing to the IDRS coordinator, who will determine if reinput is necessary.
- f. An attachment to the acceptance voucher also lists any Submission Processing Campus file that may have returned as unprocessable.
- g. Whenever the acceptance voucher shows that a file has not processed, contact the Help Desk to ensure that a recovery effort has initiated. The initial contact from ECC may have been received by telephone.

3.17.30.11.4.3
(01-01-2013)
**Revenue Receipt
Summary Reports**

- (1) Reconcile the weekly revenue receipts summary reports to the ECC Accountability Acceptance Vouchers. If the reports do not reconcile to a voucher, notify the Headquarters SCCF Analyst.

3.17.30.11.4.4
(01-01-2010)
**Documents Deleted or
Rejected**

- (1) Any documents deleted or rejected at ECC that must be reinput should be considered at the earliest possible time for IDRS action to suppress erroneous balance due and delinquency notices.
 - a. At Submission Processing Campus option, every document deleted for reinput may be referred to Collection for determination and input of action to suppress erroneous notices.
 - b. If the action is to be input by Accounting, every BMF return that is more than ten weeks past the due date or IMF return more than six months past the due date requires prompt input of Command Code FRM49 with Transaction Code 599, closing code 18.
 - c. Every document code 17, 18, or 19 payment transaction requires input of Command Code STAUP for six cycles.
 - d. Be sure to annotate "599-18" or "STAUP-6" and the date on each document.

3.17.30.11.5
(01-01-2010)
**Integrated Data Retrieval
System (IDRS) Deletes**

- (1) IDRS deletes is handled much the same way as regular TEP deletes except that many deleted IDRS transactions must be reinput through IDRS. The documents get obtained from Files through the IDRS transaction records.
- (2) Determine which transactions can be input through mainline (ISRP). The following transactions may be input only through IDRS, regardless of the method of original input:
 - a. Entity Changes for the IMF, BMF, and EPMF (Doc Codes 50, 53, 63, 80, 81).
Exception: EPMF Module Change Form 2363B
 - b. Dual Debit/Credit Transfer for IMF and BMF (Doc. Code 34)
 - c. Delinquent Accounts and Returns for BMF (Doc. Codes 14 and 49)
 - d. Document Codes 78
Exception: IRP

- (3) Document Codes 77 except the following:

- a. T/C 460 extension of time for filing
- b. Transaction Codes 023, 024, 053, and 120.

3.17.30.11.5.1
(01-01-2010)
Form 3893 for Reinput Documents

- (1) Reinput the documents which can be processed through mainline. Prepare Form 3893. It is completed the same way as for other tape deletes except as below: (See IRM Figure 3.17.30-123).

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 00251-022-130	
3. Batch number		4. Document count 50		5. Credit amount		6. Debit amount 32,941.85	
7. Transaction code		8. Transaction date		9. Header MFT code 30		10. Secondary amount	
11. Re-entry source code (check one) <input 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 checked="" 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 IDRS DELETE 20XX 05-03				15. Process as: <input checked="" type="checkbox"/> Remittance (Enter the amount in Item 5 or 6) <input type="checkbox"/> Non-Remittance (Items 5, 6, and 10 are normally blank)		16. Serial number 00-49	
17. Prepared by B. DOE		Telephone ext. 9999	Date 2-5-20XX	18. Reinput document <input type="checkbox"/> SC reject <input checked="" type="checkbox"/> Tape deletion <input type="checkbox"/> SCCF review <input type="checkbox"/> Other:		19. Reprocessable document (must be non-remittance) <input type="checkbox"/> EIN or SSN corrected <input type="checkbox"/> Tax period corrected <input type="checkbox"/> Corrected to original return <input type="checkbox"/> Other	
<input type="checkbox"/> Accounting <input type="checkbox"/> Adjustments <input type="checkbox"/> Collection		<input checked="" type="checkbox"/> Data Control <input type="checkbox"/> Examination <input type="checkbox"/> Rejects		<input type="checkbox"/> Unpostables <input type="checkbox"/> Other:			
Form 3893 (Rev. 1-89)		Catalog Number 22525M		Department of the Treasury—Internal Revenue Service			

Figure 3.17.30-123 Form 3893, Re-Entry Document Control

- a. Box 1—Blank
- b. Box 3—Blank
- c. After preparing Form 3893, attach it to the first document and route to Data Conversion to be reinput, or leave boxes 1 and 3 blank and route to Batching.
- d. Edit the documents for proper input. The documents normally will not go to Returns Analysis.
- e. Route the documents which cannot be reinput through mainline to the IDRS Control Staff, the originating function, or an area designated by the Control Staff.

3.17.30.11.5.2
(01-01-2010)
Read Fail Documents

- (1) Forward Deleted Records List to IDRS Control Staff for read fails on document code 79, TC 902.
 - a. For read failed documents not to be reinput through Data Conversion Branch, prepare a SCCF adjustment with From-To Code 0–2 and CR Source Code D.

- b. Document Code 64 deleted documents should be routed to the Refund Inquiry Group, Taxpayer Relations function.
- c. Data Control should provide User Support function with list of deleted records for IDRS transactions deleted in TEP. Annotate the list with the method of resolution for the deleted records, e.g., reinput through IDRS, reinput through mainline processing, etc.

3.17.30.11.6
(01-01-2013)

Residual Remittance Processing System (RRPS) and Electronic Check Presentation (ECP) Deletes

- (1) Receipt and Control will provide a listing of manual adjustments made to the ISR0551, Deposit Summary Report. (See IRM Figure 3.17.30-124).
- (2) Confirm the manual adjustments made to the RPS Remittance Recap. and the Form 215-A.
 - a. If the adjusted monies are not on the RPS Remittance Recap, the block(s) will need to be deleted from TEP.
 - b. Research the DLN(s) through CC: SCFTR to determine if the block(s) processed through GMF and SCCF.
 - c. If the DLN(s) have gone to good tape on SCCF, the block(s) will need to be deleted from TEP.
- (3) Lockbox processing sites implemented Electronic Check Presentation (ECP) in December 2010. Electronic images of the checks are processed through ECP instead of paper. Occasionally, a duplicate image will be processed. ECP will be able to delete the duplicate transaction from its totals, but the transaction will be included in the ISRP totals. BFS will send an E-mail to the Campus ECP Administrator with a copy to Headquarters. The Campus Administrator will contact the Data Control function with the duplicate transaction information (DLN, TIN, MFT, tax period, dollar amount). The Campus Administrator will coordinate with the Data Control and Dishonored Check functions to make the decision whether to delete the transaction from the TEP.
 - a. If the decision is made to delete the duplicate transaction from the TEP, delete the duplicate transaction using IDRS CC SCFDLA.
 - b. If the TEP with the duplicate transaction is released, prepare Form 2424 to reverse the duplicate credit on the taxpayer's account. Debit the taxpayer's account and credit the correct tax class account.

P/R/F	ISR/0551	Page	1
Kansas City		Date:	7/23/20XX
		Time:	1:13:48PM
		Deposit Date:	7/23/20XX

DEPOSIT SUMMARY REPORT						
00217-204-005-X	30	5	177.26			
00217-204-006-X	30	61	27,037.12			
00217-204-007-X	30	1	589.86			
00217-204-008-X	30	1	35,040.85			
00217-204-009-X	30	1	3,333.33			
00217-204-010-X	30	11	5,274.94			
00217-204-011-X	30	4	632.26			
00217-204-012-X	30	4	6,850.88			
00217-204-013-X	30	7	1,677.31			
00217-204-014-X	30	1	78.00			
00217-204-015-X	30	3	2,112.17			
00217-204-016-X	30	6	2,979.36			
00217-204-017-X	30	5	337.42			
00217-204-018-X	30	4	54.42			
00217-204-019-X	30	10	1,500.59			
00217-204-020-X	30	4	856.96			
00217-204-021-X	30	10	838.16			
00277-204-000-X	30	2	669.65			
00277-204-001-X	30	14	800.35			
00277-204-002-X	30	1	261.00			
Totals for Deposit No 236	Block Count	541	Doc Count	5,727	Amount	6,294,534.16
		- 1		- 10		- 838.16
		540		5,717		6,293,696.00

P/R/F	RPS/03/41	RPS REMITTANCE RECAP		PAGE 9	
DATE	07-23-20XX				
SERVICE CENTER & DISTRICT OFFICE 00 TAX CLASS TOTALS					
TAX CLASS	COUNT	AMOUNT	TAX CLASS	COUNT	AMOUNT
TAX CLASS 1	994	798,843.93	TAX CLASS 5	7	779,997.30
TAX CLASS 2	4,286	4,024,298.41	TAX CLASS 7	0	.00
TAX CLASS 3	94	410,974.57	TAX CLASS 8	136	26,837.91
TAX CLASS 4	200	252,743.88	UNDETERMINABLE	0	.00
NUMBER OF BLOCKS				540	
TOTAL COUNT				5,717	

Figure 3.17.30-124 ISR0551, Deposit Summary Report and RPS0341, RPS Remittance Recap

3.17.30.11.6.1
 (01-01-2010)
Residual Remittance Processing System (RRPS) Reinputs

- (1) Occasionally an RPS payment must be reinput after the return has posted. Delete the payment DLN from the SCCF database and prepare Form 3244 with transaction code 610 to apply the money to the correct account. Renumber the 3244 to a document code 17. Annotate RTR with the new DLN using the "Add Notes" function. Instead of preparing Form 3244, the RPS Form 813 may be used as the source document for reinput. The Form 813 can be printed from RTR. Be sure to coordinate carefully with the Batching and Data Conversion functions when this procedure is used.

- (2) RRPS Subsequent Payments may also have to be reinput without the original source document. Receipt and Control will research for taxpayer data on the ISRP Archive System.
 - a. Prepare Form 3244 for each item from the Archive Research with a primary TC 670 and a secondary TC 570.
 - b. Route to Batching for reinput.

3.17.30.11.7
(01-01-2010)

Resolution of Tape Edit Processor (TEP) Deletes

- (1) Instructions for reading the Deleted Records List is included in IRM 3.17.30.12.6.
- (2) Each block that is deleted in TEP generates a control record for the SCCF. If this control record is not error coded on the CRL or appearing on the invalid transcripts, the SCCF module will have been affected in two ways.
 - a. The Action Delete Status Indicator is turned on, thus preventing any new Block Proof Records from posting.
 - b. If the Delete Source Code (lower right corner) is C or M, the control record will include a From-To Code 5-0, placing the deleted documents back into manual status.
 - c. See IRM 3.17.30.12.6 for instructions on reading the Deleted Records List.

3.17.30.11.7.1
(01-01-2010)

Deleted Blocks

- (1) If the entire block must be voided, reinput, or renumbered, notify Input Correction to take the necessary action for any documents still in error or reject status.
- (2) Pull the required documents according to local procedures
 - a. If the documents still being processed is valid and need not be deleted, input Command Code SCFAJ with From-To Code 8-7 to turn off the ADSI. Then pull only the documents that deleted and reinput with Form 3893. (See IRM Figure 3.17.30-125).
 - b. If the block should be voided, input an SCFAJ adjustment for the documents on the Deleted Records list using To Code 2. The From Code will match the current status on the SCCF.
- (3) If the block must be renumbered, assign the new DLN using the Off-Line DLN Generation Application in BBTS.
 - a. Notify Input Correction to delete the items still open in the Error or Reject inventory. If ERS code 640 is used, a From-To code of 3-0 or 4-0 will post to the SCCF database.
 - b. For ERS, Action Code 660 is entered with Command Code RJECT. At Submission Processing Campus option ERS deletes may be entered on the terminal by Data Controls personnel. When all documents have deleted from rejects, adjust the SCCF as necessary and establish the new DLN with From-To Code 0-0.

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 00217-204-021	
3. Batch number		4. Document count 10		5. Credit amount		6. Debit amount 838.16	
7. Transaction code		8. Transaction date		9. Header MFT code 30		10. Secondary amount	
11. Re-entry source code (<i>check one</i>) <input 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 checked="" 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 ISRP DELETE 20XX 30-03				15. Process as: <input checked="" type="checkbox"/> Remittance (<i>Enter the amount in Item 5 or 6</i>) <input type="checkbox"/> Non-Remittance (<i>Items 5, 6, and 10 are normally blank</i>)		16. Serial number 00-09	
17. Prepared by S. ADAIR		Telephone ext. 9999	Date 7-24-20XX	18. Reinput document <input type="checkbox"/> SC reject <input checked="" 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 type="checkbox"/> Corrected to original return <input type="checkbox"/> Other:	
<input type="checkbox"/> Accounting <input type="checkbox"/> Adjustments <input type="checkbox"/> Collection		<input checked="" type="checkbox"/> Data Control <input type="checkbox"/> Examination <input type="checkbox"/> Rejects		<input type="checkbox"/> Unpostables <input type="checkbox"/> Other:			
Form 3893 (Rev. 1-89)		Catalog Number 22525M		Department of the Treasury—Internal Revenue Service			

Figure 3.17.30-125 Form 3893, Re-Entry Document Control for Deleted Blocks

3.17.30.11.7.2
(01-01-2010)

Deleted Records List

- (1) If the block must be reinput, prepare Form 3893 for the documents on the Deleted Records List and reinput.
 - a. Documents on error or reject registers from the same block may be returned to Document Perfection for normal resolution.
 - b. No SCCF adjustment is needed if the deletes had source code C or M, other than the From-To Code 8-7 to turn off the ADSI. If source code S, also prepare an adjustment with To Code 0.
 - c. The ADSI will prevent erroneous records from posting.

3.17.30.11.7.3
(01-01-2010)

Resolution of Deleted Blocks

- (1) All deleted blocks should be reinput or otherwise resolved within one week.

3.17.30.11.8
(01-01-2010)

Document Preparation for Form 3893

- (1) When it is determined that any documents need re-entered into the system, prepare a Form 3893, Re-Entry Document Control.
 - a. Any editing on the document must be done with a red pencil. Be sure that the first document in the block has the proper received date.
 - b. Attach the Form 3893 to the first document of the block to be used as a header document.
 - c. Route to the Batching function. Receipt and Control Branch for processing.

- d. For certain priority documents, such as PRP, Congressional, and some subsequent payments, hand carry the block to Data Conversion Branch for Transcription.

3.17.30.11.8.1
(11-27-2020)

Form 3893 Instructions

- (1) Only one Form 3893 should be prepared when several documents is being re-entered from the same block, unless the documents is reprocessible.
- (2) One Form 3893 should be prepared for each return re-entered as reprocessible.
- (3) Form 3893 is prepared as follows: (See IRM Figure 3.17.30-126).

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 00217-163-000	
		3. Batch number	4. Document count 4	5. Credit amount 6126.25		6. Debit amount
7. Transaction code 670	8. Transaction date 6-14-20XX	9. Header MFT code 30		10. Secondary amount		
11. Re-entry source code (<i>check one</i>) <input 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 checked="" 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 Post TC 670 To 20XX12				15. Process as: <input checked="" type="checkbox"/> Remittance (<i>Enter the amount in Item 5 or 6</i>) <input type="checkbox"/> Non-Remittance (<i>Items 5, 6, and 10 are normally blank</i>)		16. Serial number 00-03
17. Prepared by A. HUNT		Telephone ext. 9999	Date 7-02-20XX	18. Reinput document <input type="checkbox"/> SC reject <input type="checkbox"/> Tape deletion <input checked="" 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 type="checkbox"/> Corrected to original return <input type="checkbox"/> Other
<input type="checkbox"/> Accounting <input type="checkbox"/> Adjustments <input type="checkbox"/> Collection		<input checked="" type="checkbox"/> Data Control <input type="checkbox"/> Examination <input type="checkbox"/> Rejects		<input type="checkbox"/> Unpostables <input type="checkbox"/> Other: _____		
Form 3893 (Rev. 1-89)		Catalog Number 22525M		Department of the Treasury—Internal Revenue Service		

Figure 3.17.30-126 Form 3893, Re-Entry Document Control Instructions

- a. Box 1—Alpha/Number Block Control Number—Leave blank if routing to Batching in the Receipt and Control Branch. If routing directly to Data Conversion, enter the designated alpha.
- b. Box 2—Document Locator Number—Enter the eleven-digit block DLN. The complete DLN may be entered, but only eleven numbers are transcribed into the block header.
- c. Box 3—Enter the batch number if routed directly to Data Conversion.
- d. Box 4—Document Count—Enter the number of documents attached to Form 3893.
- e. Box 5—Credit Amount—Enter the amount of the credit transaction. If more than one document, enter the sum of the credit amounts. Amounts may be from payment transactions, transfer documents, or adjustments.

- f. Box 6—Debit Amount—Enter the total amount of the debits. This box must be blank if a credit amount is present. Debit amounts may be present only with document code 24, 45, 48, 51, 54, 58, and 87.
- (4) Box 7—Transaction code
 - a. Enter only when block header transaction code is required.
 - b. For IRP, enter the Account Type Code, followed by the Record Identification Code (F or G) followed by the Payer Count. See IRM 3.10.8 for details.

Document Code	Transaction Code on Document	Transaction Code in block Header
45	840	840
53	090–092	090
51, 52	Transfer in	370
30	984, 986	984, 986
80	000, 012, 013, 014, 016	000, 010
81	000, 016	

- (5) Box 8—Trans Date
 - a. Always enter the received date for Form 1040-ES and Form 1040-C.
 - b. Enter received date for returns received after the tax period due date.
- (6) Box 9—Header MFT Code—Enter only when required.

Document Code	Document MFT	Header MFT
17, 18, 19, 24, 34, 45, 47, 48, 51, 52, 54, 58, 87	05, 06, 15	05, 06, 15
IMF tax class 4	29	29
Form W–3G	32, 98	32, 98
Form 1096	69	69
RRPS Payments	Various	Same as document
IRP 74	74	74

- (7) Box 10—Secondary Amount—Enter the secondary transaction amount when required. If you fail to enter a secondary amount on Form 3893 when the amount is present on the document, a block-out-of-balance condition will be created.
- (8) Box 11—Re-entry Source Code—Mark one box as shown.
 - a. Mark “R” for Reprocessable if the return has already posted to the Master File. Also, complete box 19.
 - b. Mark “N” for Nullified if the reinput document is previously an unpostable. Also, complete box 18.

- c. Mark “4” for Reinput if the reinput block/document has neither posted nor unposted at the Master File. The “4” should always be used when issuing and processing a new DLN. Also, complete box 18. When processing a **new** DLN, mark “Other” in box 18 and write “New DLN.”
- (9) Box 12—DLN Year digit—This box must be entered.
- Enter the 14th digit of the DLN from the source document.
 - If the year digit is not shown on the document, determine the correct year from the DLN color or from other information on the document.

DLN Color	Year Digit
Green	0 or 5
Purple	1 or 6
Red	2 or 7
Black or brown	3 or 8
Blue	4 or 9

- (10) Box 13—RRPS Return Indicator—This box should be marked only when a matching RRPS payment has already posted, with the same DLN except for the inflated Julian date, to the same TIN, MFT, and tax period. Never mark this box for reprocessables.
- (11) Box 14—Remarks—Enter any other information needed to clarify the reason for re-entry or to preserve a proper audit trail. For deletes, enter the cycle of the delete action.
- (12) Box 15—Process as Remittance or Non-Remittance—Mark the Remittance box if the document or block has money. Payment vouchers and accounting transactions with doc codes 24, 45, 48, 51, 58, and 87 is Remittance documents. Green-rocker the payment originally input as RRPS if the payment is now being processed with the document and mark Remittance. Returns with green-rocker payments is Remittance unless the payment has already posted to the taxpayer’s account; if the green-rocker payment has already posted or if the payment is removed for separate processing, edit out the “green” money with red pencil and mark the Non-Remittance box. Adjustment documents is Non-Remittance even though header amounts may be present in box 5, 6, or 10. Reprocessable returns is always Non-Remittance.
- (13) Box 16—Serial Number—Enter the DLN serial number(s) of the documents being re-entered. For an entire block or multiple documents, enter the range of serial numbers, such as 00–49 or the specific serial numbers.
- (14) Box 17—Preparer information—Enter your name and phone number and the current date. Also mark the correct originating organization.
- (15) Box 18—Reinput document—If box 11 is “N” or “4”, mark the proper box.
- (16) Box 19—Reprocessable return—If R is marked on item 11, enter the reason that the posted return is being reprocessed.

- 3.17.30.11.8.2
(01-01-2010)
Edited Documents for Re-entry
- (1) Be sure the documents get properly edited for re-entry. Some revenue receipt documents must be edited with the received date if only the first document in a block is date stamped on initial input.
 - (2) Form 3893 is prepared by several Submission Processing Campus functions for re-entry of reinput and reprocessable documents. Depending on local procedures, these forms may be reviewed by the Data Control function before being routed to Batching.
- 3.17.30.12
(01-01-2011)
Enterprise Computing Center (ECC)Tape Releases
- (1) Procedures to follow for ECC tape release.
- 3.17.30.12.1
(01-01-2015)
GMF01 Tape Verification
- (1) Before requesting the daily Tape Edit Processing (TEP), verify the tape inputs in GMF0140. You will need the following reports:
 - a. IPS01119
 - b. ISR0140
 - c. GUF5149
 - d. RPS0740
 - (2) DED0101 will balance to the output from the IPS01119 reports, SCRIPS, IRP and 1040EZ Run Balancing Reports.
 - (3) ISR0121 will balance to the ISR0140.
 - a. Count the Block DLNs with a Batch number of 0.
 - b. Subtract this number from the Blocks Total Count on the last page of the ISR0140.
 - c. This total will balance to the ISR0121 total(s) on the GMF0140.
 - (4) GUF5201 will balance to GUF5149, GUF5108 Reject Doc File.
 - (5) RPS0701 will balance to the RPD0740, Mainline Raw Data File, Raw Blocks.
- 3.17.30.12.2
(07-18-2022)
Tape Edit Processor (TEP) Controls
- (1) TEP is the last computer function performed by the Enterprise Computing Centers and balanced by the Submission Processing Campus before transactions get released to the Enterprise Computing Center.
 - (2) Consolidation of mainframe operations to the computing centers has resulted in Submission Processing Standards. The Submission Processing Standards timeliness is identified for ERS/GUF, TEP, Feeder Systems, etc., in IRM 3.30.123, Processing Timeliness: Cycles, Criteria and Critical Dates.
 - (3) The GMF15 TEP should be requested by noon eastern and received in the Accounting Branch no later than 1:00 p.m. eastern. The GMF TEP should be released to the respective computing center (ECC-MTB or ECC-MEM Unisys) no later than 1:30 p.m. eastern Monday - Friday. Request and Release emails must be sent to the designated ECC and WI Accounting TEP mailboxes for proper tracking.
 - (4) The GUF TEP should be received in the Accounting Branch by 6:00 a.m. local campus time on Wednesday and released to the respective computing center

(ECC-MTB or ECC-MEM Unisys) no later than 1:30 p.m. eastern on Wednesday. Request and Release emails must be sent to the designated ECC and WI Accounting TEP mailboxes for proper tracking.

- (5) The campuses that process Electronic returns will have an Electronic-only GMF25 TEP, in addition to the regular GMF15 TEP. This process is automated and transfers is routinely completed to IBM Master File by 9:00 a.m. eastern. However, if for any reason automation is turned off and the GMF25 TEP files have to be handled manually, GMF25 will be subject to the same time frames for receipt, balancing and release as the daily GMF15 TEP.
 - (6) The computing center should be contacted if these timelines cannot be met.
 - (7) The TEP performs the following functions:
 - a. Reformats data to be compatible with ECC processing.
 - b. Deletes transactions identified as invalid by manual or computer processes.
 - c. Adds or removes records from the transaction tape as required by individual programs.
 - d. For Electronic processing centers and at that Submission Processing Campus option, the TEP will separate Electronic good transactions to create a separate tape file, GMF1506.
 - (8) Confirm ECC receipt of transmissions:
 - a. Confirm ECC receipt of the prior day's GMF transmissions through the Automated Tracking Report (ATR), via Control-D.
 - b. If the GMF run(s) is not on the ATR or listed more than once, notify the Automated Help Desk. In addition, notify the ECC Processing Validation Section (PVS) using the PVS common line 304-264-7088.
- 3.17.30.12.2.1
(01-01-2010)
**Tape Edit Processor
(TEP) Transmission**
- (1) After authorizing release of TEP, keep a copy of the following Summaries for the retention period specified in Document 12990, Records and Information Management Records Control Schedules:
 - a. GMF1545, Trans Release Summary for each file having data, e.g., Mainline, IDRS, Unpostables Auto-LIEN, etc.
 - b. GMF1545, Trans Release Summary, **Other Total Summary**, annotated by Releasing Officer. (See IRM Figure 3.17.30-127).

P-R-F GMF-15-45		KANSAS CITY SC TRANS RELEASE SUMMARY			DATE 08/06/20XX	PAGE 2		
OTHER TOTAL SUMMARY								
	RECORD COUNT	DOCUMENT COUNT	PJ CREDITS	PJ DEBITS	NET PJ AMOUNT			
ELF TEP RELEASED	234816	211016	48,292,289.01	10,713,438.55	37,578,850.46			
TO:				FROM:				
FILE ID:				REEL NO:				
TAPE BLOCK COUNT:								
RELEASING OFFICER:								
RELEASE NO:								
BLOCKS TO BE DELETED AT ECC								
SC BLOCK CTRL-NUM	FILE ID	BLOCK DLN	PRIOR DOC STATUS-CODE	DOCUMENT COUNT	RECORD COUNT	PJ CREDIT DEBIT	TRANS-TAPE SEQ-NUM	PAGE-OF LIST

Figure 3.17.30-127 GMF1545, SC Trans Release Summary

- c. For Submission Processing Campuses processing and exercising the option to separate Electronic in TEP, GMF1545, Trans Release Summary, **ELF Total Summary**, annotated by Releasing Officer. **Be sure the reel number is annotated on the ELF Total Summary.** (See IRM Figure 3.17.30-128).

P-R-F GMF-15-45		KANSAS CITY SC TRANS RELEASE SUMMARY			DATE 06	
ELF TOTAL SUMMARY						
	RECORD COUNT	DOCUMENT COUNT	PJ CREDITS	PJ DEBITS		
ELF TEP RELEASED	347	347	0.00	0.00		
TO:				FROM:		
FILE ID:				REEL NO:		
TAPE BLOCK COUNT:						
RELEASING OFFICER:						
RELEASE NO:						
BLOCKS TO BE DELETED AT ECC						
SC-BLOCK CTRL-NUM	FILE ID	BLOCK-DLN	PRIOR-DOC STATUS-CODE	DOCUMENT COUNT	RECORD COUNT	PJ CREDIT DEBIT

Figure 3.17.30-128 GMF1545, SC Trans Release Summary-ELF Total Summary

- d. The GMF1545, Grand Total Summary, should be annotated by the releasing officer since it reflects the total of all records included in the

TEP. Other records shown on the Grand Total Summary which is not shown on either the Other Total Summary or the ELF Total Summary is “generated records added” as shown on the GMF1543, Transaction Release Adjustment Report.

- e. SCF1340, RRCS (daily, plus weekly at close of cycle)
- f. GUF5340, Unpostable Control Report
- g. GUF5342, GUF RRCS—Nullified Unpostables

3.17.30.12.2.2
(01-01-2010)
**Electronic Filing System
(ELF) Tape Edit
Processor (TEP)**

- (1) For campuses with electronic filing, ensure that “**SCCF Released**” on the Trans Release Grand Total Summary includes both the “**ELF TEP Released**” and the “**Other TEP Released**” from IMF Mainline.

3.17.30.12.2.3
(01-01-2010)
Release Summary

- (1) Tape File GMF1545MCCPR has an IBM compatible quartet print file having the Release Summary, GMF1545. The GMF1545MCCPR tape should be kept by the computing center for 30 days to be printed if requested by Accounting, if a problem in balancing tape release data to ECC or to the SCCF. This print tape is no longer shipped to ECC.

3.17.30.12.2.4
(01-01-2012)
**Redesigned Revenue
Accounting Control
System (RRACS) Tape
Edit Processor (TEP)
Instructions**

- (1) The GMF15 outputs a tape, GMF1505, which has interface capability with RRACS for automatic journalization of mainline, IDRS, and unpostable transactions on the TEP.
 - a. The GMF1505 posts as a 102 RRACS journal.
 - b. Promptly coordinate with RACS on any GMF15, TEP, that is re-run and/or not released for shipment to ECC.
 - c. GMF1545 paper documentation should be sent to RACS for confirmation and comparison with the Daily Posting Summary.

3.17.30.12.3
(01-01-2010)
**Release of Non-Tape
Edit Processor (TEP)
Transactions**

- (1) Every tape transmission to ECC must have summary count and amount information, even for transactions not processed by the TEP.

3.17.30.12.4
(01-01-2010)
Invalid Deletes List

- (1) After the delete file (SCFDL) is released for processing to the TEP, the SCF15 is run first to download the daily on-line delete file. The deletes get validity checked in the GMF15 run; any deletes failing to meet the validity checks is printed on the Invalid Deletes List and output to Data Controls with the other GMF15 runs for the TEP. (See IRM Figure 3.17.30-129).

P-R-F GMF-15-40		INVALID DELETES LIST			081320XX		PAGE
1							
INVALID DELETE FILE REQUEST CODE LITERAL	SC BLOCK CTRL NUM	BLOCK DLN	TRANS TAPE SEQ NUMBER	DELETE SOURCE CODE	DELETE PERF CODE	MASTER ID	
INVALID DELETES TOTAL			0				

Figure 3.17.30-129 GMF1540, Invalid Deletes List

- (2) As all delete requests have validated by SCFDL, any record appearing on the Invalid Deletes List should be reported as a problem with either SCFDL or GMF15.

3.17.30.12.4.1
(01-01-2010)
Invalid Delete Request Codes

- (1) The Invalid Delete Request Code identifies the field that caused the problem.
 - a. Code 1 shows that the block DLN has other than 12 numbers.
 - b. Code 2 shows that the Trans Tape Sequence Number is invalid. The number must have 14 numbers and be greater than the prior number.
 - c. Code 3 shows that the Delete Source code is other than S or M.
 - d. Code 4, if showing a Record Type ID Code other than D, and Code 5, shows an invalid Master File literal, should no longer be possible.

3.17.30.12.5
(01-01-2010)
Unmatched Deletes List

- (1) Each validity checked delete record is matched against the transaction tape during TEP processing.
- (2) If the TEP does not find a matching transaction record, the delete information is printed on the Unmatched Deletes List. (See IRM Figure 3.17.30-130).

P-R-F GMF-15-41		UNMATCHED DELETES LIST			DATE 07/30/20XX		PAGE 1
UNMATCHED DELETE REQUEST CODE	SC BLOCK CTRL NUMBER	BLOCK-DLN	TRANS TAPE SEQ NUMBER	DELETE SOURCE CODE	DELETE PERF CODE	MASTER FILE ID LITERAL	
6		00207094019X	220XX600010965	M	D	IMF	
UNMATCHED DELETE TOTAL			1				

Figure 3.17.30-130 GMF1541, Unmatched Deletes List

- (3) Compare each item on the list with the source document to determine the error.
 - a. Locate the block on the Trans Release List.
 - b. If the block still must be deleted, annotate the transaction information on the Release List Summary for deletion at ECC.

3.17.30.12.6 (1) Each deleted document will print on the Deleted Records List. (See IRM Figure 3.17.30-131).

Deleted Records List

P-R-F GMF-15-42				DELETED RECORDS LIST				DATE 07/12/20XX	PAGE 1
FILE ID	NAME CNTR	TIN	TX PRD	TRANS CODE	DLN	TRANS DATE	MFT	TRANS PJ AMOUNT	DELETE CODES
IM	CATA	999999999	20XX12	610	00207-093-019-05-X	20XX0614	30	50.00-	
SC BLOCK CTRL NUM	FROM CODE	BATCH NUM	RECORD COUNT	DOCUMENT COUNT		PJ CREDIT	PJ DEBIT	DELETE CODES	
G59	0	1282	1	1		50.00-	0.00	M	
			TOTAL RECORD COUNT	TOTAL DOCUMENT COUNT			TOTAL PJ CREDIT	TOTAL PJ DEBIT	
			1	1			50.00-	0.00	

Figure 3.17.30-131 GMF1542, Deleted Records List

- (2) The File ID consists of a number identifying the Master File plus an alpha to show the source of input.
- (3) The number code has the same meaning as the Master File System ID code which appears on many listings.
 - 1 = IMF
 - 2 = BMF
 - 3 = EPMF
 - 5 = IRP
- (4) The second position has the following alpha code:
 - M = mainline
 - I = IDRS
 - U = unpostable
- (5) In the Delete Code column, C, M, or S is the Delete Source Code. The C (computer-generated) deletes will also include a two-alpha code indicating the reason for the delete.
 - a. Code CT shows that the record count is not number or not greater than zero.
 - b. Code IC shows that the transaction record has invalid characters. This code also identifies transactions that get deleted because the File Location Code in the DLN is invalid for your Submission Processing Campus.
 - c. Code IL shows that the transaction record has an invalid length.
 - d. Code NB shows that a block of documents has no balance record. The balance record should be at the end of the record for each block and match the sum of the count and amount for the documents in the transaction block.
 - e. Code NT shows that the block has no transaction records.
 - f. Code OB shows that the transaction record is out of balance with the balance record in either count or amount.

- g. Code RF is a read failure of either a transaction record or a balance record.

3.17.30.12.6.1
(01-01-2010)
Balancing Counts and Amounts

- (1) Immediately under the balance record on the Deleted Records List, a separate set of balancing counts and amounts show the actual totals from the deleted documents. These amounts should always be the same, except when Delete Code OB is presents.
- (2) At the end of the Deleted Records List, a summary lists the counts and amounts of deleted records for each Master File and input system. (See IRM Figure 3.17.30-132).

P-R-F GMF-15-42		GRAND-TOTAL-SUMMARY			DELETED RECORDS LIST SUMMARY		DATE 07/12/20XX	PAGE 1
	SCCF	TEP	MANUAL	GRAND TOTAL				
RECORD COUNT	0	0	1	1				
DOC COUNT	0	0	1	1				
PJ CREDIT	0.00	0.00	50.00	50.00				
PJ DEBIT	0.00	0.00	0.00	0.00				

Figure 3.17.30-132 GMF1542, Deleted Records List Summary

- (3) A Grand Total Summary has the total counts and amounts of deleted records.
- (4) Check to make sure that all deletes processed. If any blocks that should have deleted is still on the Trans Release List, enter the required data at the bottom of the Trans Release Summary for deletion at ECC.
- (5) See IRM 3.17.30.11.7 for instructions on the resolution of TEP deletes.
- (6) At local option, one copy of the Deleted Records List may be routed to Collection.
 - a. Delayed re-entry may cause erroneous balance due and delinquency notices to be generated.
 - b. If re-entry is delayed, erroneous notices should be suppressed.
 - c. Line out and note "duplicate" for any transactions on the Deleted Records List which deleted because of duplicate processing.

3.17.30.12.7
(01-01-2010)
Transaction Release Adjustment Report

- (1) The Transaction Release Adjustment Report is a summary of records added and dropped by normal TEP processing. (See IRM Figure 3.17.30-133). This report is used to reconcile the Release Adjustments count on the Trans Release Summary.

P-R-F GMF-15-43		IRP TRANSACTION RELEASE ADJUSTMENT REPORT		DATE 07/12/20XX
ACTUAL TOTAL RELEASE RECORDS	107,868	PERFECTED TRANS RECORDS EXTRACTED		
PLUS GENERATED RECORDS ADDED	15,451	W2G-I-REC-CNT		
GEN-I-REC-COUNT	15,451	1099-I-REC-CNT		

Figure 3.17.30-133 GMF1543, IRP Transaction Release Adjustment Report

- (2) This Adjustment Report shows the number of records generated by the TEP and the number of records extracted from TEP for a special file which is not intended for ECC.
- (3) The "Generated Records Added" less the "Trans Records Deleted" will equal the "Released Adjustments" count on the summary. No money amount adjustment should ever be present on the release summary. Do not release the tape if any invalid or unexplained adjustments is present.

3.17.30.12.8
(01-01-2010)

- (1) Every block on the transaction tape for ECC is listed on the Trans Release List. (See IRM Figure 3.17.30-134).

Trans Release List

P-R-F GMF-15-44		KANSAS CITY SC TRANS RELEASE LIST					DATE 07-16-20XX	PAGE
SC BLOCK CTRL NUM	FILE ID	BLOCK DLN	DOC PRIOR STATUS CD	DOC COUNT	REC COUNT	PJ CREDITS	PJ DEBITS	TRANS TA SEQ NUMB
SCQ	1M	00210176403X	B	3	3	962.49	0.00	120XX7000
X8T	1M	00210189006X	B	54	54	0.00	0.00	120XX7000
42X	1M	00210197406X	B	1	1	0.00	0.00	120XX7000
TF3	1M	00210183700X	B	31	31	55,948,267.68	0.00	120XX7000
XA7	1M	00210191234X	B	37	37	9,258.68	0.00	120XX7000
XA8	1M	00210191235X	B	9	9	8,992.00	0.00	120XX7000
BC0	1M	00258175001X	B	99	99	0.00	68,247.82	120XX7000
XAA	1M	00217191493X	B	82	82	35,667.94	0.00	120XX7000
XAB	1M	00217191494X	B	22	22	1,906.57	0.00	120XX7000
Y8H	1M	00211189009X	B	48	48	0.00	0.00	120XX7000
JRT	2M	00220162050X	B	20	28	64,047.00	0.00	120XX7000
LV2	2M	00220168055X	B	10	10	4,526.09	0.00	120XX7000
MBR	2M	00220169041X	B	18	18	33,978.01	0.00	120XX7000
M7W	1M	00220169036X	B	60	60	308,140.64	0.00	120XX7000
PAK	1M	00220176019X	B	2	2	1,314.00	0.00	120XX7000
P8W	1M	00212176107X	B	4	4	0.00	0.00	120XX7000
RQF	1M	00212183100X	B	32	32	0.00	0.00	120XX7000
RST	1M	00212183101X	B	9	9	0.00	0.00	120XX7000
XBB	1M	00212189289X	B	45	45	0.00	0.00	120XX7000
U2J	1M	00224189404X	B	2	2	0.00	0.00	120XX7000
49C	1M	00221105032X	B	36	36	0.00	0.00	120XX7000
YD2	1M	00221191123X	B	99	99	35,144.85	0.00	120XX7000
YM4	1M	00221191101X	B	56	56	20,284.37	0.00	120XX7000
YL7	1M	00217191417X	B	68	68	16,740.58	0.00	120XX7000
YJ8	1M	00220191001X	B	29	29	22,961.00	0.00	120XX7000
BEU	1M	00224189401X	D	6	6	0.00	13,842.84	120XX7000
BEV	1M	00224189725X	D	1	1	0.00	400.00	120XX7000

Figure 3.17.30-134 GMF1544, SC Trans Release List

- (2) The Trans Release List is printed only upon request. The listing is kept on tape file GMF1545MCCPR and is kept in the Submission Processing Campus for thirty days.

- (3) Request a print of the Trans Release List if unable to balance the Release Summary to the Tape Control Record List, the Unpostable Control Report, or the Trans Release File Acceptance Voucher.
- 3.17.30.12.9
(01-01-2010)
**Trans Release Summary
Balancing**
- (1) The Trans Release Summaries (Other Total Summary and ELF Total Summary, if applicable) is annotated for each tape transmission to ECC. All GMF tapes get processed through router run 793-01 at ECC where separation is made by Master File.
- (2) In addition to the Other and the ELF Total Summaries, the following Trans Release Summaries is produced:
- Grand Total Summary (annotation not required) includes the totals of the Other Total Summary and the ELF Total Summary. If the ELF Only TEP BAL62 programs is executed, the ELF Total Summary in the consolidated TEP will have only those electronic records corrected in ERS. Refer to IRM 3.17.30.12.9.1 (c) for detailed information concerning the IMF ELF Only TEP and automated ELF BAL62.
 - Mainline Summaries for IMF, BMF, EPMF, and IRP.
 - Summaries for IMF, BMF, EPMF.
 - AUTO-UNDERRPT Summaries for IMF.
 - AUTO-LIEN-FILE Summaries for IMF and BMF.
 - Unpostable Summaries for IMF, BMF, EPMF, IRP, and CAWR.
- 3.17.30.12.9.1
(01-01-2010)
Mainline Trans. Release
- (1) The mainline Tape CRL for each Master File is balanced to the Mainline Trans Release Summary for the corresponding Master File.
- a. Subtract any Mainline deletes listed on the Deleted Records List, GMF1542, from the totals on the Tape CRL and annotate the resulting totals.
 - b. Balance the annotated good tape record count, document count, total debits, and total credits from the Tape CRL to the "SCCF Released" totals on the correct Trans Release Summary. (See IRM Figure 3.17.30-135).

P-R-F GMF-15-45		KANSAS CITY SC TRANS RELEASE SUMMARY			DATE 041620XX	PAGE 3
IMF MAINLINE						
	RECORD COUNT	DOCUMENT COUNT	PJ CREDITS	PJ DEBITS	NET PJ AMOUNT	
SCCF RELEASED	25459	25459	19,491,766.09	309,591.47	19,182,174.62	
ELF TEP RELEASED	4371	4371	0.00	0.00	0.00	
OTHER TEP RELEASED	21088	21088	19,491,766.09	309,591.47	19,182,174.62	
TOTAL TEP RELEASED	25459	25459	19,491,766.09	309,591.47	19,182,174.62	
RELEASED ADJUSTMENTS	0	0	0.00	0.00	0.00	
CORRECTED UNPOSTABLES	0	0	0.00	0.00	0.00	
RECLASSIFIED UNPOSTABLES	0	0	0.00	0.00	0.00	
NULLIFIED UNPOSTABLES	0	0	0.00	0.00	0.00	
PURGED UNPOSTABLES	0	0	0.00	0.00	0.00	

P/R/F SCF-11-51		IMF TAPE CONTROL RECORD LIST										DATE 04/16/20XX				
E	C	ABC	DLN	BAT NUM	R C	F C	T I	ABS NUM	TRANS TAPE AMOUNT	REC CT	DOC CT	TRANS TAPE SEQ NUM	F C	ERROR TAPE AMOUNT	DOC CT	F C
									5,398.00+	1	1	220XX190013506				
									387.00+	1	1	220XX190215210				
SUMMARY TOTALS:																
RECORD AND DOCUMENT COUNTS										25459	25459	1384				
TOTAL DEBITS									309,591.47	656.00						
TOTAL CREDITS									19,491,766.09	320,530.04						
TOTAL ERROR-CODED									0							
TOTAL ERROR-CODED DEBITS																
TOTAL ERROR-CODED CREDITS																

Figure 3.17.30-135 GMF1545, SC Trans Release Summary Balanced to the SCF1151, Tape Control Record List

- c. IMF MeF Submission Processing Campuses-When the computing centers is running the automated BAL62 and a separate TEP (GMF25) for a "clean" error free MeF (passed all GMF27 validity checks and ready for Good Tape), verify the BAL62 completed successfully and is available for viewing and retention on Control/D. This verification process must be completed and verified as correct prior to requesting the regular daily consolidated TEP (GMF15). The BAL62 will compare the **Released Document Totals** on the ELF/MeF Total Summary, Grand Total Summary, and IMF Mainline back to the BAL6140 total that read the input from GMF27 (ELF and MeF Docs to Good Status). The BAL62 will also scan for GMF25 TEP deletes. There is a zero tolerance for GMF25 TEP deletes, if the scan program identifies a DLN is present on any of the GMF25 TEP Delete reports (GMF2540, GMF2541 or GMF2542), the job will abort and will have to be completed manually by the computing center.

- d. Open a Priority 1 IRworks ticket and assign to EOPS-ECC-MOB-SCSS-UNISYS (Unisys CSA staff) with a share assign to EOPS-ECC-OSSVB-USS (Unisys Scheduling staff) for any discrepancies with the BAL62 and the ELF Only GMF25 TEP.

3.17.30.12.9.2
(01-01-2010)

**Integrated Data Retrieval
System (IDRS) Trans.
Release**

- (1) The IDRS Tape CRL for each Master File is balanced to the IDRS Trans Release Summary for the corresponding Master File.
- (2) Subtract any IDRS deletes listed on the Deleted Records List, GMF1542, from the totals on the IDRS Tape CRL and annotate the resulting totals.
- (3) Balance the annotated good tape record count, document count, total debits, and total credits from the Tape CRL to the "SCCF Released" totals on the IDRS Trans Release Summary. **(See 4 below when IDRS data is separated in TEP for AUTO—UNDERREPORTER and/or AUTO LIEN.)**
- (4) When IDRS data for IMF and BMF is released through TEP and SCCF on the AUTO—UNDERRPT (Trans Source Code B) and/or AUTO—LIEN—FILE (Trans Source Code L) Trans Release Summaries, the total of the record counts and documents counts from these Summaries plus the record and document counts from the IDRS Trans Release Summary will balance to the IDRS Tape CRL for the proper Master File.
 - a. Neither the AUTO—UNDERRPT nor the AUTO—LIEN—FILE Trans Release Summary will have money amounts but will have record and document counts only.
 - b. IDRS deletes in TEP with Trans Source Codes B and L cannot be perfected and reinput through mainline processing.

3.17.30.12.9.3
(01-01-2010)

**Unpostable Trans
Release**

- (1) The Unpostable Summaries for each Master File is balanced to the corresponding GUF5340, Unpostable Control Report, for each Master File.
 - a. From the GUF5340, the Total Corrected, the Reclassified the Total Nullified, and the Purged Unpostables should balance with the corresponding category on the Trans Release Summary for Unpostables for record counts, PJ credit and debit, and net PJ amounts.
 - b. Subtract any TEP deletes from the correct category (e.g., corrected, reclassified, etc.) on the GUF5340.
 - c. Add the record counts, PJ credit and PJ debit amounts of the Corrected, Reclassified, Nullified, and Purged Unpostables (minus any TEP deletes) on the GUF5340.
 - d. The result should equal the "SCCF Released" totals on the Unpostable Trans Release Summary. (See IRM Figure 3.17.30-136).

P-R-F GMF-15-45		KANSAS CITY SC TRANS RELEASE SUMMARY			DATE 080220XX	PAGE 13
IMF UNPOSTABLES						
	RECORD COUNT	DOCUMENT COUNT	PJ CREDITS	PJ DEBITS	NET PJ AMOUNT	
SCCF RELEASED	6669	6669	3,668,180.75	763,052.68	2,905,128.07-	
TEP RELEASED	6669	6669	3,668,180.75	763,052.68	2,905,128.07-	
RELEASED ADJUSTMENTS	0	0	0.00	0.00	0.00	
CORRECTED UNPOSTABLES	4301	4301	2,749,237.32	632,136.92	2,117,100.40-	
RECLASSIFIED UNPOSTABLES	993	993	778,932.70	102,137.78	676,794.92-	
NULLIFIED UNPOSTABLES	1375	1375	140,010.73	28,777.98	111,232.75-	
PURGED UNPOSTABLES	0	0	0.00	0.00	0.00	

P-R-F GUF-53-40		KCSC	IMF UNPOSTABLE CONTROL REPORT		DATE 08/02/20XX	PAGE 1
			RECORD COUNT	PJ CREDITS	PJ DEBITS	NET PJ AMOUNT
PREVIOUS BALANCE			20600	11,401,675.18	5,730,065.08	5,671,610.10-
ADDED SINCE LAST REPORT			5210	1,181,996.15	419,418.54	762,577.61-
	RESOLUTION CODE					
	CORRECTED	0	2728	2,178,431.91	324,190.16	1,854,241.75-
	CORRECTED	5	5	11,401,675.18	0.00	0.00
	CORRECTED	6	1568	1,181,996.15	307,946.76	262,858.45-
	CORRECTED	8	0	0.00	0.00	0.00
TOTAL CORRECTED UNPOSTABLES			4301	2,749,237.32	632,136.92	2,117,100.40-
RECLASSIFIED UNPOSTABLES	3/6		993	778,932.70	102,137.78	676,794.92-
	REINPUT	1	1	0.00	1,785.69	1,785.69
	VOID	2/D	1162	0.00	0.00	0.00
	REJECT	8	212	140,010.73	26,992.29	113,018.44-
TOTAL NULLIFIED UNPOSTABLES			1375	140,010.73	28,777.98	111,232.75-
TOTAL RESOLVED UNPOSTABLES	3/6		6669	3,668,180.75	763,052.68	2,905,128.07
PURGED UNPOSTABLES			0	0.00	0.00	0.00
CURRENT CYCLE BALANCE FROM GUF 51			19141	8,915,490.58	5,386,430.94	3,529,059.64-
UNRESOLVED UNPOSTABLES BY CYCLE						
CYCLE	RECORD COUNT		CYCLE	RECORD COUNT		
20XX29	3055		20XX28	2114		
20XX27	2351		20XX26	1931		
20XX25	1489		20XX24	1359		
20XX23	827		20XX22	740		
20XX21	773		20XX20	761		
20XX19	1202		20XX18	716		
20XX17	223		20XX16	124		
20XX15	106		20XX14	40		
20XX13	26		20XX12	27		
20XX11	32		20XX10	1245		

Figure 3.17.30-136 GMF 1545, SC Trans Release Summary Balancing to the GUF5340, IMF Unpostables Control Report

- e. If unable to reconcile an imbalance, do not release the transaction tape. Notify the Enterprise Computing Center via a Priority 1 IRworks ticket of a possible read fail and request a rerun of the TEP.

3.17.30.13 (1) Procedures relating to Unpostable controls follow.
(01-01-2010)

Unpostable Controls

- 3.17.30.13.1 (1) Records under generalized Unpostable Framework (GUF) control is not controlled by the SCCF.
(01-01-2010)
- General**
- (2) When a record is unable to post to the Master File, control is transferred back to the Submission Processing Campus and the record placed in the on-line Generalized Unpostable File.
 - (3) When Unpostables determines that a record cannot be corrected from the file, three different actions can be taken. These actions get shown on the Nullified Control Record List with From code 6 and three different To codes. (See IRM Figure 3.17.30-137).

P/R/F SCF-11-49		IMF NULLIFIED CONTROL RECORD LIST										DATE 08/02/20XX		PAGE 94	
ERR CD	ABC	DLN	SER NUM	F C	T C	CR CD	R C	D C	DOC CT	PREJOURNALIZED DEBITS	AMOUNTS CREDITS	OTHER PREJOURNALIZED DEBITS	AMOUNTS CREDITS		
JX7		00217/148/467/X	83	6	4				N	0001	649.02				
KT6		00217/149/409/X	16	6	4				N	0001	133.07				
L39		00217/149/415/X	73	6	4				N	0001	520.56				
L39		00217/149/415/X	45	6	4				N	0001	5.07				
L3A		00217/149/416/X	22	6	4				N	0001	1,046.20				
L3A		00217/149/416/X	46	6	4				N	0001	223.27				
L3A		00217/149/416/X	64	6	4				N	0001	10.80				
L3D		00217/149/419/X	16	6	4				N	0001	95.00				
L3F		00217/149/421/X	05	6	4				N	0001	150.00				
L8S		00217/149/428/X	99	6	4				N	0001	3,500.00				
L8S		00217/149/428/X	31	6	4				N	0001	892.00				
L8Y		00217/149/434/X	53	6	4				N	0001	158.02				
LBY		00217/153/434/X	62	6	4				N	0001	2,544.96				
MWU		00217/155/451/X	06	6	4				N	0001	2,454.00				
MZJ		00217/159/409/X	44	6	4				N	0001	137.50				
MZJ		00217/159/409/X	42	6	4				N	0001	1,000.00				
P42		00217/159/428/X	21	6	4				N	0001	20.07				
P6A		00217/159/433/X	60	6	4				N	0001	100.00				
P9Y		00217/159/449/X	27	6	4				N	0001	25.00				
VJE		00217/168/400/X	50	6	4				N	0001	8.97				
WVD		00217/168/498/X	01	6	4				N	0001	2,000.00				
XSD		00217/176/402/X	88	6	4				N	0001	3,536.83				
XSD		00217/176/402/X	46	6	4				N	0001	1,607.76				
X76		00217/176/415/X	50	6	4				N	0001	200.00				
X77		00217/176/416/X	09	6	4				N	0001	50.00				
X7C		00217/176/417/X	42	6	4				N	0001	500.00				
X78		00217/176/417/X	05	6	4				N	0001	3,000.00				
X7E		00217/176/420/X	34	6	4				N	0001	76.18				
XFF		00217/176/429/X	33	6	4				N	0001	150.00				
ZNJ		00217/176/488/X	25	6	4				N	0001	125.00				
ZT6		00217/176/490/X	06	6	4				N	0001	11.67				
ZT6		00217/176/490/X	72	6	4				N	0001	1,000.00				
ZWJ		00217/176/612/X	48	6	4				N	0001	40.58				
ZWN		00217/176/414/X	10	6	4				N	0001	137.50				
ZWY		00217/176/416/X	20	6	4				N	0001	73.00				
ZXZ		00217/176/419/X	63	6	4				N	0001	162.70				
D2P		00217/177/473/X	15	6	4				N	0001	2,545.00				
ZJ4		00217/182/024/X	18	6	4				N	0001	930.00				
VAG		00217/183/013/X	57	6	4				N	0001	404.00				
Z38		00217/183/024/X	26	6	4				N	0001	1,755.00				
FLT		00217/183/033/X	38	6	4				N	0001	1,500.00				
JLR		00217/184/007/X	77	6	4				N	0001	583.00				
RYY		00217/184/013/X	15	6	4				N	0001	2,000.00				
UJV		00217/184/012/X	41	6	4				N	0001	50.00				
6XJ		00217/189/011/X	34	6	4				N	0001	508.00				
XMM		00217/190/029/X	52	6	4				N	0001	210.00				
XMK		00217/190/031/X	07	6	4				N	0001	2,000.00				
ZPE		00217/191/011/X	20	6	4				N	0001	500.00				

Figure 3.17.30-137 SCF1149, Nullified Control Record List

- a. To code 4 shows that an unpostable rejected with Resolution Code 8. The complete input record is reconstructed as a reject register or ERS Suspense record to be worked by Error Resolution the same way as any

mainline reject. Resolution Code 8 is valid only for transactions that can be input through mainline processing.

- b. To code 2 shows that an unpostable record is voided with Resolution Code 2 or D. This control record does not reestablish an open module on the SCCF, but merely adds to the delete balance if the module is already on the SCCF. **(EXCEPTION:** Deleted IMF tax class 4 unpostables with IMF return DLNs do not add to delete balance of the IMF DLN module.) Resolution Code 2 shows that the record is controlled on IDRS to the originator (if possible) for subsequent action. Code D is a delete with no further action required. Both 2 and D is valid for non-remittance transactions only.
- c. To code 0 shows that an unpostable coded for reinput with Resolution Code 1. This code should be used infrequently and normally only when neither of the other codes is valid.

3.17.30.13.1.1
(01-01-2010)

Generalized Unpostable Framework (GUF) Count/Amount

- (1) The Unpostable Control listing (GUF5340) shows the count and amount of all items on the GUF, and the disposition by resolution code of all items cleared from the GUF. (See IRM Figure 3.17.30-138).

P-R-F GUF-53-40		KCSC	IMF UNPOSTABLE CONTROL REPORT		DATE 08/02/20XX	PAGE 1
			RECORD COUNT	PJ CREDITS	PJ DEBITS	NET PJ AMOUNT
PREVIOUS BALANCE			30117	10,680,902.23	5,580,902.21	
5,100,272.02-						
ADDED SINCE LAST REPORT			5912	1,163,884.04	775,338.07	
388,545.97-						
		RESOLUTION CODE				
	CORRECTED	0	2832	543,203.05	145,533.81	388,669.24-
	CORRECTED	5	41	0.00	0.00	0.00
	CORRECTED	6	1984	360,164.99	196,064.11	164,100.88-
	CORRECTED	8	0	0.00	0.00	0.00
TOTAL CORRECTED UNPOSTABLES			4857	903,368.04	341,597.92	552,770.12-
RECLASSIFIED UNPOSTABLES	3/6		103	106,066.06	10,228.29	95,837.77-
REINPUT	1		2	0.00	2,212.52	2,212.52
VOID	2/D		1169	0.00	0.00	0.00
REJECT	8		745	29,569.66	1,905.06	27,664.60-
TOTAL NULLIFIED UNPOSTABLES			1916	29,569.66	4,117.58	25,452.08-
TOTAL RESOLVED UNPOSTABLES			6876	1,039,003.76	355,943.79	674,059.97-
PURGED UNPOSTABLES			0	0.00	0.00	0.00
CURRENT CYCLE BALANCE FROM GUF 51			29153	10,814,782.51	6,000,296.49	4,814,758.02-
		UNRESOLVED UNPOSTABLES BY CYCLE				
CYCLE		RECORD COUNT	CYCLE	RECORD COUNT		
20XX30		3703	20XX29	3821		
20XX28		2186	20XX27	2453		
20XX26		1916	20XX25	1699		
20XX24		1641	20XX23	866		
20XX22		1392	20XX21	2222		
20XX20		1803	20XX19	1444		
20XX18		809	20XX17	585		
20XX16		294	20XX15	255		
20XX14		81	20XX13	60		
20XX12		96	20XX11	1827		

Figure 3.17.30-138 GUF5340, Unpostable Control Report

- a. The sum of Resolution Codes 1 and 8 should equal the amounts on the Nullified Control Record List.
- b. Resolution Codes 2 and D is voided items and should never include money.
- c. Resolution Codes 2/D for CAWR which is included in the Total Nullified Unpostables on the GUF5340 will not be listed on the SCF1149, Nullified CRL, nor will they be included in the Nullified Unpostable count on the TEP, GMF1545. Only the corrected unpostables for CAWR is passed from the GUF5340 to the TEP via GUF5102.
- d. Balance the Total Nullified Unpostables count minus the CAWR nullified with Resolution Codes 2/D and compare to the count on the Nullified CRL.
- e. The sum of the remaining codes represents the balance being returned to ECC for posting and should balance to the Unpostable Trans Release Summary by Master File as described in IRM 3.17.30.12.9.3.
- f. Unpostables corrected for tax period or MFT and closed with Resolution Code 6 will be counted as "Reclassified Unpostables" with Resolution Code 3/6 on the GUF5340, Unpostable Control Report. MFT corrections is valid in the GUF system if the new MFT is compatible with the original tax class.

3.17.30.13.1.2
(01-01-2010)

**Generalized Unpostable
Framework (GUF)
Extract**

- (1) The GUF Extract Run Control Report (GUF5149) can be used to balance to the Unpostable Control Report (GUF5340) and to identify "no match" conditions between the GUF Database and the transaction file or the TIN file. (See IRM Figure 3.17.30-139).

- (4) Remittance items may also require General Ledger action to move the money from Unpostables to SCCF or Master File.
- (5) One of the following literals will be printed on the listing:
 - a. DB No Match—The GUF Database record is present with no matching transaction record.
 - b. No Match TRS—The GUF transaction record is present with no matching Database record.
 - c. Error Trans—Both records is present, but they have data that does not match.
- (6) Normally, items will appear weekly on this listing and be removed only with a special run, GUF80 or GUF83. Occasionally, items will be listed once and then removed, because the second record is added to the GUF. Do not initiate reinput action until the record has appeared on the Unmatched listing for the second time.
- (7) Occasionally, GUF82 reports will be needed for balancing GUF51 / GUF53.
 - a. If the NEW-SC-UP-TRANS-FILE (GUF1102) is input to GUF82, the Receipts counts/amounts on the GUF53 reports will be off by the same counts/amounts shown on the GUF82-DELETE-REC-SUMMARY (GUF8241).
 - b. If the UPDATE-SC-UP-TRANS-FILE (GUF5101) is used, the Ending Inventory counts/amounts will be off by the same counts/amounts.

3.17.30.13.2
(01-01-2010)

**Balancing of Unpostable
Revenue Receipts**

- (1) The Unpostable Control Report, GUF5340, is loaded to Control-D weekly.
 - a. The “Previous Balance” should equal the “Current Cycle Balance” as shown on the previous week’s GUF5340.
 - b. Balance the “Total Nullified Unpostables” less any CAWR Resolution Code 2/D, to the SCF1149, Nullified Control Record List.
 - c. The “Purged Unpostables” is items returned to ECC without correction, normally as part of end-of-year processing. For balancing purposes, these items are still included as unpostables. Purged records remain in the “Previous Cycle Balance” and will not appear in the “Added Cycle” when the records come back from ECC.
 - d. Items corrected with Resolution Code B is normally part of end-of-year processing. These items get removed from the Unpostable inventory and subjected to the unpostable checks for the following year as if they’re raw documents.
- (2) Balance the Unpostable Control Report, GUF5340 to the Run Control Report, GUF0749.
 - a. The “ADDED SINCE LAST REPORT” line totals on the GUF5340 should equal the GUF0749 “NEW UNPOSTABLE CASES” when balanced by cycle, M File, Record Count, and money amounts.

Note: With the CADE 2 implementation, multiple IMF files (up to 5) will be received in each cycle and will need to be added together.
 - b. A variance may be the result of a Utility program run, GUF80, GUF82 and GUF86.
 - c. Notify the GUF contact according to local procedures when there is a variance between these two reports.

- (3) Balance the Control Data Reports 160-60-32 (BMF), 460-60-32 (IMF), 260-60-32) EPMF), and the 102-94-42 (PMF) (if the 102-94-42 is not available, refer to the 102-94-41 by Campus under the column titled “Unpostables Added”) to the GUF0749 Run Control Report.
 - a. Validate the total record count, total PJ credits, and the total PJ debits on the Control Data Reports listed above to the GUF0749 record count, PJ debit amount, and the PJ credit amount listed under the column heading “New Unpostable Cases.”
 - b. If there is a variance, open a IRworks ticket to the ECC EOPS CSA Staff.
- (4) Balance the Nullified Unpostable RRCS to the Trans Release List summary and to the Unpostable Controls. (See IRM Figure 3.17.30-140).

P/R/F		GUF-53-42		KCSC IMF		REVENUE RECEIPT CONTROL SHEET NULLIFIED UNPOSTABLES				DATE-08-02-20XX	
						CYCLE 20XX34					
						FROM 20XX274 TO 20XX243					
		CURRENT		FUTURE		OTHER PREJOURNALIZED					
		DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT
TC 1		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TC 2		\$761.00	\$29,569.66	\$0.00	\$0.00	\$3,356.58	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TC 3		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TC 3		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TC 4		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TC 5		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TC 7		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TC 8		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
INVALID TAX CLASS								\$0.00	\$0.00	\$0.00	\$0.00
TOTAL		\$761.00	\$29,569.66	\$0.00	\$0.00	\$3,356.58	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL RECORDS		747				\$4,117.58					
DLN DATES LOW 20XX121		HIGH 20XX208								\$29,569.66	

Figure 3.17.30-140 GUF5342, Revenue Receipt Control Sheet Nullified Unpostables

3.17.30.13.3
(01-01-2010)
Resolution of Nullified Unpostable Items

- (1) The Data Control function is not directly involved in the resolution or control of nullified unpostables.
- (2) Rejected unpostables (Resolution Code 8) is controlled directly to the Rejects function and worked as Reject registers or ERS suspense records.
- (3) Voided unpostables (Resolution Code 2 or D) is deleted from the GUF inventory and routed directly to the originating function or voided with no further action.
- (4) A few items get nullified with Resolution Code 1, because codes 2, D, and 8 is invalid.
 - a. These records get placed in the suspense inventory on the SCCF. The Unpostable function controls and routes these cases to the proper activity.
 - b. Some of these items may require SCCF adjustments, which will be prepared or requested by Unpostables, depending on local procedures.

- 3.17.30.13.3.1 (1) All nullified records get listed on the Nullified Distribution List (GUF5547) by functional area that is to receive the documents. (See IRM Figure 3.17.30-141).
Nullified Distribution List
- a. Items nullified with Resolution Code 1 may be designated by Unpostables for Data Controls by entering Nullify Area Code 31. These items will appear on a listing titled Nullified Distribution Listing—Data Controls. This code should only be used when a program problem has made it impossible to correct the Unpostable record in the normal manner or when Data Controls has determined that the record should not be processed. Verify that all documents on this list is received from Unpostables.
 - b. A master list of all items nullified with Unpostable Resolution Code 1 (6–0 control records) may be used by Data Controls to locate and resolve SCCF aged cases. This master list is routed to Unpostables, but an extra copy is available to Data Controls upon request.

- 3.17.30.13.3.2 (1) Each Nullified Distribution Listing has the following identifying information:
Nullified Distribution List Information
- Unpostable Resolution Code
 - Master File
 - DLN
 - Repeat Indicator
 - TIN
 - Name Control
 - MFT
 - Tax Period
 - Unpostable Code
 - Pre-journalized or Refund Amount
 - Assessment Statute Expiration Date
 - FTD Microfilm Number
 - Unpostable Category Code
 - IDRS Employee Number
 - Resolution Employee Number
 - Functional Area of Resolution
 - Remarks entered by Resolution function

P/R/F	GUF-55-47	KCSC	NULLIFIED DISTRIBUTION LISTING -- ACCOUNTING							DATE	08-02-20XX
URC	1	IDRS-CTRL-NUM									
MF	DLN	REP	F4251	TIN/TYPE	NCTRL	MFT	TXPD	UPC/RC	REF/PJ	AMOUNT	ASED
IMF	00258-193-95000-X	*	000006899	0	CERD	30	20XX12	168-0		\$500.00+	20XX0415
TRANS	CDS 702	IDRS EMP	EMPTY-RESOL 0026800000		AREA	UP	N-A-C	41	REMARKS TC S/B 700 NOT 702 PER DENISE		
TOTAL FOR THIS RECEIVING AREA:									1		

Figure 3.17.30-141 GUF5547, Nullified Distribution List

- 3.17.30.14 (1) Revenue Receipts balancing, validations, recording, and reporting follow.
 (01-01-2010)
Revenue Receipts

3.17.30.14.1
(01-01-2010)
Balancing Requirements

- (1) The Master File Report of U.S. Internal Revenue Receipts generated monthly is balanced to a worksheet with cumulative Revenue Receipt data. A report tape which has the data for the region and districts within each region is furnished for each Submission Processing Campus. (See IRM Figure 3.17.30-142).

P/R/F		180-40-11 REPORT OF U.S. INTERNAL REVENUE RECEIPTS - S.C. TRANSACTIONS REPORT				DATE 06-30-20XX	
		REPORT CODE 18				9 MONTHS PERIOD ENDING 063020XX 20XX28 PAGE 1 OF 6	
ITEM	DESCRIPTION						
1-	FORM 941 WITHHELD INCOME TAX AND FICA COLLECTIONS						
2-	FORM 942 FICA COLLECTIONS						
3-	FORM 943 FICA COLLECTIONS						
4-	FORM 1042 COLLECTIONS						
5-	TOTAL WITHHELD INCOME TAX AND FICA COLLECTIONS					TAX CLASS 1	
6-	FORM 1041 U.S. FIDUCIARY COLLECTIONS						
CAMPUS AND DISTRICT	ITEM 1	ITEM 2	ITEM 3	ITEM 4	ITEM 5	ITEM 6	
KANSAS CITY 00	89,578,799,461.83	34,381,283.38	274,860,237.62	225,926,393.89	90,113,967,376.72	454,179,612.88	
ABERDEEN 00	.00	.00	.00	.00	.00	.00	
CHICAGO 00	89,410,398,382.03	30,388,670.36	270,690,655.26	225,881,447.55	89,937,359,155.20	453,202,010.75	
DES MOINES 00	.00	.00	.00	.00	.00	.00	
FARGO 00	.00	.00	.00	.00	.00	.00	
KANSAS CITY 00	.00	.00	.00	.00	.00	.00	
KANSAS CITY 00	.00	.00	.00	.00	.00	.00	
KANSAS CITY 00	.00	.00	.00	.00	.00	.00	
KANSAS CITY 00	.00	.00	.00	.00	.00	.00	
MILWAUKEE 00	31,081,102.67	1,922.05	257,175.91	28,376.77	31,368,577.40	99,435.23	
OMAHA 00	.00	.00	.00	.00	.00	.00	
SPRINGFIELD 00	.00	.00	.00	.00	.00	.00	
ST. LOUIS 00	694,885.33+	.00	2,965.14+	11,794.21	686,056.26+	843,239.44	
ST. PAUL 00	971.58	.00	.00	.00	971.58	.00	
WICHITA 00	.00	.00	.00	.00	.00	.00	

Figure 3.17.30-142 Control-D Report 180-40-11, Master File Report of U.S. Internal Revenue Receipts

- (2) At any time after an amount is received at the Submission Processing Campus, it may be:
- Posted on the Master File (includes resequence and NMF items)
 - In suspense (still in the Submission Processing Campus, but in process to ECC).
 - On the Unpostable File.
 - In the Unidentified accounts.
 - Deposited to the Submission Processing Campus but transferred to NMF.
- (3) Revenue Receipts is defined as pre-journalized input amounts with any valid document code except 34, 45, 48, 51, 56, 58, or 68. The report period begins Oct. 1 of each fiscal year and is cumulative through Sept. 30th. Revenue Receipts reported get selected by DLN Control date, which is the date of deposit or reclassification. Revenue Receipts with control dates which is earlier than the report period (Oct. 1) is not accumulated for reports purposes. Revenues with control dates from Oct. 1 to the end of the current report month is accumulated as "CURRENT" Revenues and Control dates following the end of the current report month is accumulated as "FUTURE".
- (4) Special processing of revenue receipts continues two cycles into the beginning of the new fiscal year. This period is called the September Supplemental report period and is often referred to as "13th Month" processing. For the September Supplemental, the programs continue counting of revenue receipts for the fiscal year just ended separately but concurrently with the counting of revenue receipts for the new fiscal year. Special reports get produced from Master File

and from local Non-Master File to facilitate reconciliation between collection of revenue and transactions posted to taxpayers' accounts.

3.17.30.14.1.1
(12-05-2024)

**Reports Cycle Cutoff
Dates**

(1) Reports Cycle Cutoff Dates

- a. Below are the cycle cutoff dates for revenue receipts reports for 2025:
- b. The report month cutoff is determined by the last day of the month as it falls in the last Campus production cycle of the month. The GMF Campus production cycle starts on a Thursday and ends on a Wednesday with the final transfer of TEP data to Master File on Thursday. If a holiday falls on a Thursday during the last cycle, the final transfer day will be Wednesday.

Note: If the last Campus production day of the month falls on a Thursday, the cut-off cycle will be set to the prior cycle. For example: in May 2012, May 31st fell on a Thursday, which started Campus production cycle 2012/24. Therefore, the cycle cut-off for the month of May is set to the preceding cycle 2012/23.

- c. ECC uses the S107 date to determine whether a revenue receipt is to be classified as current or future money. The S107 date is the Julian Date of the last day of the month. The S107 cycle is the Campus Production cycle that has the last Campus Production date of the month following the cut-off cycles listed below. See IRM 3.17.221.11.1(3), Enterprise Computing Center Data Controls.
- d. Please report discrepancies with Information Technology Services (ITS), IRM 2.7.9, Enterprise Computing Center - Martinsburg (ECC-MTB) Processing Timeliness, to Submission Processing Accounting Tax Payments, Service Center Accounting and Deposit, Accounting Control SCCF analyst.

Month	Last Processing Cycle for Month	Inclusive Dates for Accounting Report	Last EDT (by 3:00 PM ET) Date to ECC	ECC Shipping Date for ACC and Opr Report	Submission Processing Campus Acc and Opr Report Shipping Date
January	202506	2024275-2025031	02/06	14 Feb 2025	21 Feb 2025
February	202510	2024275-2025059	03/06	14 Mar 2025	21 Mar 2025
March	202514	2024275-2025090	04/03	11 Apr 2025	18 Apr 2025
April	202518	2024275-2025120	05/01	09 May 2025	16 May 2025
May	202523	2024275-2025151	06/05	13 Jun 2025	20 Jun 2025
June	202527	2024275-2025181	07/03	11 Jul 2025	18 Jul 2025
July	202531	2024275-2025212	07/31	08 Aug 2025	15 Aug 2025
August	202536	2024275-2025243	09/04	12 Sep 2025	19 Sep 2025
September	202540	2024275-2025273	10/02	10 Oct 2025	17 Oct 2025
Sept. Sup.	202542	2024275-2025273	10/16	24 Oct 2025	31 Oct 2025
October	202545	2025274-2025304	11/06	14 Nov 2025	21 Nov 2025
November	202549	2025274-2025334	12/04	12 Dec 2025	19 Dec 2025
December	202553	2025274-2025365	12/29	02 Jan 2026	09 Jan 2026

3.17.30.14.2
(01-01-2010)

**Receipts Control
Account (RCA)**

- (1) The RCA is a manually prepared worksheet used for a cumulative control of revenue receipts reports data. (See IRM Figure 3.17.30-143).

RCA Revenue Control Account Spreadsheet Kansas City Campus May 20XX				
	Tax Class 1	Tax Class 2	Tax Class 3	Total
Revenue Receipts	\$592,689,298.14	\$13,739,342,776.00	\$960,791,827.13	\$19,044,251,793.73
Nullified Unpostable	\$369,731.39	(\$2,103,032.04)	\$5,884,200.00	\$4,025,332.47
ECC Deletes	\$0.00	\$0.00	\$0.00	\$0.00
Pro 160-02	\$20,980.29	\$42,326.00	\$2,064.29	\$0.00
BMF SC Recap	(\$111,089,170.46)	(\$2,809,013.46)	\$84,720,932.64	(\$0.00)
3996 Total Line 5	\$481,990,839.36	\$13,734,473,056.50	\$1,051,399,024.06	\$19,048,277,126.20
Adjustment	\$0.00	\$0.00	\$0.00	\$0.00
Adjusted Total	\$481,990,839.36	\$13,734,473,056.50	\$1,051,399,024.06	\$19,048,277,126.20
FTD Cum Total	\$80,461,098,445.22	\$136,939,492.41	\$15,036,586,879.14	\$101,188,649,935.41
KCSC Total	\$80,943,089,284.58	\$13,871,412,548.91	\$16,087,985,903.20	\$120,236,927,061.61
180-40-11	\$80,943,089,284.58		\$16,087,985,903.20	\$106,983,815,408.12
480-39-11		\$13,871,412,548.91		\$13,253,111,653.49
ECC Total	\$80,943,089,284.58	\$13,871,412,548.91	\$16,087,985,903.20	\$120,236,927,061.61
Grand Total	\$0.00	\$0.00	\$0.00	\$0.00

Figure 3.17.30-143 Receipts Control Account Worksheet

- (2) All the worksheet totals are cumulative from October 1.
- (3) The examples shown here provide for separate subsidiary worksheets which is updated weekly.
 - a. The monthly RCA spread in these examples uses the totals from the other worksheets.
 - b. The RCA spread may also be prepared without the separate worksheets shown in Figure 3.17.30-148 through Figure 3.17.30-151.

3.17.30.14.2.1
 (01-01-2011)
**Receipts Control
 Account (RCA)
 Worksheets**

- (1) The Revenue Receipts Control worksheet is prepared from the weekly RRCS, SCF1340. Amounts appearing as future will be posted to the following month. (See IRM Figure 3.17.30-144).

REVENUE RECEIPTS			
RCA Feeder Report			
Kansas City Campus			
MAY 20XX			
Cycle	File	Tax Class 1	Tax Class 2
Cum Forward		\$472,963,873.46	\$11,732,433,900.77
20XX18	BMF	\$50,261,710.51	\$83,962,019.89
	IMF		\$1,415,250,750.89
20XX19	BMF	\$29,600,561.66	\$14,874,751.97
	IMF		\$193,045,166.02
20XX20	BMF	\$18,805,551.66	\$116,227,375.78
	IMF		\$79,755,182.47
20XX21	BMF	\$11,835,479.74	\$18,711,485.61
	IMF		\$39,925,733.65
20XX22	BMF	\$9,222,121.11	\$4,500,415.93
	IMF		\$40,655,992.97
Grand Total		\$592,689,298.14	\$13,739,342,775.95

Total
\$16,158,345,779.18
\$349,368,104.90
\$1,415,250,750.94
\$198,377,832.42
\$193,045,166.02
\$391,523,065.85
\$79,755,182.47
\$152,470,627.17
\$39,925,733.65
\$25,533,558.16
40,655,992.97
\$19,044,251,793.73

Figure 3.17.30-144 Revenue Receipts Control Worksheet

(2) The Nullified Unpostables worksheet is prepared from the Nullified Unpostable RRCS, GUF5342. (See IRM Figure 3.17.30-145).

CONTROL DATA	RUN 02	PROJECT 160	CYCLE 20XX18	23C DATE
S C REVENUE RECEIPT CONTROLS				
00 KANSAS CITY, S.C.				
RECLASSIFIED	1	177,908.79 -		
		317,059.41 +		
941		139,150.62 T +	177,908.79	317,059.41
1120			118,384.50	115,998.70
720	2	10,706.60 -	176.00	176.00
942		10,706.60 +	0.00	0.00
1041		0.00 T +	10,706.60	10,706.60
1065			.00	.00
CT-1	3	118,384.50 -	.00	.00
940		115,998.70 +	139,609.27	458.65
943		28,196.20 -	.00	.00
1042		30,582.00 +	.00	.00
CVL PEN		1,108.00 -	.00	.00
990C		1,108.00 +	.00	.00
990T		.00 T +	28,196.20	30,582.00
1041A	4		1,108.00	1,108.00
5227		176.00 -	.00	.00
990PF		176.00 +	.00	.00
4720		1,047.90 -	1,047.90	824.00
709		824.00 +	.00	.00
706		54.00 +	.00	.00
4638		54.00 -	.00	.00
2290		240.00 -	.00	.00
11		463.90 +	.00	.00
11B		0.00 T +	.00	54.00
11C	8		54.00	.00
730		139,609.27 -	.00	.00
990		458.62 +	.00	.00
TOTAL		458.62 -	.00	.00
		450.65 +	.00	.00
		139,158.62- T +	240.00	463.90
			477,430.66	477,430.66

Figure 3.17.30-147 Unpostable Reclassification Worksheet

- a. From the Reclassified report from run 160-02, compute the net of decreases (left column) and increases (right column) for all forms in each tax class. (See IRM Figure 3.17.30-148).

UNPOSTABLE CONTROL PRO 160-02			
RCA Feeder Report Kansas City Campus May 20XX			
Cycle	Tax Class 1	Tax Class 2	Tax Class 3
Cum Forward	\$0.00	\$42,450.00	\$0.00
20XX18	\$0.00	\$0.00	\$0.00
20XX19	\$0.00	\$0.00	\$0.00
20XX20	\$0.00	(\$124.00)	\$0.00
20XX21	\$0.00	\$0.00	\$0.00
20XX22	\$0.00	\$0.00	\$0.00
Grand Total	\$0.00	\$42,326.00	\$0.00

Total
\$0.00
\$0.00
\$0.00
\$0.00
\$0.00
\$0.00
\$0.00
\$0.00
\$0.00

Figure 3.17.30-148 Unpostable Control Report via 160-02 Run

b. For any tax class with a net change, enter the amount onto the work sheet.

(6) Summarize each worksheet column down and cross foot to the Total column to assure that computations is correct.

3.17.30.14.2.2
(07-18-2022)

Worksheet Balancing

(1) Enter the work sheet totals onto the RCA.

- a. Add the amounts from the Revenue Receipts Control Sheet.
- b. Subtract the amounts from the Nullified Unpostable work sheet and for ECC deletes and rejects.
- c. Add or subtract the amounts from the S.C. Recap and Unpostable Re-classification work sheets, based on the sign.
- d. Add EFTPS work sheet totals. The work sheet totals are a compilation of the CMS.30, Daily EFTPS Deposit Ticket Summary Report.
- e. This total is the amount reported on line 5 of Form 3996.
- f. This is the RCA total. Verify the totals to the monthly US Internal Revenue Receipts (180-40-11 (all tax classes), 480-55-11 (tax class 2 only) and SCF1340 (tax class 2 and 4) from ECC.
- g. Provide more entry on RCA spreadsheet to clearly reflect all discrepancies with ECC reports. Include the RCA spreadsheet with the monthly Form 3996 report to Headquarters. See IRM 3.17.30.14.8.1 for carrying imbalances with ECC.)
- h. The monthly BMF and IMF Report Code 18 from ECC, 180-40-11, and 480-55-11, respectively is available to users on Control-D for printing.
- i. ECC will furnish an abbreviated report by cycle similar to 180-40-11 for BMF revenue receipt amounts.

3.17.30.14.3
(05-22-2019)

Revenue Receipts Computer Runs

(1) Runs that get used on the RCA spread.

- a. Weekly RRCS SCF1340 is a summation of all the revenue receipts transferred to ECC on the transaction tapes.

3.17.30.14.2.2

- b. Nullified Unpostable RRCS GUF5342 is a summation of the Nullified Unpostable revenue receipts transferred back to the Submission Processing Campus from ECC.
 - c. Reclassification from Unpostable Correction number 160-02 is reclassified summaries received from ECC.
 - d. EFTPS RRCS-CMS.23, is a weekly RRCS which should balance to both a week of CMS.30s and AAVs received from ECC.
 - e. SC Recap—Run number 160-43 is a reclassification summary from ECC.
- (2) Also requested at this time is Run SCF1341, the NMF Report of Internal Revenue Receipts (KCSC only). This run balances to the NMF RCA.
- (3) Master File Report of U.S. Internal Revenue Receipts is generated monthly at ECC and sent to each Submission Processing Campus. Run number 480-55-11 (IMF) and Run number 180-40-11 (BMF).
- (4) IMF and BMF non-revenue revenue receipt reports will be generated monthly at ECC and sent to each Submission Processing Campus. Initially, these reports will report only arbitrage and User Fee amounts.

3.17.30.14.4
(01-01-2010)
Adjustments to Revenue Receipts

- (1) Adjustments to the Non-Master File Report of U.S. Internal Revenue Receipts is made using Command Code SCFRV. See IRM 3.17.30.18.4 for procedures. Corrections actually intended for another Master File may be made to NMF, as revenue receipt totals is computed without regard to Master File.

3.17.30.14.5
(01-01-2010)
Master Block Control Sheet (MBCS)

- (1) The MBCS is a report of revenue receipts currently in-process on the SCCF. (See IRM Figure 3.17.30-149).

P/R/F SCF-07-56		DATE 07/12/20XX		PAGE 1
KANSAS CITY SC TOTAL MASTER BLOCK CONTROL SHEET				
FROM 20XX274 TO 20XX243			CYCLE 20XX28	
TC 1	TC 2	TC 3	TC 4	
4,942,964.53-	172,595,277.55-	6,464,486.84-	2,536,756.04-	
TC 5	TC 7	TC 8		
24,383,645.36-	87,266,190.62-	159,477.24-		
TOTALS				

Figure 3.17.30-149 SCF0756, SC Total Master Block Control Sheet

- a. The MBCS is produced monthly for preparation of the Tax Revenue Receipts Recap (Form 3996). The monthly dual MBCS is produced on the first or second workday of the following month. The MBCS total for all Master Files is entered on line 4 of Form 3996.
 - b. The MBCS should be reconciled to the General Ledger revenue receipts account 2100 at least on a weekly basis.
- (2) The MBCS is produced each day from an analysis in run SCF05. The report is printed as SCF0756.
- a. The date and cycle on the SCF83 file are used to determine which revenue receipts is counted on the report. The SCF01 Run Control Sheet

(figure 3.17.30-38) shows the information that is on the SCF83 file. The dates and cycle are also shown in the header part of the MBCS.

- b. The "From" date should be the first day of the current fiscal year and "TO" date should be the last day of the current month or of the month being reported.
- c. For the daily MBCS, the MBCS "Cycle" is the current processing cycle. The monthly MBCS should have the cycle number corresponding to the closing cycle of the month being reported.
- d. Contact the Enterprise Computing Center to change any of the information on the SCF83 date record.
- e. Only one MBCS can be produced from each SCF05 run. At the beginning of the fiscal year, it will be necessary to run SCF05 and SCF07 twice each day to capture separate revenue receipts for both fiscal years. One pass should have the current fiscal year from and to date ranges and the other pass should have the prior fiscal year dates. Both passes should have the current cycle information. The SCF83 file must be changed for each run.

3.17.30.14.5.1
(01-01-2010)

**Master Block Control
Sheet (MBCS) Cum Data**

- (1) The MBCS accumulates the following:
 - a. The net (credit minus debit) of all money amounts in-process on the SCCF with revenue receipt document codes and control dates within the period specified on the date card.
 - b. Any money that is removed to good tape on the CRL Good Block Proof Record listing by the cycle specified on the SCF83 date record is not included on the MBCS. Money removed after the designated cycle is added back into the MBCS, even though the amount is no longer "in-process" on the SCCF. Nullified unpostable amounts is included on the MBCS, unless the records nullified later than the MBCS cutoff cycle on the SCF83 date record.
 - c. All SCCF adjustments, master control records, and renumbered transactions is included in MBCS computation regardless of posting cycle, if the DLN meets revenue receipt and DLN date requirements.

3.17.30.14.5.2
(01-01-2010)

**Master Block Control
Sheet (MBCS)
Reconciling Reports**

- (1) Controls used in reconciling the MBCS (whether separately or collectively) is the RRCS (RCA for IMF and BMF if monthly) totals which include good tape items cleared to ECC, GUF nullified unpostables, ECC deletes and NMF totals cleared to NMF Revenue Receipts Report; CRLs adjusted by SCFAJ adjustments non-journal pending SCCF adjustments; Form 4028 journaled SCCF adjustments posted to the various files; and renumbered list SCCF adjustments requiring reclassification.
 - a. The procedures outlined for reconciling the MBCS is basic and can be used in various formats at any desired balancing period; (i.e., daily, weekly or monthly). Referenced exhibits is only typical examples of tax class worksheets that can be used to spread and summarize the control data kept within each Submission Processing Campus.
 - b. These procedures assume that the MBCS is in balance at the beginning of the reporting period. If the MBCS is not in balance, it may be necessary to reconstruct unproven reconciling cum figures from the first of the fiscal year which will "force balance" to the MBCS.

3.17.30.14.5.3 (1) Prepare an MBCS Summary Worksheet. (See IRM Figure 3.17.30-150).
(01-01-2010)

**Master Block Control
Sheet (MBCS) Summary
Worksheet Procedures**

MBCS Summary Worksheet		CYCLE: 20XX28-X DATE: 07-12-20XX		PAGE 1
	T/C 1	T/C 2	TOTAL	
IMF/IRAF	14,759,842.16	30,037,413.07	30,037,415.40	
BMF		2,678,719.85	106,456,477.69	
NMF	114,354.88	349,621.66	14,303,202.53	
MBCS TOTALS	14,874,197.04	33,065,754.58	150,797,095.62	
MBCS Reconciliation				
RRCS IMF/BMF	(10,388,086.95)	(29,500,836.50)	(3,934,710,239.29)	
NMF	(7,960,008.91)	(1,191,796.43)	(92,951,190.05)	
CRLS	456,045,672.05	(44,000.00)	4,179,751,324.60	
4028's Non Journalled	(186,832.76)	(256,373.79)	(78,856.40)	
4028's Journalled	(915,625.64)	364,069.45	(515,246.87)	
Renumber List	6,459,879.17	(2,439,817.31)	(703,701.21)	
RECONCILIATION TOTALS	26,874,127.00	-33,065,754.58	150,792,090.78	
DIFFERENCE	0.00	(0.00)	5,004.84	

Figure 3.17.30-150 MBCS Summary Worksheet

(2) MBCS Summarization:

- a. List amounts from each MBCS (See IRM Figure 3.17.30-153) for IMF, BMF, and NMF by tax class on the MBCS Summary Worksheet. (See IRM Figure 3.17.30-151).
- b. Total amounts by tax class and double underline. These are the totals to be reconciled.

(3) MBCS Reconciliation Procedures:

- (4) RRCS Summary Worksheet. (See IRM Figure 3.17.30-151).

IMF/BMF		T/C1	T/C2	Total
Balance Forward		423,820,356.94	3,059,551,377.13	3,905,873,721.86
IMF DR			(839,688.16)	(839,688.16)
RRCS CR			9,342,304.52	9,342,304.52
GUF DR				
CR				
ECC DR				
Deletes CR				
BMF DR	(1,072,405.96)		9,866.67	2,251,855.12
RRCS CR	9,894,513.00		164,210.55	22,577,209.32
GUF DR				
CR				
ECC DR				
Deletes CR				
Total IMF/BMF	<u>432,642,463.98</u>		<u>3,068,228,070.71</u>	<u>3,939,205,402.66</u>
NMF Balance Forward	1,815,805.03		866,497.16	98,707,698.45
RRCS DR	(7,603.83)			(7,603.83)
CR	75,320.75		325,891.27	1,251,094.43
Total NMF	<u>1,883,521.95</u>		<u>1,192,388.43</u>	<u>99,951,189.05</u>

Figure 3.17.30-151 RRCS Summary Worksheet

- IMF/BMF—list the RRCS totals including the cum balance from the previous period on the RRCS summary worksheet. Do not change the signs; (i.e., plus will remain plus, etc.). List any GUF nullified unpostables and ECC deletes. Reverse the signs on these entries, (i.e., plus signs will become minuses, etc.). Remember—these items have previously cleared to ECC and is going through the SCCF in-process accounts a second time without revenue receipt journalization (2100 Account). Total entries by tax class and double underline.
- NMF—list the RRCS totals including the cum balance from the previous period on the RRCS summary sheet. Do not change the signs; (i.e., plus signs will remain plus, etc.). Total the entries and double underline.
- Transfer the separate IMF/BMF and NMF totals to the MBCS Summary worksheet. (See IRM Figure 3.17.30-153). The signs must be reversed on this transfer; (i.e., plus signs will become minus and minus signs will become plus). Be careful that the signs get carried properly.
- When the MBCS is reconciled, the RRCS Summary Worksheet should agree with the figures entered on the RCA spreadsheet per IRM 3.17.30.14.8. The signs will remain the same.

3.17.30.14.5.4
(01-01-2010)

**Control Record Listing
(CRL) Worksheet
Summary**

(1) CRL Summary Worksheet:

- a. List Master CRL total amounts by tax class from the IDRS, Mainline and RRPS Form 8627, Control Record List Balancing Worksheet (See IRM Figure 3.17.30-152) on a CRL Summary Worksheet. (See IRM Figure 3.17.30-153). Be careful to include only CRL data that pertains to the reconciling period. Be equally careful to assure that all data is accounted for.

CRL TAX CLASS BALANCING IDRS		Cycle 20XX28-X CRL Date 07/12/XX	
CRL PORTION	T/C 1 WT AND FICA	T/C 2 INDIV INCOME	TOTAL
IMF DEBITS (-)		(3,910,151.51)	(3,910,151.51)
IMF DEPOSIT CREDIT		38,099.14	38,099.14
IMF NON-DEPOSIT CREDIT		1,557,734.96	1,557,734.96
BMF DEBITS (-)	(2,761.17)	(3,750.00)	(7,754.49)
BMF DEPOSIT CREDIT			0.00
BMF NON-DEPOSIT CREDIT	1,695.51		2,283.99
IMF MFT29 DEBITS (-)			(9,458.55)
IMF MFT29 DEPOSIT CREDIT			0.00
IMF NON-DEPOSIT CREDIT			5,057.80
NMF DEBITS (-)			0.00
NMF DEPOSIT CREDIT			0.00
NMF NON-DEPOSIT CREDIT			0.00
CRL TOTAL	(1,065.66)	(2,318,067.41)	(2,324,188.66)

Figure 3.17.30-153 CRL Summary Worksheet

- b. Transfer the overall tax class totals to the MBCS Summary Worksheet. (See IRM Figure 3.17.30-153). Carry the signs forward as they appear on the CRL worksheets.

3.17.30.14.5.5
(01-01-2010)

Non-Journal Adjustment Worksheet

(1) Form 4028 Non-Journal Adjustment Worksheet

- a. List each pending adjustment separately by SCCF file and by tax class on a Form 4028 Non-journal Adjustment Worksheet. (See IRM Figure 3.17.30-154). SCFAJ adjustments is included in the CRL totals, but not in the MBCS totals. Analyze each adjustment to determine if it is an add or delete to the SCCF database. **TIP:** Annotate the “from” and “to” codes and the DLNs of each adjustment opposite the entry. This will become helpful if imbalances occur.
- b. Total the entries for each tax class and transfer the amounts to the MBCS Summary Worksheet. (See IRM Figure 3.17.30-153). Because the SCFAJ adjustments is not included in the MBCS totals, these tax class totals will be carried and reversed on the MBCS Summary Worksheet.
- c. The totals from the Form 4028 Non-Journal Adjustment Worksheet (figure 3.17.30-157) will also become pending adjustments on line 12 of Form 3996, Tax Revenue Receipt Recap. These totals will be transferred as is to Form 3996.

4028 Nonjournal Adj Worksheet			Cycle 20XX06-X Date 2-6-20XX	
IMF	T/C 1	T/C 2		Total
00 00217-022-302-X		238,612.63		238,612.63
05 00217-022-895-X		(3,665.80)		(3,665.80)
80 00217-344-899-X		(40.00)		(40.00)
70 00220-029-348-X		28,018.00		28,018.00
 BMF				
80 00117-035-434-X	(468.49)			(468.49)
00 00204-004-960-X	321,600.00			321,600.00
00 00517-035-500-X	2,682.26			2,682.26
50 00141-022-452-X	43,803.48			43,803.48
00 00495-016-457-X	1,407.64			1,407.64
80 00141-029-585-X	(29.67)			(29.67)
 NMF				
05 00127-360-198-X		(5,150.75)		(5,150.75)
05 00228-358-200-X		(29,859.62)		(29,859.62)
05 00428-312-200-X		(80,378.80)		(80,378.80)
05 00228-332-200-X		19.04		19.04
 Total pending MCR Adj	368,995.22	147,554.70		576,269.16

Figure 3.17.30-154 MBCS Summary Worksheet

3.17.30.14.5.6
(01-01-2010)

Journalized Adjustment Worksheet

(1) Form 4028 Journalized Adjustment Worksheet:

- a. Do not include SCCF adjustments controlling ECC deletes. These are included on the RRCS Summary Worksheet.
- b. List amounts **posted** to SCCF from SCCF adjustments by SCCF file and by tax class on a Form 4028 Journalized Adjustment Worksheet. (See IRM Figure 3.17.30-155). **TIP:** List amounts separately, annotate the cycle and day the adjustment posted to SCCF, and the journal number. This will be helpful when imbalances occur.

Journalized Adjustments Worksheet				Cycle 20XX06 Date 2-6-20XX	
	TC1	TC2		Total	
Balance Forward		363,197.45		363,197.45	
IMF 250 20XX0208 065		872.00		872.00	
400 014					
NMF 250 20XX0208 068		1,356.75		1,356.75	
400 015					
	_____	_____		_____	
		365,426.20		365,426.20	

Figure 3.17.30-155 Form 4028 Journaled Adjustment Worksheet

- c. Unposted journaled SCCF Adjustments will be reconciling adjustments on line 12 of Form 3996.
- d. Transfer the summary totals to the MBCS Summary Worksheet. (See IRM Figure 3.17.30-153). These totals will be carried as their true sign.

3.17.30.14.5.7
(01-01-2010)

Renumbered Worksheet

(1) Renumbered List Adjustment Worksheet:

- a. List amounts with current Julian dates renumbered to different tax classes on a Renumbered List Adjustment Worksheet. (See IRM Figure 3.17.30-156). **TIP:** List each amount separately, annotate the renumber list cycle and page number of the entry. This will be helpful when imbalances occur.

Renumber List Summary Sheet		Cycle 20XX06-X Date 2-6-20XX	
	T/C 1	T/C 2	Totals
Balance Forward	461,310.76	(2,447,646.85)	(1,986,336.09)
IMF 20XX06-5 p.3		8,476.92	8,476.92
BMF 20XX06-5 p.6		(1,386.44)	(1,386.44)
NMF 20XX06-5 p.2			
Totals	461,310.76	(2,440,556.37)	(1,979,245.61)

Figure 3.17.30-156 Renumbered List Adjustment Worksheet

- b. Transfer the summary totals to the MBCS Summary Worksheet. (See IRM Figure 3.17.30-153). These totals will be carried as their true sign.
- c. A with remit DLN with a current Julian date that renumbered to a prior Julian date (or vice versa) must be corrected as soon as possible, or it will need to be carried as non-correctable on line 8 of the Form 3996.
- d. Not journaled reclassifications will be reconciling items on line 11 of Form 3996.
- e. Amounts renumbered to Unidentified but not added to the URF will be reconciling items on line 12 of Form 3996.
- f. Total all amounts on the MBCS Summary Worksheet (See IRM Figure 3.17.30-153) for the RRCS (RCA if monthly) entries, CRLs and SCCF adjustments. These totals should agree with the MBCS summarization totals.

3.17.30.14.6
(11-27-2020)

**Preparation of Form
3996**

- (1) Form 3996, Tax Revenue Receipts Recap, is prepared according to the following procedures. (See IRM Figure 3.17.30-157).

TAX REVENUE RECEIPTS RECAP					KANSAS CITY
Item	Tax Class				
	1-WT and FICA	2-Individual Income	3-Corporation	4-Excise	
General Ledger	1. DMR amounts	\$671,179,916.94	\$13,865,935,583.06	\$966,795,772.37	\$96,436,425.44
	2. AJR amounts	(\$191,725,047.40)	(\$60,263,979.64)	\$119,627,808.43	\$102,733,194.67
	3. Account 2100 total (1 + 2)	\$479,454,869.54	\$13,805,671,603.42	\$1,086,423,580.80	\$199,169,620.09
Revenue Receipts Control	4. MBCS total	\$2,271,115.60	\$69,404,344.08	\$38,690,678.64	\$2,309,900.38
	5. IMF and BMF RRCS control	\$481,990,839.36	\$13,734,473,056.50	\$1,051,399,024.06	\$191,556,788.06
	6. NMF RRCS	\$130,344.34	\$1,241,648.55	\$8,554,155.87	\$3,208,275.79
	7. DCF, URF, and IRAF revenue receipts	(\$6,616,661.26)	\$477,062.76		\$265,864.39
	8. Noncorrectable reconciled amounts	\$145,109.93	\$665,868.27	(\$9,691,421.02)	\$1,074,099.38
9. Total revenue receipts control (sum of 4 through 8)	\$477,920,747.97	\$13,806,261,980.16	\$1,088,952,437.55	\$198,414,928.00	
Variance	10. Total variance (Line 3 minus 9)	\$1,534,121.57	(\$590,376.74)	(\$2,528,856.75)	\$754,692.09
	11. Controlled receipts not journalized (Line 3 corrections)	\$1,432,581.49	(\$1,139,899.54)	(\$2,556,134.64)	(\$294,069.93)
	12. Journalized receipts not controlled (Line 9 corrections)	\$101,540.08	\$549,522.80	\$27,277.89	\$1,048,762.02
	13. Pending Adjustments from prior months	\$0.00	\$0.00	\$0.00	\$0.00
	14. Total reconciled variances (Sum of 11, 12 + 13)	\$1,534,121.57	(\$590,376.74)	(\$2,528,856.75)	\$754,692.09
	15. Unreconciled variances (Line 10 minus 14)	\$0.00	\$0.00	\$0.00	\$0.00
REMARKS:					
PREPARED BY	ORGANIZATION	DATE	APPROVED BY		

SUBSTITUTED FOR FORM 3996 (REV. 5-87)

Figure 3.17.30-157 Form 3996 Tax Revenue Receipts Recap

- (2) Form 3996 is prepared monthly and submitted to Headquarters. The completed form should include the dates and signatures of both Accounting Operations Manager, the balancing technician, and the Reports Analyst. All documentation of the Form 3996 package must be reviewed by both the Reports Analyst and the Accounting Operations Manager. A digitally signed and dated copy of Form 3996, RCA spreadsheet and the line 8 reconciling items must be uploaded to the SharePoint by end of the 25th day of each month. After uploading Form 3996 and required supporting documentation, an e-mail should be sent to the HQ SCCF analyst confirming the submission. After reviewing the Form 3996, the Headquarters analyst will forward an e-mail to campus P&A and Accounting Operations Chief to give a status update and

request an action plan from any campus with unreconciled reports. The campus will be given two weeks to reply with their specific action plan for resolution of each unreconciled tax class. This e-mail will be uploaded to SharePoint by the headquarters analyst when received.

Note: If a campus cannot meet the upload deadline for the Form 3996 and supporting documentation by the 25th of each month, submit a written request to the Headquarters analyst for approval prior to the 25th day of the month. Detail the cause for the extension and estimated time frame for upload (not to exceed 15 days).

- (3) Account 2100, Direct Revenue Receipts, is balanced to the sum of the MBCS, RRCS, and all other accounts that has current fiscal year revenue receipts, including the Unidentified Remittance and Dishonored Check files.
- (4) Separate worksheets get prepared daily or weekly to verify the revenue receipts reported for the following:
 - DMR Amounts—Line 1
 - AJR Amounts—Line 2
 - MBCS—Line 4
 - IMF tax class 2 and 4 and BMF RRCS Control—Line 5
 - NMF RRCS—Line 6
 - Dishonored Check File—Line 7, tax class 1
 - Unidentified Remittance File—Line 7, tax class 2
 - Non-Correctable Reconciled Amounts—Line 8
 - Controlled receipts not journalized (line 3 corrections)—Line 11
 - Journalized receipts not controlled (line 9 corrections)—Line 12
 - Pending adjustments for prior months—Line 13
- (5) The line 8 and 13 worksheets will be submitted to Headquarters with Form 3996. Any item reported as an unreconciled variance on line 15, should be explained to the extent possible on an attachment or in the Remarks section.
- (6) Line 5 totals by tax class should balance to ECC reports, 480- 55-11 and 180-40-11.
- (7) To keep reconciliation to a minimum it is important to post receipts to the SCCF and general ledger on a regular schedule.
 - a. That is, to the extent possible, each item that will post to the SCCF during the cycle should be to RACS by a specified date, and any item that will not post to the SCCF during the cycle should be held for RRACS posting until after the Account 2100 balances is pulled for revenue receipts.
 - b. In addition, the miscellaneous accounts that include revenue receipts should be kept current and kept on the same schedule as Account 2100.
 - c. The monthly report will have more variances caused by timing because the RRACS cutoff is by workday, while the RRCS is by cycle. The MBCS is based on cycle of shipment to ECC and end-of-month Julian date at the time of RRACS cutoff.

3.17.30.14.7
(01-01-2010)
**Form 3996 - General
Ledger Section**

- (1) General Ledger Account 2100 Revenue Receipts, Direct amounts represent all entries made during the current fiscal year (October through September).
 - a. No consideration is given to the date of the document or the Julian date of input to other accounts. All entries to the account are included in Revenue Receipts whether current or prior documents.
 - b. A daily analysis must be made to entries to this account to identify items that is not revenue receipts.

- (2) Line 1—DMR Amounts
This part of the Database represents all entries made from Standard Form 215-A, Deposit Ticket, and Standard Form 5515, Debit Voucher, on window 210 and 220.
 - a. Review documents and determine which ones have prior year dates. Make note of these for follow-up action to determine if they will be needed as line 8 reconciling items.
 - b. Daily validate that each SF215-A is entered into RRACS by the proper tax class. This may be done per attached Figure 3.17.30-158. If the tax classes do not balance (215 entered in wrong tax class), coordinate with DBA for necessary corrective action (correction journal or modification). If action cannot be taken before reports get extracted this will be a line 11 reconciling amount.

DMR Balancing Worksheet		CYCLE: 20XX06-X DATE: 02-06-20XX		PAGE 1
	T/C 1	T/C 2	TOTAL	
Previous Days Balance		1,307,166.22	1,307,166.22	
215 #116928		3,162.93	3,162.93	
215 #172926		2,104.00	2,104.00	
215 #123489		7,622.80	7,622.80	
515 #427860		1,628.43	1,628.43	
Total		1,321,684.38	1,321,684.38	
DMR Today		1,321,684.38	1,321,684.38	
Out of Balance	0.00	0.00	0.00	

Figure 3.17.30-158 DMF Balancing Worksheet

- c. Form 3996 line 1 enter total of “CURR” plus “CUM” of DMR generated at the time of the balancing period. (See IRM Figure 3.17.30-159).

RAC-072		KANSAS CITY SERVICE CENTER		DEPOSIT TICKET CLASSIFICATION REPORT		PAGE 1	
				FOR ACCOUNT PERIOD ENDING: 20XX06			
				RUN DATE: 02/06/20XX		TIME: 18:43:27	
		CURRENT AMOUNT		CUMULATIVE AMOUNT			
		-----		-----			
REGULAR							

WITHHOLDING		56,352,259.26		328,660,734.54			
INDIVIDUAL INCOME	3,613,189,080.75			22,238,527,960.97			
CORPORATION	84,725,636.12			869,771,194.25			
EXCISE	7,489,314.06			104,390,419.97			
ESTATE AND GIFT	155,670,008.09			1,527,120,271.05			
CTA	225,585,374.79			2,290,718,634.10			
FUTA	3,095,266.23CR			34,108,595.64			
EFTPS UNCLASSIFIED	0.00			0.00			
CONSCIENCE FUND	730.00			6,479.05			
DEPOSIT FUND	1,145,826.96			7,546,221.71			
REPAY PRINCIPAL	34,736.54			6,890,889.82			
REPAY INTEREST	0.00			0.00			
EOMF DUPLICATE DOCUMENTS	0.00			16,510.00			
ANTI DRUG FUND	0.00			0.00			
PHOTO COPY NARS	27,710.30			419,654.91			
PUBLIC DEBT CONTRIBUTIONS	0.00			2,024.18			
CHILD SUPPORT	0.00			0.00			
DMF OFFSET	247.00			6,768,401.97CR			
EP/EO USER FEES	740.00			20,498.00			
INSTALLMENT AGREEMENT FEES-NEW	751,869.00			1,255,760.82			
INSTALLMENT AGREEMENT FEES-REI	84,623.00			199,910.08			
ENROLLED AGENT INCREASE	0.00			0.00			
TOTAL DEPOSITS	4,141,962,889.64			27,402,887,357.12			

Figure 3.17.30-159 RAC072, Deposit Ticket Classification Report-DMR Balancing

3.17.30.14.7.1
(01-01-2010)

**AJR Amounts and 2100
Total**

(1) Line 2—AJR Amounts

- a. Compare the Daily Posting Summary (DPS) to the source documents for reclassifications on windows 404, 406–9, 315, 316, 317, and 250 to determine that the classification is input correctly. Notate DPS with any information that may assist in balancing, such as Form 2424, Renumber list, IDRS, window 210, etc.
- b. Contact the DBA for 250 corrections on any items that may be input wrong.
- c. At the time of this review make a file of any one-sided transactions that will be needed for reconciling items such as windows 315, 316, 317 to account 6400.
- d. On Form 3996 line 2, enter the total of CURR plus CUM generated at the time of the balancing period. (See IRM Figure 3.17.30-160).

RAC-072		KANSAS CITY SERVICE CENTER		DEPOSIT TICKET CLASSIFICATION REPORT		PAGE 2
FOR ACCOUNT PERIOD ENDING: 20XX06						
RUN DATE: 02/06/20XX TIME: 17:09:55						
RECLASS		CURRENT AMOUNT		CUMULATIVE AMOUNT		
-----		-----		-----		
WITHHOLDING		10,697.90		191,303,696.97		
INDIVIDUAL INCOME		112,006.69		379,149,776.33CR		
CORPORATION		343.39CR		192,092,599.84		
EXCISE		516,780.21CR		5,446,056.49CR		
ESTATE AND GIFT		204,567.28		25,999,690.50		
CTA		0.00		5,436,335.40		
FUTA		16,267.18CR		16,810,724.61CR		
EFTPS UNCLASSIFIED		0.00		0.00		
CONSCIENCE FUND		0.00		731.00		
DEPOSIT FUND		590,613.61CR		8,861,228.55CR		
REPAY PRINCIPAL		860,152.91CR		20,846,148.38CR		
REPAY INTEREST		858,939.21		7,235,112.69		
EOMF DUPLICATE DOCUMENTS		0.00		0.00		
ANTI DRUG FUND		0.00		0.00		
PHOTO COPY NARS		1,213.70		146,648.07CR		
PUBLIC DEBT CONTRIBUTIONS		70.00		108,325.30		
CHILD SUPPORT		2,149.02		18,681.49		
DMF OFFSET		0.00		6,773,008.46		
EP/EO USER FEES		0.00		5,375.51CR		
INSTALLMENT AGREEMENT FEES-NEW		722,418.00		3,283,072.50		
INSTALLMENT AGREEMENT FEES-REI		72,096.00		723,669.92		
ENROLLED AGENT INCREASE		0.00		0.00		

Figure 3.17.30-160 RAC072, Deposit Ticket Classification Report-AJR Balancing

(2) Line 3—Account 2100 Total

- a. Add lines 1 and 2 for the Account 2100 total by tax class.
- b. Verify the totals on line 3 against the monthly General Ledger Account(s) 21XX Net Amount figures from RRACS Report 004. (See IRM Figure 3.17.30-161).

RACS REPORT-004		MONTHLY GENERAL LEDGER TRIAL BALANCE		TIME	DATE	PAGE 1
SUBMISSION PROCESSING CENTER						
10:39:41 07/03/20XX						
REPORT FOR MONTH ENDING: 20XX06						
ACCT NO	ACCOUNT TITLE	DEBIT AMOUNT		CREDIT AMOUNT		NET
AMOUNT						
2110	Withholding Revenue Receipt, Dir	\$ 602,400,565.81		\$ 82,446,832.20		\$ 519,953,733.61
2120	Individual Inc Revenue Receipt, Dir	\$ 22,297,304,523.06		\$ 438,038,345.11		\$ 21,859,266,177.95
2130	Corporation Revenue Receipt, Dir	\$ 1,103,863,879.51		\$ 41,999,741.53		\$ 1,061,864,137.98
2140	Excise Revenue Receipt, Direct	\$ 109,327,839.79		\$ 9,866,696.10		\$ 99,461,143.69
2150	Estate & Gift Revenue Receipt, Dir	\$ 1,562,442,790.29		\$ 9,527,396.02		\$ 1,552,915,394.27
2170	CTA Revenue Receipt, Direct	\$ 2,296,921,649.96		\$ 766,680.46		\$ 2,296,154,969.50
2180	FUTA Revenue Receipt, Direct	\$ 42,414,515.47		\$ 25,100,377.26		\$ 17,314,138.21

Figure 3.17.30-161 RRACS Report 004, Monthly General Ledger Trial Balance

- c. Since general ledgers is for current month only, a monthly trial balance can be used for cumulative fiscal year-to-date totals.

3.17.30.14.8
(01-01-2010)
Form 3996 - Master Block Control Sheet (MBCS) and Revenue Receipts Control Sheet (RRCS) amounts

- (1) Line 4 - MBCS Total
- (2) The MBCS is produced daily, weekly, or monthly as required.
 - a. The weekly MBCS is produced on the final SCCF posting run of the cycle. The SCF83 file must reflect the current MBCS cycle number and control dates for the end of the current month.
 - b. The monthly MBCS is produced on the day that the RRACS month is closed using the MBCS cycle from the monthly cycle cutoff, normally the cycle of the previous week and the end of the report month Julian date.
- (3) Enter the amounts by tax class from the total page of the MBCS.

3.17.30.14.8.1
(01-01-2010)
Individual Master File (IMF) and Business Master File (BMF) Revenue Receipts Control Sheet (RRCS)

- (1) Line 5 IMF and BMF RRCS
 - a. This total represents the prior months Form 3996 line 5 totals, plus weekly RRCS by tax class, minus ECC deletes, minus weekly Nullified Unpostable totals by tax class, minus and plus Unpostable Reclass figures from ECC run 160-02, plus adjustment totals from MCC 160-43-22 (SC Recap). See IRM Figure 3.17.30-146 for example of worksheet.
 - b. Amounts appearing on the weekly RRCS as future will be posted the following period to the RCA in the proper tax class.
 - c. For optional weekly balancing, keep a cum RRCS worksheet by adding or subtracting the weekly IMF and BMF RRCS, nullified RRCS, Unpostable Reclass, and SC Recap. See IRM Figure 3.17.30-162 for example.
 - d. For optional daily balancing, follow the procedures for weekly balancing in (c) above, using the daily RRCS, less any TEP deletes.

RRCS Weekly Balancing Cycle 20XX06		
	T/C 1	T/C 2
Balance from Cycle 20XX05	19,215,487,143.21	2,143,467,251.97
Weekly RRCS 20XX06 BMF	56,127,249.57	100,862.93
IMF		18,708,320.35
Newly RRCS 20XX05 BMF	595,272.82	10,762.98
IMF		(1,072,869.17)
ECC Deleted 20XX06	(195.58)	
Unpostable Reclass 20XX05	(8,429.63)	(200.80)
SC Recap 20XX04	123,641.18	(10,966.93)
Cycle 20XX06 Balance	19,272,324,681.57	2,161,203,161.33

Figure 3.17.30-162 Weekly Balancing RRCS Worksheet

- e. Carry identified imbalances with ECC as pending corrections on the RCA spreadsheet. The RCA posting should provide a clearly researchable identity for the pending item.
- f. Corrections pending for imbalances carried on the RCA must be monitored to determine that the adjustment is made and journalized if required.

3.17.30.14.8.2
(01-01-2010)

**Non-Master File (NMF)
Revenue Receipts
Control Sheet (RRCS)**

- (1) Line 6 NMF RRCS
- (2) This total represents the prior months Form 3996 line 6 totals, plus weekly RRCS by tax class, plus or minus any SCFRV corrections input per IRM 3.17.30.14.4. See IRM Figure 3.17.30-163 for example of worksheet.

NMF Revenue Receipts			Month Feb 20XX	
Cycle	Tax Class 1	Tax Class 2	Total	
balance forward		4,186.88	23,229.38	
20XX05		6,631.33		
20XX06		147,530.63	428,332.80	
20XX07		25,101.00	28,593.62	
20XX08		1,418.32	180,403.95	
Total		184,868.16	660,559.75	

Figure 3.17.30-163 NMF Revenue Receipts Worksheet

- (3) This spread sheet must be balanced to the monthly NMF Report of U.S. Internal Revenue Receipts, SCF1341.
 - a. Each tax class except 4 is balanced to the correct tax class on the NMF report.
 - b. Tax class 4 is balanced to the sum of the Total Excise, Total TEFRA penalty, TIN Penalty, Total Pre Ret, and Exc Prof.
 - c. Any out of balance condition must be resolved or reported as a variance on Form 3996.

3.17.30.14.9
(01-01-2010)

**Dishonored Check File
(DCF) and Unidentified
Remittance File (URF)
Amounts**

- (1) Line 7, tax class 1 - DCF
- (2) The Monthly DCF Analysis Run DCF50 Submission Processing Campus Totals New DCF Balance DC/RR will be entered on line 7, tax class 1. (See IRM Figure 3.17.30-165).

Line 7 – IMF/IRAF Revenue Receipts & Nullified Unpostables Feeder Report to 3996 Report Feb 20XX			
	Cycle	T/C 4	Total
	Balance Forward	\$221,779.79	\$221,779.79
	20XX05	\$39,759.65	\$39,759.65
	20XX06	\$14,500.61	\$14,500.61
	20XX07	\$5,836.81	\$5,836.81
	20XX08	(\$14,939.22)	(\$14,939.22)
	20XX09	\$8,105.31	\$8,105.31
	Null Unpostable		
	20XX05	(\$302.22)	(\$302.22)
	20XX06	\$105.00	\$105.00
	20XX07	(\$113.00)	(\$113.00)
	20XX08	(\$2,301.46)	(\$2,301.46)
	20XX09	(\$6,566.88)	(\$6,566.88)
		\$265,864.39	\$265,864.39

Figure 3.17.30-164 IMF/IRAF Revenue Receipts and Nullified Unpostables Report

MONTHLY DISHONORED CHECK FILE ANALYSIS				PAGE NO. 08	
SERVICE CENTER TOTAL	COUNT	AMOUNT	DATE ENDING 07/31/20XX		
PRIOR BALANCE	000784	\$ 1,720,580.19			
NEW ACCOUNTS ADDED	005551	\$ 12,832,115.27			
INCREASE AMOUNTS		\$ 7,742.80			
ACCOUNTS CLOSED	003311	\$	7,533,803.64		
PARTIAL APPLICATIONS		\$	6,599.84		
UNPROC WRITE-OFF TO THE 1510 ACCOUNT	000000	\$.00		
VOIDED ACCOUNTS	000088	\$	394,563.90		
PARTIAL VOIDED ACCOUNTS		\$.00		
DECREASED AMOUNTS		\$	4,500.62		
UNIDENTIFIED CHECKS	000002	\$	3,209.00		
NEW DCF BALANCE	002934	\$ 6,617,761.26	DC/RR \$	6,617,761.26	
			DC/PFYRR		

Figure 3.17.30-165 DCF50 Run, Monthly Dishonored Check File Analysis

- (3) A daily balancing must be performed to ascertain that:
 - a. All amounts get journalized.
 - b. Control numbers are input correctly by Julian date and year digit.
 - c. Reclassifications performed per required procedures.
 - d. Immediate action is being taken to correct erroneous entries.

- (4) DCF runs 01, 03 IDRS PJ Recap
 EOD16, Daily Posting Summary and source documents will be needed to perform this operation. Prepare a daily balancing sheet and keep this for use in balancing Form 3996. See IRM Figure 3.17.30-166 for possible format. Record data as shown. Journal number will be recorded on the balancing sheet and the Document Processing System (DPS) will be noted with the DCF run date.

DCF		Date <u>2-06-20XX</u>		Revenue Receipts Analysis			Prepared By <u>Jane</u>	
Journal Number	Adds 220 Screens	Non-Dep Adds	Z Apply + or -	IDRS PJ Recap EOD16	Photo Copy Apply	All Other Apply	Total Amt	
0201 DCF 50							860,242.13	
220 0209 080	280.68						280.68	
220 0209 089	5,621.32						5,621.32	
400 0212 102		87.24					87.24	
090 0212 010				(20,862.97)			(20,862.97)	
400 0212 128						(690.24)	(690.24)	
129						(261.22)	(261.22)	
Subtotal								
0209 DCF 01							844,416.94	
Net							0	

Figure 3.17.30-166 DCF Daily Balancing Sheet

- (5) Standard Form 5515, Debit Voucher, Adds
 - a. Verify that each control number is current. If the control number is prior, the amount is reconciling because this is a decrease to tax class 1 on the window 220, 221. If the SF5515 is a current FY date, check with the Dishonored Check Unit to see if the control number is incorrect. If it is incorrect and the cases have not closed, they can apply the prior year and re-add with the correct control numbers.
 - b. Nothing is reconciling if done in the same month. If the case is closed, therefore uncorrectable, the adds will be reconciling on line 8 as a decrease to tax class 1.
 - c. Enter the amount of the correct adds on the spread sheet.
- (6) Non-Deposit Adds
Enter current amounts on the spread sheet. These will usually be reject items where the dishonored check application had been made to the wrong account. Verify that it is being added back to DCF with the same Julian and year as being removed from SCCF.
- (7) Z Applies. These usually correct a previously added item. Enter current amounts with the sign on the run.
- (8) IDRS PJ Recap EOD 16
Enter the amount on the PJ Recap—Current DCF applies.
- (9) Photocopy Applies
Enter the amount of current items on the spreadsheet. Photocopies should be reclassified on a 250 window, verify that this is done. If the DCF is a prior year, you must use this 250 window entry as a reconciling item on line 8.
- (10) All Other Applies (NMF, D, etc.)
Record current amounts.
 - a. NMF applies. The NMF apply DLN should match, current or prior, the control date of the DCF. If one is current and one prior, have the NMF

document and Form 813 changed to agree with the DCF. If the NMF DLN is other than tax class 1, a window 250 must be prepared if current.

- b. D Applies—URF money amounts where the deposited check is not honored by the bank and returned to the Submission Processing Campus. The D register will show whether current or prior. Items that is current on dishonored checks and prior on URF must be used as a line 8 reconciling item. DCF control numbers, URF numbers, and reclassifications must be carefully followed on these items. Occasionally an item will have a DCF prior and a URF current number and these also must be taken into consideration on line 8. These are often due to Bank Discrepancy problems.

(11) Balancing formula for the Daily Balancing Sheet:

- a. Add previous days DCF 01 run, current FYRR Bal.
- b. Add adds column.
- c. Add Non-Deposit adds.
- d. Add DCF applies—Increase (Z apply).
- e. Subtract DCF applies—Decrease (Z apply).
- f. Subtract IDRS PJ Recap applies.
- g. Subtract Photocopy apply.
- h. Subtract all other applies.
- i. Subtract current day DCF01 run, current FYRR Bal.
- j. Net should be zero. If a Z apply will be necessary on a subsequent day, this amount will be listed and follow-up must be conducted to confirm proper handling.

(12) Reconciling Items

- a. Items to be corrected on DCF but not accomplished before the end of the month will be reconciling on Form 3996 Line 12.
- b. Items identified for correction but applied will be reconciling on Form 3996 Line 8.
- c. Amount added to DCF but not input to RRACS will be reconciling on Line 11 of Form 3996.
- d. Amounts added to RRACS but not input to DCF will be reconciling on Line 12 of Form 3996.

3.17.30.14.9.1
(01-01-2010)

Unidentified Remittance File (URF)

- (1) Line 7, Tax Class 2—Unidentified Remittance File
- (2) The Monthly URF Analysis run URF01, Submission Processing Campus totals New URF Balance Current FYRR amount, will be entered on line 7 tax class 2. (See IRM Figure 3.17.30-167).

URF01 (URF)		UNIDENTIFIED REMITTANCE FILE ANALYSIS REPORT		PAGE NO. 14	
SERVICE CENTER TOTALS:			DATE ENDING 02-27-20XX		
	COUNT	AMOUNT			
PRIOR BALANCE	1110	\$2,696,601.24			
NEW ACCOUNTS ADDED	896	\$9,464,644.10			
INCREASED AMOUNTS		\$8.00			
ACCOUNTS CLOSED	158		\$7,868,774.06		
PARTIAL APPLICATION			\$0.00		
CLOSED EXCESS COLLECTION	0		\$0.00		
DISHONORED CHECKS	0		\$0.00		
VOIDED ACCOUNTS	18		\$999,278.50		
DECREASED AMOUNTS			\$0.00		
NEW URF BALANCE	1830	\$3,293,192.78	CURRENT FY RR	\$3,022,377.93	

Figure 3.17.30-167 URF01 Run, Monthly Unidentified Remittance File Analysis

- (3) Unidentified remittance runs must be annotated with journal numbers, RS numbers, and other relevant data. A daily balancing and analysis must be performed to confirm the following:
 - a. All amounts get journalized.
 - b. All journalized amounts get input.
 - c. URF control numbers get input correctly by Julian date and year digit.
 - d. Current fiscal year control numbers must be identified if they are needed for reconciling Form 3996.
 - e. Immediate action is being taken to correct erroneous entries.
- (4) URF runs 01, 03, and 05, IDRS PJ Recap (EOD16), Daily Posting Summary and source documents (Form 8116, renumber listings, Form 4028, etc.) must perform this operation. Prepare a daily balancing sheet and keep this for use in balancing Form 3996. A possible format is shown in Figure 3.17.30-168.

Unidentified Remittance Worksheet							Feb 20XX
Journal Number		UR Adds Increase	Z Apply + or -	Reject + Other Add Increase	EOD16 IDRS Recap Decrease	Other Apply Decrease	Total Amount
0208 URF 01							1,509,801.05
210 0208 085		1,213,188.50					1,213,188.50
210 0208 086		1,373.27					1,373.27
Z Apply			(.30)				(.30)
400 0212 030				252.64			252.64
400 0208 120					(2,653.40)		(2,653.40)
400 0212 130						(1,267.92)	(1,267.92)
400 0208 121						(250.00)	(250.00)
400 0214 132						(25.90)	(25.90)
Subtotal							2,720,417.94
0211 URF 01							2,720,417.94

Figure 3.17.30-168 Daily Balancing Unidentified Remittance Worksheet

- (5) Record data on the daily worksheet. The journal number will be recorded on the balancing sheet and DPS will be noted with URF run date.
 - a. URADD represents daily deposits added to URF and journalized on window 210. Verify that each UR add has a current date. The Julian date and year should agree with the SF-215. Enter the total amount of UR adds from the Grand Total page.
 - b. Z apply—usually corrections of a previously added item. Enter current amounts with the same sign as the run.
- (6) Other Adds—Label each item current or prior according to the DLN back up. Verification must be made that each DLN added to URF is deleted from SCCF and journalized the same current or prior. These amounts get added by the Unidentified function and is usually added to RRACS by the 400 window. Each one must be carefully reviewed and immediate action taken to correct amounts added with wrong DLNs or reclassified incorrectly.

- a. Renumber lists—Verify that each DLN deleted from the Renumber list is added to the URF with the same DLN and amount. If not, give the information to a Unidentified technician to correct the UR file. Mark the URF run current or prior as you verify the DLN.
 - b. From SCCF adjustments or DLN changes, verify that each DLN and amount on the change is journalized and added to URF with same DLN and amount. If not, give to UR technician to make the correction. Mark URF run current or prior.
 - c. Other documents related to window 210 should be used for current money only.
 - d. Form 2424—Verify on Form 8166 current or prior and notate run accordingly.
 - e. Add all the current amounts and enter in column Other adds.
- (7) EOD16—money applied to Master File accounts through IDRS, current year applies is on separate listing from prior year. Data is journalized from tape processing and the reclassification should agree with those on the current year listing. Record data from the EOD 16 run.
- (8) Refunds and transfers—Current year money refunded to the taxpayer with Form 3245, transferred to another agency on Form 1081, transferred to another Submission Processing Campus on Form 2158. These monies cannot be reclassified, the total amount will be used as reconciling on line 8 of Form 3996.
- (9) DCF Apply—Money amounts where the deposited check is not honored by the bank and returned to the Submission Processing Campus. The UR register will show whether current or prior. Items that are current on dishonored checks and prior or URF must be used as a line 8 reconciling item. DCF control numbers, URF control numbers, and reclassifications must be carefully followed on these items. Occasionally an item will have a DCF prior number and a URF current number and these also must be taken into consideration on line 8. These are often due to Bank Discrepancy problems. The plus and minus signs must be carefully analyzed when using these amounts on line 8 of Form 3996.
- (10) Window 404, 406–9 applies—these get automatically reclassified, record current amounts. Prior DLNs journalized on this screen must be recorded separately as reconciling for line 8 of the Form 3996.
- (11) Other Applies—analyze and determine that both sides of the transaction are current.
- a. NMF Apply—a copy of the NMF register should be attached showing the NMF DLN. If one is current and one prior, have the NMF document and Form 813 corrected to agree with URF. Verify that 404, 406–9 window is properly prepared to record the reclassification.
 - b. Applications to other SCCF accounts Review Form 8166 related to this transaction. DLN on the RS should match, current or prior, with the DLN on URF. Any discrepancies should be resolved or used as a reconciling item if it is too late to make a change.

- 3.17.30.14.9.2
(01-01-2010)
**Daily Worksheet
Balancing**
- (1) Balancing formula for the Daily Worksheet
 - (2) Left side procedures follow:
 - a. Add URADDs
 - b. Add other adds
 - c. Add or Subtract Z apply
 - d. Subtract IDRS PF Recap apply (EOD-16)
 - e. Subtract Refunds and Transfers
 - f. Subtract windows 404, 406-9 applies
 - g. Subtract DCF apply
 - h. Subtract other applies
 - i. Net
 - (3) Right side procedures follow:
 - a. Add today's URF 01 Curr FYRR
 - b. Subtract yesterday's URF 01 Curr FYRR
 - c. Net
 - (4) Net from the 2 columns must be equal. If an amount must be corrected the following day these should be recorded on the right side.
- 3.17.30.14.9.3
(01-01-2010)
**Unidentified Remittance
File (URF) Review**
- (1) URF 05 run must be reviewed to determine if doc codes 45, 48, or 58 applied to a taxpayers account with a current Julian date. If an item has applied research IDRS URF to determine application DLN and use as reconciling on line 8 if it is a current DLN.
- 3.17.30.14.9.4
(01-01-2010)
Reconciling Items
- (1) Reconciling Items—Due to the differences in cutoffs and screen reclassifications, there will usually be reconciling items on lines 8, 11, and 12. A careful analysis must be made to determine where those should be recorded. Below is some of the more common types of reconciling items for Form 3996.
 - a. Amounts to be corrected on URF but not accomplished before end of the balancing period will be reconciling on line 12.
 - b. Items identified for correction but have already applied to taxpayer's accounts will be reconciling on line 8.
 - c. Refunds and transfers identified on a daily basis will be reconciling on line 8.
 - d. Adds input to RRACS but not added to URF will be reconciling on line 12.
 - e. URF applications made but not controlled will be used on line 12.
 - f. Prior Form 215 input to RRACS will be used on line 8.
 - g. Prior year URF reclassified on windows 404, 406-9 must be used on line 8.
 - h. Other possible reconciling situations must be analyzed to determine if they are line 8, 11, or 12 reconciling items.

3.17.30.14.10
(01-01-2012)

**Non-Correctable
Reconciled Amounts**

- (1) Line 8 will reflect 2100 Account amounts in non-revenue accounts, renumbers between revenue receipts and non-revenue receipts, and other one-sided transactions. Amounts reflected in this account is to offset amounts in 2100 Account on DMR or AJR, or to offset amounts on various files reported on the 3996. Form 8166 and related documents, SCCF Adjustments, URF, DCF, and Renumber Transaction Registers must be carefully analyzed to identify these items.
- (2) Do not report on line 8 any item that can still be corrected by adjusting the SCCF or by journalization. This line is intended for reporting only those items that cannot be corrected, such as nanny tax and schedule number.
- (3) Miscellaneous accounts in the General Ledger system may be offset to revenue receipts.
- (4) Miscellaneous General Ledger accounts that could include current FY Revenue Receipts under RRACS processing is identified as:

Account No.	Title
1510	Other Receivables, Regular
1720	Dishonored Check Adjustment
1830	NMF Accounts Receivable Inactive
2700	Anti-Drug Special Fund Receipt
2910	OFFSET to OTHER AGENCIES
4430	Unpostable Documents—NMF
4610	Unapplied Advance Payments
4810	Budget Clearing Liability Increase/Decrease
4900	Revenue Credits in Transit to other Submission Processing Campus
4970	Unapplied Refund Reversals
5100	Disbursements, Principal
6310	Firearms License and Miscellaneous Fees
6320	Offshore Oil Account
6400	Misc. Revenue Collections
6500	Informant Rewards
6540	Small Debits and Credits Cleared
6570	Substantiated Credits Allowed
6580	Revenue Credits Transferred to and from (Confirmed RR. items only, cleared from 4900 account)
6700	Foreign Check Collection Cost
6800	Excess Collections
6900	Adjustment or Correction of Revenue/Receipts
6950	Title Pending (Department of Justice (DOJ) Collection Holdback)
7100	Property acquired in payment of taxes
7500	Undeposited Collections
7600	Losses and Shortages

- (5) Review GLD Lists generated in RRACS to identify specific journals related to these accounts. There will be several of these lists each month. Coordinate with the DBA to be sure that you have all of them.
- (6) List of Valid GL Accounts and Screens currently within the RRACS system that directly Debit or Credit 21XX Account and/or increase or decrease the various tax classes within the 21XX account. Refer to IRM 3.17.63, Redesign Revenue Accounting Control System and IRM 3.17.64, Accounting Control General Ledger Policies and Procedures for complete listing of Windows.

Window	2100	Tax Classes	SCCF W/RR	Non-SCCF W/RR
170	Debit	Increase All	4120 Cr.	6310 Cr.
			4220 Cr.	
			4420 Cr.	
180	Debit	Increase All	4120 Cr.	4620 Cr.
			4220 Cr.	
210	Debit	Increase All	4120 Cr.	1720 Cr.
			4220 Cr.	4620 Cr. (IDRS File)
				6800 Cr.
			4420 Cr.	7500 Dr.
				7600 Cr.
220, 221	Credit	Decrease TC 1	None	1510 Dr.
				1520 Dr.
				1710 Dr. (IDRS File)
				1720 Dr.
				6310 Dr.
				6320 Dr.
				6700 Dr.
				7600 Dr.
404, 406-9	No	Increase All	4120 Cr.	1510 Cr.
		Decrease TC 2	4220 Cr.	1720 Cr.
				1830 Cr.
			4220 Cr.	4620 Dr. (IDRS File)
				4900 Cr.
				6570 Cr.
				6800 Cr.
				7600 Cr.
404, 406-9	Credit	Decrease TC 2		
	(To Funds Accts Only)	(To Fund Accts Only)	None	None
315, 316, 317	Debit	Increase All	4120	None
			4220	

Window	2100	Tax Classes	SCCF W/RR	Non-SCCF W/RR
			4420	
250	Debit or Credit	Increase or decrease all	None	None

(7) A revenue receipts spread sheet must be kept for the above accounts whenever current fiscal year revenue receipts is present. (See IRM Figure 3.17.30-169).

Feb 20XX						
Journal #	To Account	Offset Account	Amount	Tax Class	Net Total	Overall Total
210 0212 001	1830	4620	100.00	2	100.00	100.00
006	1720	2100	25.00	3	25.00	125.00
400 0213 006	6320	2100	(50.00)	2	(50.00)	75.00
400 0214 013	1510	4620	72.00	4	72.00	147.00
400 0219 015	1520	2100	(63.00)	1	(63.00)	84.00
210 0220 035	1600	2100	22.00	2	22.00	106.00
400 019	4900	4620	90.00	1	90.00	196.00

Figure 3.17.30-169 GL Accounts Revenue Receipts Spreadsheet

- (8) Determine the increase or decrease reconciling amount by the entry on line 4 through 8 that it must offset. Examples of the type of transaction would include:
- Renumber Transaction Register credit, Form 2424 transferred to account 6800 (increase tax class of Form 2424).
 - If Standard Form 5515 is either overstated or understated, input an opposite entry to 1720 account. Adjust per documents.
 - Loss Shortages (Account 7600) credited to taxpayer with no input to DMR. Decrease the proper tax class.
 - Windows 404, 406–9 will decrease tax class on the AJR when using Account 4620 as in and out in combination with another screen. If the document is a Form 3809, an adjustment must be made to decrease tax class 2.
 - Form 2424 input to account 6800 increase tax class per debit DLN input on SCCF.
 - Amounts input to URF with wrong Julian date or yearend application has been made to taxpayer’s account.
 - Refunds or Transfers of current year URF monies, increase tax class 2.
 - Windows 315, 316, 317 entries cleared on another screen to a Non-Revenue Account without going through SCCF, or input with a Form 3809 Decrease the tax class reflected on Windows 315, 316, 317.

Example:		
315, 316, 317	Dr. 4720	Cr. 4420
	Dr. 2100	Cr. 2500
400	Dr. 4420	Cr. 6400

- i. DCF items identified for correction but have already applied to a taxpayer and the correction cannot now be made.
- j. Child support totals from 250 screens indicating decrease 2100, increase 2910.
- k. BEITC total from BMF SC recap.
- l. Department of Justice (DOJ) Lockbox (Kansas City only) Account 6950 Debit acts as complement to Account 2100 Debit so that taxpayer's account can be credited with the full amount of taxpayer's payment. (DOJ charges a 3 percent fee for collection services.)
- m. Schedule H Adjustments from BMF SC Recap.
- n. User Fees from the IMF and BMF SC Recaps.

3.17.30.14.10.1
(01-01-2010)

Other Entries and Forms

- (1) Entries may have been made to Account 2100 DMR for Standard Form 215 or Standard Form 5515 that is prior revenue receipts. Amount should be balanced to RRACS generated Report 224, Section III, for prior fiscal year months. Examples of these transactions follow:
 - a. Standard Form 215 with prior year date input to SCCF or URF with prior year Julian date, use as an increase to the proper tax class.
 - b. Standard Form 215 with prior year date input to DCF with prior year control date, decrease tax class 1.
 - c. Window 210 with account 6800, increase the same tax class as the Form 215 input.
 - d. Standard Form 215 received for previously recorded loss shortage, increase the tax class of the Form 215.
- (2) Entries may be made to the Account 2100 AJR and an offsetting entry is not made to lines 4 through 8. Examples of this type of transaction would include:
 - a. Prior year URF applied to a fund account on window 404, 406–9, decrease tax class 2.
 - b. Budget Clearance Reclassifications adjust with the same sign of the 250 window.
 - c. URF and DCF, one side is current and one is prior. Adjust according to the 404, 406–9 or 250 window reclassifications.
 - d. Prior year dishonored check for fund accounts with 250 window, increase tax class 1.
 - e. Any reclassification with no input to SCCF.
 - f. Reclassification on a 106 journal, decrease tax class 2 and increase tax class 4. IMF to MFT 29 from IMF SC Recap.

3.17.30.14.10.2
(01-01-2010)

Line 8 Continued

- (1) All amounts used in line 8 must be thoroughly analyzed to assure that applications are made following handbook instructions and that amounts should not be reported as variances on line 11, 12, 13, or 15.
- (2) Prepare and keep a worksheet of all items reported on line 8. (See IRM Figure 3.17.30-170).

- a. Each month, submit a copy of the worksheet or separate listing of all items added to line 8 since the previous report.
- b. Be sure to attach specific details of any item that does not fit any of the categories described in this section.

Line 8 – Noncorrectable Reconciled Feeder Report to 3996 Report Feb 20XX						
Item #	Remarks	Tax Class 1	Tax Class 2	Tax Class 3	Tax Class 8	Total
Cum Forward		\$138,365.58	\$1,131,040.29	(\$9,693,589.21)	(\$2,405.21)	(\$7,693,977.98)
1	IMF S.C. Recap 20XX05CY		(\$25,121.65)			\$0.00
2	IMF S.C. Recap 20XX06CY		(\$82,925.38)			\$0.00
3	4420 – 4610			\$2,168.19		\$80,416.34
4	4420 – 4900					\$98,486.00
5	Rev/N. Rev Form 2424				\$3.65	\$3.65
6	4252 – 6800					\$131.67
7	URF Daily Balance		\$101,632.73			\$101,632.73
8	Rev/N. Rev Form 2424				(\$3,375.03)	(\$3,375.03)
9	4220 – 1720		\$1,132.00			\$1,132.00
10	DCF Daily Balance	\$6,744.35				\$6,744.35
11	IMF S.C. Recap 20XX07CY		(\$57,973.09)			\$0.00
12	IMF S.C. Recap 20XX08CY		(\$51,729.66)			\$0.00
13	IMF S.C. Recap 20XX09CY		(\$104,632.27)			\$0.00
14	Budget Clearance		(\$245,554.70)			(\$245,554.70)
15	Child Support					(\$916.00)
16	4420 - 4900					\$123,920.00
17						\$0.00
18	Total	\$145,109.93	\$665,868.27	(9,691,421.02)	(\$5,776.59)	(\$7,531,356.97)

Figure 3.17.30-170 Form 3996, Line 8 Noncorrectable Reconciled Worksheet

- (3) Both the losing and the gaining Submission Processing Campuses involved in transshipment of revenue receipts for Form 5330 (doc code 35 on NMF) will have non-correctable reconciled amounts to be included in Line 8, Form 3996.
 - a. The losing campus will have the revenue receipt in the 2100 Account. When the money is removed from SCCF for transfer out, there is no offset to the 2100 Account and the amount becomes a non-correctable reconciled amount.
 - b. The gaining campus accepts transfer in of the revenue receipt. When SCCF control is established, there is no offset in the 2100 Account, and the amount becomes a non-correctable reconciled amount.

3.17.30.14.11
 (01-01-2010)
Controlled Items Not Journalized—Line 11

- (1) Corrections and/or adjustments to be made to Line 3, General Ledger Account 2100, is to be included in this line.
- (2) Include all current month amounts that have posted to the SCCF but have not posted to 2100 Account. Increases to the SCCF is a plus and decreases to the SCCF is a minus to line 11.
- (3) Items that may be included on line 11:

- a. Reclassification items on the Renumbered Transactions list but is not yet journalized.
- b. Deposits included on the SCCF but not yet journalized.
- c. SCCF adjustments, especially From–To Codes 0–2 and 4–2, that have posted to the SCCF but is not yet journalized.
- d. Items identified as journal posting errors on the Deposit Master record (DMR) and the Adjustment Record (AJR) worksheets.
- e. Reclassification posted to line 5 and balanced to ECC, not posted to RRACS account 2100, AJR.

3.17.30.14.11.1 (1) Prepare a worksheet of all items being carried on line 11. (See IRM Figure 3.17.30-171).

Line 11 Worksheet

Line 11 Controlled Receipts Not Journalized Feb 20XX					
Item #	Remarks	Tax Class 1	Tax Class 2	Tax Class 3	Total
1	Re#2-1 thru 2-7 in MBCS	(\$7,919.25)	\$8,284.96	(\$60.25)	\$0.00
2	Re#2-1 thru 2-7 to URF		\$41,391.90		\$41,391.90
3	Need Reclass-Re# P3 2-1	(\$20,992.21)		\$20,991.13	\$0.00
4	Need Reclass Adj List	(\$26,420.92)	\$26,420.92		\$0.00
5	Need Reclass Adj List		(\$230,605.00)	\$230,605.00	\$0.00
6	Need Corr Reclass #274		(\$47.81)		\$0.00
7	Need Corr Reclass #274		(\$47.81)		\$0.00
8	CRLs in MBCS-Mar JIs	(\$498,664.13)	(\$1,173,762.16)	(\$202,066.74)	(\$2,902,739.10)
9	BMF S.C. Recap 20XX05CY	\$1,104,233.26	\$138,256.19	(\$1,594,559.78)	\$0.00
10	BMF S.C. Recap 20XX06CY	\$888,478.74	\$50,205.02	(\$1,011,194.00)	\$0.00
11	DCF Month End	(\$4,134.00)			(\$4,134.00)
12	PRO 160-0220XX06CY			\$150.00	\$0.00
13	URF Month End		\$4.25		\$4.25
14					\$0.00
15	Totals	\$1,434,581.49	(\$1,139,899.54)	(\$2,556,134.64)	(\$2,865,476.95)

Figure 3.17.30-171 Form 3996, Line 11 Controlled Receipts Not Journalized Worksheet

- a. List each item being reported on line 11.
- b. As items get resolved, line through the record on the worksheet and enter the journal number. After the monthly cutoff, prepare a new worksheet of items remaining open.
- c. Do not list items that reported a month earlier. These items must be included on line 13.

3.17.30.14.12 (1) Line 12 of Form 3996 represents corrections that must be made to any item in Lines 4–9.

Journalized Items Not Controlled—Line 12

(2) Some of the items included on Line 12 would be:

- a. Form 813 that have journalized but not established on the SCCF.

- b. Pending SCCF adjustments for items that have already posted to RRACS.
- c. Pending SCCF adjustments to remove SCCF amounts that should not have established and is not included on RRACS.
- d. Pending renumber adjustments to correct items erroneously renumbered from revenue to non-revenue or from non-revenue to revenue Julian dates or document codes.

Note: If the item cannot be corrected, report on Line 8.

- e. SCCF adjustments that previously prepared and processed prior to the monthly MBCS to post Good Block Proof Records for cycles after the MBCS cycle.
- f. Items journaled to Unidentified or Dishonored Checks that is not added to the URF or DCF file.
- g. ECC Deletes subtracted from RCA, but not re-added to SCCF.
- h. Review correction journal log kept by DBA to determine if a correction is made that would affect Revenue Receipts.
- i. Review modifications made by DBA to determine if any modifications previously made to the DMR or AJR.
- j. Amounts identified for correction on URF or DCF and not accomplished before URF or DCF Analysis report.
- k. Items removed from the SCCF for Unidentified but not yet added to the URF.
- l. Reported imbalances with ECC on the RCA spread.

3.17.30.14.12.1
(01-01-2010)

- (1) Prepare a worksheet of all items being carried on Line 12. (See IRM Figure 3.17.30-172).

Line 12 Worksheet

Line 12 Journalized Receipts Not Controlled					Total
Feb 20XX					
Item #	Remarks	Tax Class 1	Tax Class 2	Tax Class 3	
1	Feb JI - Adj in March		(\$1,295.59)		\$0.00
2	Feb JI - March CRLs	\$101,540.08	\$356,719.16	\$27,277.89	\$10,932,000.79
3	URF Month End		\$194,099.23		\$194,099.23
4	Feb JI - March CRL NMF				\$1,513.11
5					\$0.00
	TOTAL	\$101,540.08	\$549,522.80	\$27,277.89	\$11,127,613.13

Figure 3.17.30-172 Form 3996, Line 12 Journalized Receipts Not Controlled Worksheet

- a. List each item being reported on Line 12.
- b. As items get resolved, line through the record on the worksheet and enter the date. After the monthly cutoff, prepare a new worksheet of items remaining open.
- c. Items listed only because of an MBCS timing problem may be lined out as soon as Form 3996 is reconciled.

3.17.30.14.13
(01-01-2010)

Pending Adjustments from Prior Months—Line 13

- (1) Any variance that is included on Line 11 or 12 for the previous month and is still not corrected should be reported on Line 13.
- (2) Review last month’s worksheets for Lines 11, 12, and 13 to ensure that closed items have proper annotation and to identify items still pending.
 - a. Amounts included in Line 11 must be followed to determine that the proper correction is made to the 2100 account. Notate journal date of correction on the spread sheet of these reconciling items.
 - b. Amounts included on Line 12 must be followed to determine that the proper adjustment is made to SCCF, DCF or URF. Notate date of run when correction appeared on the spread sheet of these reconciling items.
- (3) Prepare a new listing for all items still open. (See IRM Figure 3.17.30-173).

Line 13 Pending Adjustments From Prior Months						
Feb 20XX						
	DATE OF ENTRY	REFERENCE NO.	Tax Class 1	Tax Class 2		Total
1	PENDING	ADJ		1,262.00		1,262.00
2	RECLASS	Error	6,651.00	(6,651.00)		0.00
	Total		6,651.00	(5,389.00)		1,262.00

Figure 3.17.30-173 Form 2996, Line 13 Pending Adjustments from Prior Months Worksheet

- a. Include any dates, journal numbers, and DLNs, as applicable, along with money amounts, tax classes, and a brief explanation of why the item is still open.
 - b. Also include any amounts previously included as unreconciled on Line 15, that is identified though not yet corrected.
- (4) A copy of this listing should be submitted with Form 3996.

3.17.30.14.14
(01-01-2010)

Unreconciled Variances—Line 15

- (1) This line will consist of any unreconciled differences that have not been identified.
- (2) If you have unreconciled amounts, consider the following:
 - a. All lines except 8, 11, 12, and 13 should not be a problem if the printouts from RRACS (lines 1 and 2), MBCS (line 4), RRCS (lines 5 and 6), DCF and URF (line 7 TC 1 and TC 2) have reconciled and balanced back to the various supporting work controls as specified in previous guidelines.
 - b. Any line 8 cumulative amounts from the last reconciling period should also be a proven figure. Only the unproven new entries should be a source of error.

3.17.30.14.14.1
(01-01-2010)
Balancing Items

- (1) After verifying that step 1 and 2 above is properly followed and the amount(s) true, the unproven amounts from line 8 and the amounts on lines 11, 12, and 13 should be double-checked. The following is things to look for:
 - a. Ensure that all amounts identified is correct and needed.
 - b. Double check the signs used, make sure they show correctly. Remember a reversed sign will compound the amount in error. Tip: When determining how a sign should be carried, consider the amount as the only figure on the Form 3996 and determine the way the sign should be to balance the entry. This is the way it should be carried and you need to ensure that the amount will be processed or a correction made that will be equal.
 - c. Double check the correct transcribing of each amount—a transposition will cause an imbalance.
- (2) Look for amounts that have not been identified as reconciling items. The following is sources to search:
 - a. Review SCCF adjustments that is journaled and not worked.
 - b. Review steps for daily DCF balancing, being alert to control numbers and reclassifications. Remember dishonored checks begin as debits, so make sure of your signs and prior year items for *other Fund Amounts* will probably be one-sided entries on line 8.
 - c. Check the Daily Trial Balance for IMF, BMF and NMF to be sure all Revenue Receipt amounts is being carried on the Form 3996.
 - d. Check Daily Posting Summary for potential problems.
 - e. Track all items into and out of 1720 Account.
 - f. Review all journals on GLD that relate to non-revenue accounts as shown in IRM 3.17.30.14.10(4). These are potential one-sided transactions.
 - g. Review steps for daily URF balancing, being alert to control numbers and reclassifications. Remember current year amounts refunded or transferred is one-sided entries on line 8 and prior year amounts for *other Fund Accounts* will probably be one-sided on line 8.
 - h. Review every Form 8166 for the month for one-sided transactions, amounts not entered on Control files, reclassification problems, etc.
 - i. Follow through on journals from Account 4430 to Account 4120, 4220, 4252, 4420, or 4620. If a current year DLN is involved, an adjustment to revenue receipts using SCFRV may be required.
 - j. Review adjustment lists for one-sided transactions, changes between Revenue Receipts and Non-Revenue Receipts.
 - k. Recheck Daily CRL Balancing sheets for out of balance conditions or adjustments that did not complete.
 - l. Determine that all necessary correction screens input before balancing period.
 - m. Review all Renumber Transaction Registers being alert to Non-Revenue DLNs prior Julian dates, reclassification journalization.
 - n. Review DBA correction journal log and modification log for steps taken that is needed to balance Revenue Receipts.

3.17.30.14.14.2
(01-01-2010)
Line 15 Explanation

- (1) If line 15 has an amount at the time the Form 3996 must be submitted attach an explanation. Show the date of the oldest imbalance and what steps is being taken to resolve the variance.

3.17.30.14.14.3
(03-09-2018)
**Submission of Form
3996**

- (1) No later than the 25th of the month, a copy of the digitally signed Form 3996 and all required back up documentation should be uploaded to the Submission Processing SharePoint at: *RRACS - Home (sharepoint.com)*. The uploaded copies must reflect the same figures and tax class information as the signed copy kept in the Form 3996 file. After the digitally signed Form 3996 and supporting documentation is uploaded, the campus should e-mail the SP headquarters analyst with confirmation of their Form 3996 submission. If problems occur, and it is felt this time requirement cannot be met, contact the SP HQ analyst for further instructions.

Note: An out of balance condition is not justification for late submission of this report.

- (2) Keep a copy of your E-mail stating the Form 3996 and back up documentation uploaded to the SharePoint on or before the 25th, in the Form 3996 Government Accountability Office (GAO) file.
- (3) If corrections get made after the original submission, the updated signed or resigned Form 3996 should be uploaded to the SharePoint along with any updated back up documentation. This will ensure that the documentation kept in the GAO file and the SharePoint concur.

3.17.30.14.14.4
(09-13-2019)
**Status Report for
Unreconciled Tax
Classes**

- (1) Submit a comprehensive status report for any unreconciled tax class when submitting Form 3996 report to the SP HQ analyst for review. The heading should have: Campus, report month, tax class, and reconciling amount at the top of the report. The report must have the following information.
- Detailed explanation for the imbalance
 - Details of any existing prior months imbalances.
 - Tries made and methods used to correct imbalance(s).
 - Estimated date the tax class will be reconciled.
 - Any existing problems that may prevent reconciliation.
 - Any other information that is pertinent such as: Line number, Cycle, Journal etc.

Note: The Status Report requirement for the Form 3996 is used to provide detailed background information on unreconciled items for the SP HQ Analyst.

- (2) More Information:
- If there is more than one item for the same tax class and the explanation is the same, one explanation is sufficient, but list the money amounts for each item.
 - If there is more than one item and the explanation is different, list the amount and explanation separately.
 - If the problem is systemic (a file or tape run), and there is numerous items, put the total amount with the explanation.

3.17.30.15
(01-01-2010)
**Balancing in Process
Accounts**

- (1) This section provides procedures for balancing in-process accounts.

3.17.30.15.1
(01-01-2010)
Pre-journalized Trial Balance

- (1) The Pre-journalized Trial Balance, SCF0747, is a summary of the pre-journalized amounts on the SCCF. The report shows the amount totals of debits and credits, non-pre-journalized count, pre-journalized count, and pre-journalized net amount. (See IRM Figure 3.17.30-174).
- (2) Pre-journalized amounts on DLNs beyond the current processing day, which is not included on the SCF0747, is listed on the PJ Trial Balance—Future DLN List, SCF0748.

SCF-07-47		IMF PREJOURNALIZED TRIAL BALANCE		DATE 07/12/20XX
		CYCLE 20XX28		
CONTROL DATE		DEBITS		CREDITS
191		.08+		127,834.91-
20XX034-20XX194		21,219.16+		5,156.38-
AMOUNT TOTALS		4,902,823.43+		49,469,347.54-
		NPJ COUNT	PJ COUNT	PJ AMOUNT
CONTROL FILE NET TOTALS		947,203	9,277	44,566,524.11-

Figure 3.17.30-174 SCF0747, Pre-journalized Trial Balance

3.17.30.15.2
(01-01-2010)
Daily Balancing of Submission Processing Center (SC) Suspend Accounts

- (1) The following reports is listed as a guide for balancing the SCCF Accounts.
 - SCF1142, Master CRLs for Mainline, RRPS, IDRS
 - SCF1151, Tape CRLs for Mainline (includes RRPS) and IDRS
 - SCF1149, Nullified CRL
 - SCF1141, Adjustment CRL
 - SCF1147, Renumber Reclassification Summary
 - SCF1146, Renumber CRL
 - SCF1148, New DLN Record List
 - SCF0742, Control File Summary
 - SCF0743, Invalid Transcripts
 - SCF0141, Invalid CRL
 - SCF0747, PJ Trial Balance
 - SCF0748, PJ Trial Balance—Future DLN List
 - Form 4028 and Form 4028-A
- (2) Compare the daily In-Process Totals on the Control File Summaries to the Control File Net Totals on the Pre-journalized Trial Balance.
 - a. Check the Future DLN List for any money amounts which would be included in the In-Process Total of the Control File Summary but not in the total of the Pre-journalized Trial Balance.
 - b. Using yesterday's In-Process Total from the Control File Summary, balance all reports for the day's business to today's In-Process Total to assure that SCCF is correctly updated before releasing TEP request.
 - c. This daily SCCF to SCCF balance is an automated process calculated and balanced systemically in the Worksheet Section of the SCF0742,

SCCF Summary. The technician must visually verify that the Worksheet Section balances to the actual SCCF in-process. See IRM 3.17.30.10.3.

- (3) The automated worksheet correlates to the following manual process for daily SCCF to SCCF balancing.
 - a. Begin with the total in-process of the previous day's Control File Summary.
 - b. Add the CRL Master Control Date Recap (subtract debits, add credits).
 - c. Subtract any error codes in the body of the MCR List, SCF1142 (add debits, subtract credits).
 - d. Add nullified unpostables from the CRL Nullified Unpostable Control Date Recap (subtract debits, add credits).
 - e. Subtract or add the net increase or decrease from the CRL Adjustment Listing.
 - f. Subtract if minus sign after Net Credit or if no minus sign after Net Debit CRL Adjustment Listing.
 - g. Add if minus sign after Net Debit or if no minus sign after Net Credit from the CRL Adjustment Listing.
 - h. For error coded adjustments, reverse the previous action for each record by adding if a minus sign after a credit or no minus sign after a debit, subtracting if a minus sign after a debit or no minus sign after a credit.
 - i. Subtract the Control Date Recap Good Block Proof Records (add debits, subtract credits). Reverse for each item that is error coded.
 - (4) Add or subtract individual transcripts from the Posting Transcripts.
 - a. Add GBP (subtract debits, add credits)
 - b. Subtract MCRs (add debits, subtract credits).
 - c. Add or subtract ADJs and BPRs (add if the adjustment has decreased the credit or increased the debit).
 - (5) CRL Renumbered Transactions
 - a. Unidentified Remittance totals—add debits, minus credits.
 - b. Check body of each Master File Renumber CRL for items numbered to other Master Files. Also check the New DLN Summary for items renumbered from other Master Files.
 - (6) Add or subtract DLNs from the Future Listing to verify the trial balance (subtract credits, add debits).
 - (7) Attach tape to the original copy of the trial balance.
 - (8) If the balances do not agree, recheck the machine tape. Then contact the Enterprise Computing Center to determine if a tape is missing. The Computing Center would then rerun the posting transcript and the PJ Trial Balance.
 - (9) The same general process may be used to manually balance the document count of each SCCF account. The automated worksheet section of the Control File Summary also performs this function.
- (1) Prepare a worksheet with two columns, a general ledger side and a trial balance side. (See IRM Figure 3.17.30-175).

IMF 4220 061820XX Rec 062120XX 20XX2505 171				
JRL Number	Reports	General Ledger	SCCF Adjustments	Trial Balance
6/25 102 025	CRLML RPS IDRS TCRL IDRS	41,423,013.57 3,140,786.91 205,301,322.41 (1,739,154.45) 1,739,154.45	5-OT delete DLN CHG #405 DLN CHG #405 DLN CHG #405	44,532,199.40 41,332.43 400.00 418,013.83 547.00
6/25 102 025 101 024 6/28 400 156	TCRL ML Re# 4028 0-0	208,278,291.89 (200.00) 5,972.78	DLN CHG #494 SCCF GBP 6/20 SCCF GBP 6/20	(118.00) (71,078.75) (3,278,687.13)
		Total 458,149,187.56		41,642,608.78

Figure 3.17.30-175 In-Process Worksheet

(2) General Ledger side of worksheet:

- a. Bring forward the CUM balance of the previous day.
- b. Add the adjusted CRL Master Control Date recap (Subtract debits, add credits).
- c. Subtract the adjusted CRL Block Proof Control Date Recap (Add debits, subtract credits).
- d. Add CRL Nullified Unpostable Control Date Recap totals (Subtract debits, add credits).
- e. Add ECC deletion (50 adjustment on pre-journalized amount. (Use Journal number for reference).
- f. Subtract or add adjustments on CRL Adjustment list that have not carried forward on the Trial Balance side. On pre-journalized amounts use Journal number for reference.
- g. On the Renumbered Transaction CRL List determine which new DLN is different file and subtract (add debits, subtract credits). Use Journal number for reference if available.

(3) Trial Balance side of worksheet:

- a. Bring forward the "CONTROL FILE NET TOTAL" amount from Trial Balance
- b. Add: MCRs which did not post (error coded on CRL 00 adjustment).
- c. Add "TEP READ" fail or Manual Deletion (50 adjustment).
- d. Add or Subtract: Pending Adjustments. These are adjustments still pending after reviewing the CRL Adjustment List against the adjustments listed on previous day's trial balance. Include any invalid DLN on the Trial Balance as a pending From-To Code 0-0 adjustment.

- e. Add or Subtract: the adjustments recorded from the posting transcript. These are adjustments to be made to correct the SCCF or to show the posting to the good transaction tape (Good Block Proof Records).
 - f. Add or Subtract: Pending CRL corrections.
 - g. Add or Subtract: Adjustment that error coded on the CRL adjustment List, CRL Renumbered Transaction List, and CRL Nullified Unpostable List.
- (4) The grand total of the General Ledger side should equal the grand total of the Trial Balance side.
- (5) For imbalances check:
- a. Current CRL listings for error codes.
 - b. The adjustments being carried from posting transcript.
 - c. The adjustments being carried forward from the previous trial balance.
 - d. The CRL recaps for the accuracy of the adjustments.
 - e. The CRL Good Block Proof Record recap by comparing to deletes annotated on the posting transcript. If TEP delete, carry From-To Code 5-0 adjustment.
 - f. The CRL Invalid Record List.
 - g. Future DLN amounts.
- (6) See IRM 3.17.30.6.3 SCCF adjustments, for a guide when to minus or plus while working the Trial Balance.

3.17.30.15.3
(01-01-2010)
Future DLN Listing

- (1) During the running of the Pre-journalized Trial Balance, the control date year digit of each DLN on the SCCF is analyzed. DLNs with a future control date is printed out on the Future DLN Listing. (See IRM Figure 3.17.30-176).

SCF-07-48	IMF	PJ TRIAL BALANCE - SCCF FUTURE DLN LIST		DATE 07/12/20XX
	DLN	SCCF AMOUNT	SCCF COUNT	
	00224/176/200/X	3,600.00+	003	
	00224/176/401/X	4.00+	001	
	00224/176/402/X	52.53+	002	
	00224/176/403/X	780.43+	008	
	00258/176/001/X	28,887.75+	043	

Figure 3.17.30-176 SCF0748, PJ Trial Balance-SCCF Future DLN List

- (2) Review the control date of each DLN on the listing.
- (3) Being a future DLN does not keep it from being placed on the good transaction tape for processing to the Master File.
- (4) If the future DLN is incorrect, renumber the block using SCFAJ or Form 4028-A. Delete the block from the good transactions (Tape CRL) using SCFDLA, and reinput with the correct DLN.

3.17.30.15.4
(01-01-2010)
**Monthly Balancing of
the SC Suspense
Account**

- (1) The last day's P.J. Trial Balance of the month is used to balance to the General Ledger Accounts.
 - a. BMF debits and credits In - Suspense = 4120
 - b. IMF debits and credits In - Suspense = 4220
 - c. NMF debits and credits In - Suspense = 4420

- (2) This trial balance must be updated by the deposits received for the current month listed on subsequent CRLs. Keep a spread sheet by total Debits and Credits on each CRL Date Recap. Post only those deposits for the month you're balancing. For audit trail purposes, list the date and SCCF report for these deposits. (See IRM Figure 3.17.30-177). Add these deposits from the spread sheet to the trial balance "SCCF NET TOTAL".

4220 IMF June 20XX							
Trial Balance 6/29/20XX 79,137,181.44CR							
July CRL's	7/1	7/2					
ML RPS IDRS	50,193.42 10,851,828.08	1,596,926.79					
			Total CRL's		12,498,948.29	CR	
<u>Reconciling</u>							
6/28 IDRS TCRL 6/28 ML TCRL 7/2 210 286 400 221 7/3 210 293 296 400 243	Future JRL " 7/3 ML CRL " 7/5 ML CRL " 7/1 SCFAJ	- 1,164,925.69 + 13,236,815.85 + 5,139,538.51 + 953.00 + 26,014.00 + 277,497.78 - 100.00					
	Total	17,515,793.45					
			CR				
				Reconciling	17,515,793.45	CR	
				SCCF Net Total General Ledger Difference	109,151,923.18 109,151,923.18 .00	CR CR	

Figure 3.17.30-177 Suspense Accounts Balancing Sheet

- (3) Consider adjustments pending on the Trial Balance from the last day of the month.
- (4) Verify totals to General Ledger. (See IRM Figure 3.17.30-178).

RACS REPORT-004		MONTHLY GENERAL LEDGER TRIAL BALANCE		TIME	DATE	PAGE 1
				10:39:41	07/03/20XX	
REPORT FOR MONTH ENDING: 20XX06						
ACCT NO	ACCOUNT TITLE	DEBIT AMOUNT	CREDIT AMOUNT	NET AMOUNT		
1100	BMF Accounts Receivable	\$ 2,036,317,267.81	\$.00	\$ 2,036,317,267.81		
1200	IMF Accounts Receivable	\$ 4,033,561,400.07	\$.00	\$ 4,033,561,400.07		
1250	IRAF Accounts Receivable	\$ 749,086.57	\$.00	\$ 749,086.57		
1314	NMF Tax Straddles	\$ 45,892,975.30	\$ 45,752,369.90	\$ 140,605.40		
1321	NMF Notice	\$ 10,047,987.96	\$ 3,557,497.75	\$ 6,490,490.21		
1322	NMF Taxpayer Delinquent Account	\$ 46,722,669.95	\$ 10,206,005.91	\$ 36,516,664.04		
1371	NMF OIC	\$ 10,313,201.47	\$ 1,440,538.26	\$ 8,872,663.21		
1389	NMF Suspense	\$ 36,257,862.04	\$ 3,215,965.43	\$ 33,041,896.61		
1400	Tax Account Transferred Out	\$ 2,435,932.80	\$ 2,146,116.45	\$ 289,816.35		
1510	Other Receivables, Regular	\$ 7,990,043.06	\$ 7,491,657.87	\$ 498,385.19		
1530	Court Case Erroneous Refund	\$.00	\$.00	\$.00		
1540	Non Court Case Erroneous Refund	\$.00	\$.00	\$.00		
1600	Manual Assessment, Transmit Account	\$ 288,660,034.54	\$ 288,213,397.24	\$ 446,637.30		
1710	Dishonored Check	\$ 78,700,716.64	\$ 74,015,862.47	\$ 4,684,854.17		
1720	Dishonored Check, Adj	\$ 20,597.88	\$.12	\$ 20,597.76		
1810	BMF Account Receivable Inactive	\$ 4,491,009,810.77	\$.00	\$ 4,491,009,810.77		
1820	IMF Account Receivable, Inactive	\$ 1,220,276,676.27	\$.00	\$ 1,220,276,676.27		
1825	IRAF Account Receivable, Inactive	\$ 118,067.96	\$.00	\$ 118,067.96		
1830	NMF Account Receivable, Inactive	\$ 226,959,016.10	\$ 1,416,716.70	\$ 225,542,299.40		
1840	Other Receivable, Inactive	\$ 25,694.79	\$.00	\$ 25,694.79		
1000	TOTAL ACCOUNTS RECEIVABLES	\$ 12,536,059,041.98	\$ 437,456,128.10			
1000	NET ACCOUNTS RECEIVABLES			\$ 12,098,602,913.88		
2110	Withholding Revenue Receipt, Dir	\$ 602,400,565.81	\$ 82,446,832.20	\$ 519,953,733.61		
2120	Individual Inc Revenue Receipt, Dir	\$ 22,297,304,523.06	\$ 438,038,345.11	\$ 21,859,266,177.95		
2130	Corporation Revenue Receipt, Dir	\$ 1,103,863,879.51	\$ 41,999,741.53	\$ 1,061,864,137.98		
2140	Excise Revenue Receipt, Direct	\$ 109,327,839.79	\$ 9,866,696.10	\$ 99,461,143.69		
2150	Estate & Gift Revenue Receipt, Dir	\$ 1,562,442,790.29	\$ 9,527,396.02	\$ 1,552,915,394.27		
2170	CTA Revenue Receipt, Direct	\$ 2,296,921,649.96	\$ 766,680.46	\$ 2,296,154,969.50		
2180	FUTA Revenue Receipt, Direct	\$ 42,414,515.47	\$ 25,100,377.26	\$ 17,314,138.21		
2190	EFTPS Unclassified	\$.00	\$.00	\$.00		
2210	Withholding Revenue Receipt, FTD	\$ 88,369,360,233.82	\$ 366,314,605.71	\$ 88,003,045,628.11		
2220	Individual Revenue Receipt, FTD	\$ 304,455,350.15	\$ 42,112,269.06	\$ 262,343,081.09		

Figure 3.17.30-178 RRACS Report 004, Monthly General Ledger Trial Balance

3.17.30.15.4.1
(01-01-2010)

In-Process Imbalance

- (1) Resolve any imbalance by verifying
 - a. Journal entries with CRL Master Control Record.
 - b. Journal entries with Suspense Release List of the CRL Good, Error, Reject Proof Records.
 - c. Adjustment made during month. (Form 4028 and Form 4028-A)
 - d. Any other source document.

3.17.30.15.4.2
(01-01-2010)

**Other Accounts
Generalized Unpostable
Framework
(GUF)-Non-Master File
(NMF)-Electronic Funds
Transfer (EFT)**

- (1) Balance accounts 4230 (IMF) and 4130 (BMF) using the last GUF Unpostable Control Report of the month. Verify the totals to the General Ledger accounts.
- (2) To balance the 4420 account (NMF) be sure to consider any error codes and deletes on the last Good/Error/Reject Block Proof List journaled in the current month and not reinput.
- (3) Electronic Fund Transfer payments for Direct Debit Installment Agreements (DDIA) is frequently established on the SCCF about two days before the treasury Financial Communications System (TFCS) listing and Electronic

Funds Transfer (EFT) deposit ticket (SF-215C) is received. Therefore, it may be necessary to carry these EFT payments as reconciling items for the general ledger.

- a. EFT transactions is summarized daily on the Area Office Payments register (EOD16) by item count, credit and debit amounts for each Master File. The EOD16 run line items should match the EFT16 run for the same day.
- b. EFT transactions is summarized by tax class on run EFT12 which should match the amount on the TFCS line item for DDIA.
- c. EFT16 summarizes and lists the individual taxpayers and amount of the TC 670 as well as the debit side for returned items with the generated penalty TC 280.
- d. EFT18 summarizes by tax class the amount of the debit vouchers which come directly from Mellon Bank. These debit vouchers get journalized using RRACS window 220, 221.

3.17.30.15.5
(01-01-2010)

**Balancing to the Daily
Block Proof Summary**

- (1) The Control Data Analysis System monitors Submission Processing Campus operations by providing daily and cumulative information on the number of documents that are in error, reject, Block Out of Balance (BOB), and delete status by program code.
- (2) Most of the records used to keep the Block Proof Summary are the same control records that update the SCCF, including the following:
 - Good, error, and reject block proof records
 - Delete, reinput, and renumber block proof records
 - Adjustment records with CR source codes D and R
 - Trans deletion control records
 - BOB control records
 - BOB release records (part of the GMF control system, but do not update the SCCF)
- (3) The error and reject balances on the SCCF Summary, when adjusted to include CRL error codes and SCCF invalid posting transcripts, should equal the error and reject balances on the Block Proof Summary.
- (4) If an adjustment with Control Record Source Code R for a delete, reinput, or renumbered item is invalid on SCCF, these Batch Profile Reports (BPR) should be corrected using CR Source Code T to assure that Block Proof Summary (BPS) inventories will not be affected again. Refer to IRM 3.30.126, Control Data Analysis for information pertaining to Program Completion Date (PCD) procedures that involve Cumulative Receipts Cutover.
- (5) See IRM 3.30.126 Control Data Analysis, for procedures for adjusting the Block Proof Summary and for keeping the deletion inventory, for which the Data Controls system has no equivalent.

- 3.17.30.15.6
(01-01-2010)
Redesigned Revenue Accounting Control System (RRACS) Impact on Service Center Control File (SCCF) Balancing
- (1) Special listings will be generated from RRACS to provide balancing documents for use in reconciling the SCCF.
 - (2) Balance Research prints will be secured for General Ledger Accounts 4120, 4130, 4220, 4230 and 4420. This command prints the specific Monthly Trial Balances or Daily Trial Balances, as requested.
 - a. The Monthly Trial Balance summarizes the cumulative total debit and credit amounts by account number.
 - b. The Daily Trial Balance record is an individual record for each transaction posted to the General Ledger File. The record has the account number, account period, the journal number, a debit or credit indicator, an item field, an amount field and cycle. Total debit, credit, and net amount is also provided.
 - c. Refer to IRM 3.17.50, Redesigned Revenue Accounting Control System (RRACS) Procedures, for instructions on inputting this command code.
 - d. Balance Research prints can be obtained for any account numbers that may affect SCCF balancing.
- 3.17.30.15.6.1
(01-01-2016)
Daily Posting Summary (DPS) and Source Journal Records
- (1) Information from the Daily Posting Summary (DPS) file provides a record of each valid transaction input to the RRACS system. Data from the DPS file is printed out daily on the Daily Posting Summary Report. This report will be filed as the accounting journal for all transactions and is produced during the end-of-day processing routine. See IRM 3.17.63.14.2, Redesign Revenue Accounting Control System End of Day Routine.
 - (2) A Source Journal Research must be requested for an individual transaction, it shows how the transaction posted to the General Ledger. Following are the element fields in the Source Journal:
 - a. The journal number of this transaction.
 - b. The identification of the terminal operator who input this transaction.
 - c. The accounting date of the transaction.
 - d. The General Ledger File (GLF) account numbers of the accounts debited and credited by this transaction.
 - e. The amounts posted as debits and credits to the GLF accounts.
 - f. The document identification or audit trail, (i.e., DLN or cross-reference DPR number).
- 3.17.30.15.6.2
(01-01-2016)
Research Information
- (1) The following information may also be useful for research purposes: A series of input windows on the PC. is provided in the RRACS system. Separate windows screens are available for the various types of input documents. Since the first three numbers of each journal number shows the screen used for entry, it is also an indication of the type of work processed, (i.e., collections, SCCF adjustments, etc.). A description of input screens is available in IRM 3.17.63.12.3, Redesign Revenue Accounting Control System Input Windows and Journal Numbers.
- 3.17.30.15.7
(01-01-2012)
Balancing TREAS 90 Report
- (1) Daily reports should be monitored for verification and adjustment per procedures in IRM 3.17.41, Accounting and Data Control, Excise Reporting.

3.17.30.16
(01-01-2010)

**Service Center Control
File (SCCF) Transcript
Request**

- (1) This section provides an overview for the use of SCFRQ.

3.17.30.16.1
(01-01-2010)

**Command Code
SCFRQ—Transcript
Request**

- (1) Transcripts is requested on-line using Command Code SCFRQ.
 - a. Automated Form 6845 may be used as a worksheet to identify the request codes and other information that must be input with SCFRQ. (See IRM Figure 3.17.30-179).

SCCF Transcript Request Worksheet (for Command Code SCFRQ)

1. Master File (Check appropriate code box) (Blank to request all files)

1 - IMF 2 - BMF 3 - EPMF 4 - IRAF 5 - IRP 6 - NMF

2. Request codes (Check appropriate box(es))

<p><input type="checkbox"/> 2 - Shelved returns</p> <p><input type="checkbox"/> 3 - Range of posting dates (Enter dates in From, To date fields)</p> <p><input type="checkbox"/> 4 - Single posting date (Enter dates in From, To date fields)</p> <p><input checked="" type="checkbox"/> 5 - Range of DLN dates (Enter dates in From, To date fields)</p> <p><input checked="" type="checkbox"/> 6 - In-process balance</p> <p><input type="checkbox"/> 7 - NPJ blocks</p> <p><input type="checkbox"/> 8 - PJ blocks</p> <p><input type="checkbox"/> 9 - Blocks with ADSI on</p> <p><input type="checkbox"/> B - BOOB status</p> <p><input type="checkbox"/> D - Delete balance</p> <p><input type="checkbox"/> E - Error balance</p> <p><input type="checkbox"/> F - Money amount (Enter in Amount requested field)</p>	<p><input type="checkbox"/> G - Equal or greater amount (Enter in Amount requested field)</p> <p><input type="checkbox"/> H - Historic transcript</p> <p><input type="checkbox"/> K - One line transcript</p> <p><input type="checkbox"/> L - No activity listing - (Enter last cutoff date in From date field: current cutoff date in To date field)</p> <p><input checked="" type="checkbox"/> M - Manual balance</p> <p><input type="checkbox"/> N - Nullified unpostables</p> <p><input type="checkbox"/> P - Partial DLN (Enter part of DLN in Block DLN field)</p> <p><input type="checkbox"/> Q - Special age transcript</p> <p><input type="checkbox"/> R - Reject balance</p> <p><input type="checkbox"/> W - Whole SCCF</p> <p><input type="checkbox"/> Z - Zero balance (settled) blocks</p>
---	---

3. Control from date (yyddd) 20XX065	4. Control to date (yyddd) 20XX212
--	--

5. Special age cycle (yycc)	6. Block DLN					
	FLC	Tax Class	Doc. Code	Julian Date	Block Number	Year

7. Amount requested	8. Sign Debit only: DB Credit only: CR
---------------------	---

9. Remarks

**In Process Balances All Files
1 copy**

10. Prepared by J. Franklin	11. Date 8-2-20XX
12. Input by	13. Date

Form **6845** (Rev. 1-89)
Dispose of prior issue

Department of the Treasury
Internal Revenue Service

Figure 3.17.30-179 Form 6845, SCCF Transcript Request Worksheet

- b. Each SCFRQ entry is validated in real time, but may be corrected at any time until the file is downloaded, normally at the end of the day.
- c. SCF17 is run to download the SCFRQ requests. Each request is passed by SCF17 to SCF05 for analysis and to SCF07 for printing the report.
- d. Each request will produce a separate report in SCF07. For Special requests (those which do not include request code A, H, K, L, or Q), the transcript will be printed on the SCF0746 report with the applicable

request code(s) shown in the heading. Each request is printed on a separate part of the transcript with a separate heading.

- (2) Use of Command Code SCFRQ should be restricted to prevent unnecessary or duplicate requests.

3.17.30.16.1.1
(01-01-2010)

Command Code SCFRQ Display

- (1) Enter Command Code SCFRQ to display the SCCF transcript request screen.
- (2) If no other request(s) is input today, the screen will have 16 rows of Xs.
 - a. Up to 16 transcript requests may be entered on the same screen, to allow 16 requests to be processed in the same SCF05 run.
 - b. Enter each new request on the first available line.
- (3) If other transcript requests already entered and transmitted, those will appear on the top part of the screen.
 - a. To remove a request that is not needed, enter an action code R in the "Action" field or overlay the record with the information needed for a correct request.
 - b. Any other requests should be entered by overlaying the Xs on the first unused line.
- (4) When all transcript requests have input, move the cursor below the last entry and transmit.
 - a. If all transcript requests are valid, the response is "SCFRQ Request Completed".
 - b. If any request is invalid, an error code 1-9 is shown in the "EC" field and the entire screen is invalid and redisplayed. See the list of error codes below.

3.17.30.16.1.2
(01-01-2010)

Command Code SCFRQ Format

- (1) Complete the transcript request in the format provided. (See IRM Figure 3.17.30-180).

SCFRQ		CONTROL FILE TRANSCRIPT REQUEST							DATE 08/06/20XX	
ACTION	MFC	REQUEST	FROM DATE	TO DATE	CYCLE	BLOCK-DLN	AMOUNT	CR DB	EC	
X	X	56MXXXXX	20XX065	20XX212	XXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XX		
X	X	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XX		
X	X	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XX		
X	X	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XX		
X	X	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XX		
X	X	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XX		
X	X	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XX		
X	X	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XX		
X	X	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XX		
X	X	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XX		
X	X	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XX		
X	X	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XX		
X	X	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XX		
X	X	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XX		
X	X	XXXXXXXX	XXXXXXXX	XXXXXXXX	XXXXXX	XXXXXXXXXXXXX	XXXXXXXXXXXXX	XX		

Figure 3.17.30-180 Command Code SCFRQ Format Display

- a. Enter the number Master File code only if the request should be limited to only one Master File. Never enter a Master File code for an Aged “Q” or Historic “H” request. The Master File code is not consistency checked with other fields in the request.
 - b. Enter the correct transcript request code or codes. Multiple codes will narrow the selection for the special transcript. Separate requests for different information should be made on different lines of the same SCFRQ screen, not combined onto one line. See IRM 3.17.30.16.2 for a complete list of codes, more information required with certain codes, and a list of the incompatible code combinations.
 - c. Enter the Control From Date and Control To Date in YYYYDDD format when required for the request code.
 - d. The Special Age Cycle is added to allow designation of a cycle other than the current cycle for computation of the aging criteria, or for other than two settled cycles for the Historic transcript. The Special Age Cycle should be used very infrequently.
 - e. Enter the part of the block DLN in the correct positions with request code P.
 - f. Enter the Amount Requested, only for request codes F and G. Enter numbers only, without commas or decimals.
 - g. Enter “DB” with code F or G if the special transcript should have only debits, or “CR” if it should have only credits. Leave this field blank for both debits and credits and for all other request codes.
- (2) Each transcript request is validity checked in real time to ensure that the codes is valid, and that other information required with the code, such as the control dates, cycle, or money amount, is entered.
- (3) If the request is invalid, an error code (EC) is displayed indicating the reason that the request has not accepted. The following error codes may appear:
- Invalid Command Code
 - Invalid Master File
 - Invalid Transcript Request
 - Invalid Control From Date
 - Invalid Control To Date
 - Invalid Special Age Cycle
 - Invalid Block DLN
 - Invalid Amount Requested
 - Invalid Amount Sign
- (4) Correct the record and retransmit or enter another command code to void the entire request.
- (5) If a new command code is entered without correcting the error, all new transcript requests will be voided, even those without errors. SCFRQ requests previously transmitted will still be valid.
- (6) Do not input Command Code SCFRQ on the first day of any weekly cycle, normally Thursday in most Submission Processing Campuses.
- a. On this day the SCCF aged transcript is produced automatically.
 - b. Any SCFRQ request will be ignored by the program and must be input again the following day to be processed.

3.17.30.16.2
(01-01-2010)
**Transcript Request
Codes**

- (1) The following Request Codes is used to request special transcripts. Several codes may be used on the same SCFRQ request to further restrict the transcript selection.
- (2) The following codes request items with a particular balance. If more than one code from this group is selected, the block must have open balances for each category.
 - a. Code 2 is used to request shelved returns.
 - b. Code 6 is used to request blocks with an in-process balance. Any block with an open balance in manual, errors, or rejects is considered to have in-process balance.
 - c. Code B requests blocks in BOB status.
 - d. Code E requests blocks with an error balance.
 - e. Code D requests blocks with a delete balance.
 - f. Code R requests blocks with a reject balance.
 - g. Code M requests blocks with a manual balance.
 - h. Code Z requests zero balance or settled blocks.
- (3) The following codes may be used in combination to restrict the selection of the special transcripts.
 - a. Code 3 limits the consideration to blocks that created within specified range of posting dates. The dates are shown in the Control From and To Dates.
 - b. Code 4 limits consideration to a single posting date as shown in the Control To Date field.
 - c. Code 5 specifies a range of DLN dates in the Control From and To Date fields.
 - d. Code 7 limits consideration to non-pre-journalized document codes.
 - e. Code 9 requests blocks with the Action Delete Status Indicator (ADSI) on.
 - f. Code F is used to request a special transcript for any block that has a specific money amount. Enter the amount in the Amount Requested field. Enter DB in Debit or Credit field to request only debit amounts, CR to request only credits, or no sign to search for both debits and credits for the amount entered. If used by itself, Code F will search for any open balance with a matching money amount. Code F may be combined with other codes to limit the search to a particular balance, control date, document code, etc.
 - g. Code G is used to request a transcript of every block DLN with an amount equal to or greater than the amount specified in the money amount field. Use the same procedures as for Code F.
 - h. Code K is used to request a single line Status Listing with open count and amount, last cycle, ABC, and BOB indicator.
 - i. Code L is used to request the No Activity Listing. Enter the cut-off date from the previous listing in the Control From Date field cut-off date for this listing in the Control To Date field.
 - j. Code N requests blocks having a Reinput Source Code N, indicating a nullified unpostable.
 - k. Code P is a partial DLN. Select the parts of the block DLN and enter in the Block DLN field. Leave the unused positions of the DLN blank.

- l. Code Q may be used to request a special SCCF Aged transcript without updating the aging indicators. However, the regular weekly SCCF Aged Transcript is produced automatically with the change in cycle and does not require input of a Q request.
- m. Code W is used to request the entire SCCF (open and closed modules) on a single listing. Code W cannot be used in combination with any other code.
- (4) Most special transcript codes can be used in combination with each other on the same SCFRQ request. However, the following combinations is inconsistent and will not produce a transcript.
- Code 2 cannot be used with Code 9, B, E, D, N, Q, R, or Z.
 - Code 3 cannot be used with Code 4.
 - Code 7 cannot be used with Code F or G.
 - Code Z cannot be used with Code 2, 9, B, E, Q or R.
 - Code L cannot be used with Code 3, 4, 5, 6, 9, B, D, E, K, Q, R, S, or Z.
- (5) If an invalid code is input, the entire request is invalid.
- 3.17.30.16.2.1
(12-04-2019)
**Weekly Form 720
SCFRQ (Ogden Only)**
- (1) On a weekly basis (midweek), request a SCFRQ to identify all open Form 720, Quarterly Federal Excise Tax Returns.
- (2) The request should have the following information:
- Partial DLN - FLC, Doc Code — 420, Block - 900 through 999.
 - All Form 720 in open status.
 - Other information as needed.
- (3) The data relating to the identified Form 720 should be provided to Management Staff for follow-up or designated recipient of data.
- 3.17.30.16.2.2
(01-01-2010)
**Non Special Transcript
Codes**
- (1) The remaining Transcript Request Codes is not used for special transcripts.
- Code H or HH is used to request the Historic Transcript. Leave the Master File code blank to request all files. Do not input other requests when Code H or HH is requested.
 - Code A is not valid for input on SCFRQ, as the monthly SCCF Aged Transcript is produced automatically at the beginning of the first cycle of each month.
- (2) Whenever there is no data conforming to the criteria of the special transcript codes requested on SCFRQ, a report format will be generated in the absence of requested data.
- 3.17.30.16.3
(01-01-2010)
**Service Center Control
File (SCCF) Date File**
- (1) With the implementation of the on-line SCCF, the SCCF date card is replaced by a SCCF date file in run SCF83.
- A copy of the date file is printed daily in the SCF0160 Run Control Report. (See IRM Figure 3.17.30-181).

P / R / F SCF-01-60	SCF01 RUN CONTROL REPORT	DATE: 08/16/20XX	PAGE: 4
MISCELLANEOUS RUN CONTROL DATA			
MASTER FILE ----->			
CYCLE PROOF LIST INDICATOR----->		C	
GREGORIAN PROCESSING DATE----->		07-16-20XX	
JULIAN PROCESSING DATE----->		20XX-198	
REVENUE RECEIPTS FREQUENCY INDICATOR ----->		I	
13TH MONTH INDICATOR ----->			
SERVICE CENTER PROCESSING CODE ----->		00	
SERVICE CENTER ABBREVIATION ----->		KCSC	
PROCESSING CYCLE ----->		20XX-29	
FROM DATE ----->		20XX-274	
TO DATE ----->		20XX-212	
MASTER BLOCK CONTROL SHEET CUTOFF CYCLE----->		20XX-29	
NUMBER OF FILES INPUT TO SCF01----->		5	
MERGED CONTROL RECORD COUNT----->		0	
TOTAL ERROR CODES			
- 0 - - 1 - - 2 - - 3 - - 4 - - 5 - - 7 - - 8 - - 9 -			
0 0 0 0 0 0 0 0 0 0			
- B - - C - - T - - U - - V - - X - - Y - - Z -			
0 0 0 0 0 0 0 0 0			

Figure 3.17.30-181 SCF0160, Run Control Report

- b. Each Submission Processing Campus should develop local procedures for coordination with the Enterprise Computing Center for SCF83 changes. When multiple SCF05 and SCF07 runs is completed on the same day, it may be necessary to make changes to this file more than once a day.
- c. Most Submission Processing Campuses will prepare a worksheet with all the information needed for the date record.
- d. Ensure date card information is faxed to the Computing Center SC Scheduling area.

3.17.30.16.3.1
(01-01-2010)
SCF83 Fields

- (1) The fields on the SCF83 file are as follows:
- (2) Master File—This should always be blank.
- (3) Cycle Proof List Indicator—The weekly CPL is generated automatically whenever the Current Cycle is changed.
 - a. Enter “C” if the daily Cycle Proof List is to be printed.
 - b. Enter “W” if the weekly, cumulative to date, Cycle Proof List is to be printed prior to the generated weekly CPL.
- (4) Gregorian Processing Date—The current processing date in MM–DD–YYYY format.
- (5) Julian Processing Date—The current processing date in YYYY–JJJ format.

- (6) Revenue Receipts Frequency Indicator
 - D—Daily RRCS
 - W—Weekly RRCS
 - I—Redesigned Monthly NMF RRCS
 - M—Monthly RRCS
- (7) 13th Month Indicator—Enter “F” for supplemental 13th month revenue receipts. When “F” is entered, a second revenue receipt report is automatically created for the prior fiscal year dates. Enter the new fiscal year dates in the From and To date fields.
- (8) Submission Processing Campus Processing Code—Enter the two-digit code numbers for your Submission Processing Campus. This field should never be changed.
- (9) Submission Processing Campus Abbreviation—Enter the three or four-position alpha for your Submission Processing Campus. This field should not be changed.
- (10) Processing Cycle—Enter the current processing cycle in YYYY-CC format.
- (11) From Date—Enter in YYYY-DDD format. For the monthly MBCS, enter the first day of the current fiscal year; for the 13th Month MBCS, enter the first day of the prior fiscal year; otherwise, enter the first day of the current fiscal year.
- (12) To Date—Enter in YYYY-DDD format. For the monthly MBCS, enter the last day of the previous month; for the 13th Month MBCS, enter the last day of the prior fiscal year; otherwise, enter the last day of the current month.
- (13) MBCS Cutoff Cycle—Enter in YYYY-CC format. For the monthly MBCS, enter the closing cycle of the previous month; for the 13th Month MBCS, enter the current cycle in combination with PFY From-To Dates; otherwise, enter the current cycle.

Note: Refer to IRM 3.17.30.16.3.2 for details concerning special processing of the MBCS.

3.17.30.16.3.2
(01-01-2010)
Updating SCF83

- (1) Two date records in SCF83 must be updated at least once a day before the SCF runs is initiated. The date records must be changed more than once a day when any of the following supplemental runs is required:
 - a. Weekly or monthly revenue receipts
 - b. Monthly or 13th Month MBCS
- (2) The following instructions intended for the Computing Centers Scheduling Sections, which updates the date record via Demand Terminal access. Complete instructions are included in the Computer Program Book (CPB) for SC Control Processing. Be sure to contact your Computer Systems Analyst if you have any problems establishing the correct date record.
- (3) The **Manual** update instructions for the SCF83 Date Cards is as follows:
 - a. Enter “@ADD vSC*ADD.SCF83ADD” on a demand terminal to access the SCF83 date files. (v=the initial for your Submission Processing Campus)

- b. Enter "A" to create the SCF8320 date record, that is used for all SCF runs except SCF05, SCF07, SCF96 and SCF97. The response is a display of the previous date record and a blank new SCCF date record with alpha designators to show the fields. (See IRM Figure 3.17.30-182).
- c. Enter alphas A–K for all fields being changed, then transmit.
- d. Enter the correct information in the format shown and transmit as each field is displayed.
- e. When all fields is updated, enter "LA" to review the record, then enter "S" to save.
- f. Enter "B" and follow the same procedure to update the SCF8321 record for SCF05, SCF07, SCF80, SCF96 and SCF97. "LB" is used to check the record when completed.
- g. When both date records is correct and saved, enter "X" to exit SCF83.

```

NOW CREATING SCCF-DATE-DATA (SCF8320) FOR SCCF SERIES, EXCEPT SCF05.

                                OLD SCCF DATE DATA

13TH MONTH INDICATOR -----)      a      GREGORIAN PROCESS DATE -----)mm/dd/yyyy
CYCLE PROOF LIST INDICATOR -----)      a      JULIAN PROCESSING DATE -----)  yyyy-ddd
MASTER FILE SYSTEM ID CODE -----)      a      POSTING CYCLE -----)      yyyy-cc
RRCS FREQUENCY INDICATOR -----)      a      JULIAN FROM DATE -----)      yyyy-ddd
SERVICE CENTER CODE -----)          nn      JULIAN TO DATE -----)      yyyy-ddd
MBCS CYCLE -----)yyyy-cc

                                NEW SCCF DATE DATA

A. 13TH MONTH INDICATOR -----)      a      G. GREGORIAN PROCESS DATE -----)mm/dd/yyyy
B. CYCLE PROOF LIST INDICATOR -----)      a      H. JULIAN PROCESSING DATE -----)  yyyy-ddd
C. MASTER FILE SYSTEM ID CODE -----)      a      I. POSTING CYCLE -----)      yyyy-cc
D. RRCS FREQUENCY INDICATOR -----)      a      J. JULIAN FROM DATE -----)      yyyy-ddd
E. SERVICE CENTER CODE -----)          nn      K. JULIAN TO DATE -----)      yyyy-ddd
F. MBCS CYCLE -----)yyyy-cc

ENTER 'A - K' FOR FIELD TO CHANGE OR '*' FOR ALL FIELDS
      'Q' TO QUIT WITHOUT SAVING DATA
      'S' TO SAVE DATA

```

Figure 3.17.30-182 SCF8320, Creating SCF Date Data

(4) Automated SCF83 Date Cards (Enterprise Computing Center Enterprise Operations)

- a. SCFDAT is an automated program that updates the SCF8320 and SCF8321 date cards by the calendar date. On a daily basis, SCFDAT automatically updates the Calendar Julian Date to the current processing date. On the first workday of a new month, SCFDAT also updates the "to" date in the "from and to" date range to the last Julian date of the (new) current month. For example, on September 1, 2009, SCFDAT will change the Julian date to 244 and will also update the "to" date to the Julian Date of the last day of the month. In the example of September 1, 2009, the "to" date would automatically be changed by SCFDAT to Julian Date 273 (09/30/2009). September 1, 2009, occurred on Tuesday in the middle of a cycle and the reporting period for August has not ended yet, meaning the "from and to" dates for the reporting month should actually

remain as 2008275-2009243. This means a Dual MBCS must generate a SCF0756 report with the August from and to date range of 2008275-2009243.

- b. SCF83M is an automated program that changes the SCF8321 to generate the Dual MBCS with the prior month's from and to date ranges. SCF83M should be scheduled and executed on the first 2 workdays (at a minimum, dependent upon the day of the week the new month starts on comparison with) of each new processing month.
- c. The Dual (Monthly) MBCS will be scheduled per the Reports Cycle Cutoff Dates listed under IRM 3.17.30.14.1.1. When utilizing automated programming such as SCFDAT and SCF83M, it is important the Computing Center Scheduler review the SCF8321 card after these updates to ensure all data is correct.

Note: It does not matter what order the daily and the Dual (Monthly) SCF0756 MBCS is ran. The important aspect of these output reports is the date ranges (current month and prior month from and to date ranges must be accommodated).

3.17.30.16.4
(01-01-2012)
Historic Transcripts

- (1) At least once a month, inactive blocks must be removed from the SCCF Database by requesting the historic transcript.

- a. ECC will schedule the Historic Run on the last Monday of the month except for December when it is moved up one week earlier.

Note: No other SCFRQ special transcript should be input on the same day and the request should not be entered on the same day as the generated SCCF aged transcript.

- b. Every inactive block (Block Status Code I) that has had no activity for the previous two cycles or the current cycle is selected for the historic transcript.

- (2) A print file is created in SCF07 of all blocks removed on the Historic. However, Submission Processing Campuses is discouraged from printing this file, as historic transcripts are available for overnight reactivation for subsequent research using SCFTRH.

3.17.30.16.5
(01-01-2010)
Research of the Historic Service Center Control File (SCCF)

- (1) All SCCF research begins with Command Code SCFTR. The response to SCFTR will show the way to the next step.
- (2) If the DLN is present on SCFTR with only the DLN and historic cycle and the complete record is needed for research, reactivate the block using SCFTR, definer H.
- (3) The SCFTRH format is automatically displayed on the first line of the screen with the abbreviated historic record in the following format. (See IRM Figure 3.17.30-183).

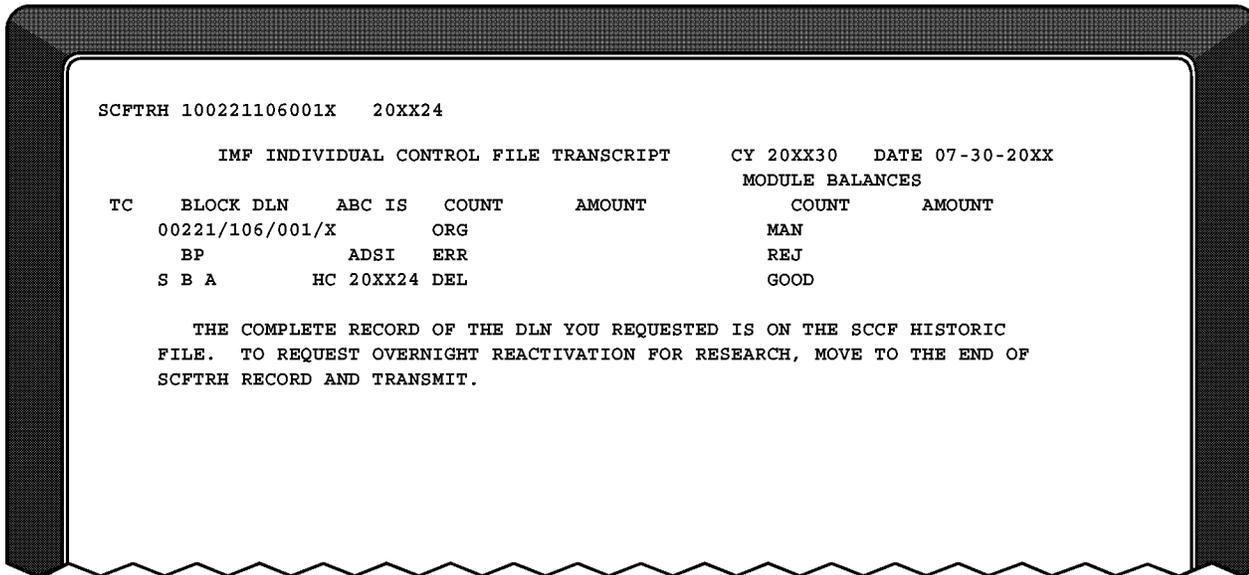


Figure 3.17.30-183 SCFTRH Screen Display for Historic Record Request

- a. To process the reactivation request, follow the instructions at the bottom of the screen. Advance to the end of the SCFTRH line and transmit. Direct input of SCFTRH using the same format is also valid but should not be necessary.
 - b. The Reactivation Request Record will be added to the request file and the following message displayed: REQUEST TO REACTIVATE FROM SCCF HISTORIC FILE IS COMPLETED.
- (4) At the end of the day when SCF17 is run, all SCFTRH requests get merged with any reactivation requests from previous days and with batch requests from the previous night for processing in runs SCF96 and SCF97. Duplicate requests get dropped.
 - (5) Runs SCF96 and SCF97 is normally run nightly on the swing shift and the complete SCCF record is available on the next day. Special circumstances in the Enterprise Computing Center may occasionally require the runs to be delayed until the next night, when reactivation requests from both days would be processed.
 - (6) A control record with from-to code 9-9, control record source code H, and HIST REACTIV in remarks shows the date that the record is reactivated. The block will remain on the open SCCF for two full cycles, then removed by the next Historic if there is no other activity on the module.
 - (7) See IRM 3.17.30.4.6 for a complete description of the historic reactivation program.
- (1) Unless the block had gone to the Historic prior to implementation of on-line SCCF (October 1988), the complete posting record is consolidated on one file.
 - a. Any block that removed to the Historic more than once is consolidated and kept under the latest historic cycle.

3.17.30.16.5.1
(01-01-2010)

Historic Consolidation

- b. Any block on the open SCCF also includes a complete record of previous activity that had moved to the Historic, unless the reactivation request has not yet processed through SCF96 and SCF97.

3.17.30.16.5.2
(01-01-2010)
Block Completion List

- (1) The single cycle Block Completion List may be obtained by entering HH on the SCFRQ request.

3.17.30.17
(11-27-2020)
Service Center Control File (SCCF) Aged Transcripts

- (1) This section provides objectives pertaining to the SCCF aged review.

3.17.30.17.1
(01-01-2025)
Receiving Service Center Control File (SCCF) Aged Transcripts

- (1) The monthly SCCF Age Transcript is generated automatically from the first SCF05 run of the cycle following the monthly closing. The weekly "Q" transcript is generated on the first run of each other cycle.
- (2) The Monthly SCCF Aged Transcript is printed for the month shown on the first run of the following 2025 cycles:

Month	Cycle	Month	Cycle
December	202502	July	202533
January	202507	August	202537
February	202511	September	202541
March	202515	October	202546
April	202519	November	202550
May	202524	December	202601
June	202528		

- (3) For the first run of all other cycles, the Weekly SCCF Aged Transcript, which does not update the age indicators, is generated. All items on the monthly age that have had no subsequent activity will be listed as one month older. Items that meet the aged criteria but have never listed on a monthly age is listed as aged one month.
- (4) Request Code A for a monthly SCCF age is invalid with Command Code SCFRQ. If a special rerun from a previous SCCF file is required, the A may be requested using a ECC demand terminal.
- (5) Request Code Q is not needed for the weekly SCCF age but may still be used for special requests or in combination with other codes.

3.17.30.17.1.1
(01-01-2010)
Aged Criteria

- (1) A block is considered aged and printed on the Aged transcript if it meets any of the following variable criteria:
 - a. The block is open on the SCCF for 26 cycles, regardless of activity.
 - b. The block with an open error balance and has had no activity for 4 cycles (except IRP).

- c. An RRPS payment block is established with no activity for one cycle.
- d. A block in BOB status and has had no activity for 3 cycles
- e. A block with an open manual balance and has had no activity for 4 cycles (except IRP, shelved returns, NMF, Form 1041, or Form 1065).
- f. A block of IRP, Form 1041, or Form 1065 with an open manual balance and has had no activity for 10 cycles.
- g. An NMF Block with an open manual balance and has had no activity for 6 cycles.
- h. A return block with an open reject balance and has had no activity for 13 cycles.
- i. A non-return block with an open reject balance and has had no activity for 8 cycles.
- j. An IRP block with an open error balance and has had no activity for 8 cycles.
- k. A subsequent payment block (document code 17, 18, 19, 70, or 76) is open for 13 cycles regardless of activity.
- l. Any block with an open credit amount of \$25,000 or more and a DLN date 30 or more days prior to the current processing date (except Form 5330 on NMF).
- m. A TAXLINK, or RRBLINK payment block with document code 97 is established with no activity for one cycle.
- n. Any document code 35 (Form 5330) on NMF with an open credit amount of \$25,000 or more and a DLN date 60 or more days prior to the current processing date.
- o. A MeF block is established with no activity for one cycle.

3.17.30.17.1.2
(01-01-2010)
Aged Categories

- (1) None of the age categories is exclusive. That is, a block that meets any of the categories is aged. A block can only be non-aged if it does not meet all the age criteria.
 - a. A block can be aged for one reason in one month, not be aged the next month, and again be aged on the third month for a new reason. When the block is printed on the Aged transcript on the third month, it is counted as aged 2 months on the SCCF Aged Summary, because it is aged for the second time.
 - b. Reactivated historic blocks is aged from the original cycle for nullified un-postables. Blocks reactivated as reprocessables have the age indicator reduced to zero and age from the reactivation cycle.
 - c. The Age Indicator on each SCCF module shows the total number of times that a block is selected for the monthly Aged Transcript.

3.17.30.17.1.3
(11-06-2019)
Aged Transcripts Lists

- (1) Weekly the Aged transcripts will be printed from Control-D and divided into four lists:
- (2) The "Aged Manual Modules" (SCF0744) is the regular list to be worked by Data Controls. (See IRM Figure 3.17.30-184).

WEEKLY												
P/R/F/	SCF-07-44	IMF	CONTROL FILE	TRANSCRIPTS	AGED	MANUAL	MODULES	CYCLE	20XX30	DATE 07/12/20XX	PAGE 1	
MONTHS AGED 01				MODULE BALANCES								
BLOCK DLN	ABC	IS	COUNT	AMOUNT	COUNT	AMOUNT						
00207/113/044/X	EV9	R	ORIGINAL	49		MANUAL	2					
B/P 0000 75700	ADSI	O	ERROR	0		REJECT	0					
S A B O A 01 HC 000000			DELETE	4		GOOD	43					
EV9 100	20XX119	20XX18	0049		EV9 703	F	20XX133	20XX20	0008			
EV9 705	20XX133	20XX20	0041		EV9 703	F	20XX133	20XX20	0008			
EV9 735	F 20XX149	20XX21	0004		EV9 703	N	20XX133	20XX20	0008	XX		
EV9 642	F 20XX149	20XX23	0004	XX								
EV9 540	H 20XX155	20XX24	0002	XX	5SA 100	R	20XX162	20XX24	0001			
5SB 100	R 20XX162	20XX25	0001		5SA 705 4		20XX171	20XX25	0001			
5SB 705	4 20XX171	20XX25	0001									
00207/126/031/X	CM7	R	ORIGINAL	3		MANUAL	1					
B/P 0000 75700	ADSI	O	ERROR	0		REJECT	0					
S A B O A 01 HC 000000			DELETE	0		GOOD	2					
CM7 100	20XX122	20XX18	0003		CM7 705		20XX133	20XX20	0001			
CM7 764	N 20XX148	20XX22	0001		CM7 540	N	20XX155	20XX23	0001			
5SC 100	R 20XX162	20XX24	0001		5SC 705	4	20XX171	20XX25	0001			
00207/133/055/X	C22		ORIGINAL	1		MANUAL	1					
B/P 0000 75700	ADSI	O	ERROR	0		REJECT	0					
S A B O A 01 HC 000000			DELETE	0		GOOD	0					
C22 100	20XX141	20XX21	0100		C22 201		20XX141	20XX21	0100			
C22 713	F 20XX141	20XX21	0018		C22 715		20XX141	20XX21	0082			
C22 735	F 20XX143	20XX21	0017		C22 734	F	20XX149	20XX22	0001			
C22 745	F 20XX149	20XX22	0001		B4B 100	R	20XX175	20XX26	0001			
B4B 705	R 20XX185	20XX27	0001		2CQ 100	R	20XX189	20XX28	0001			
2CR 100	R 20XX190	20XX28	0001		2CS 100	R	20XX189	20XX28	0001			

Figure 3.17.30-184 SCF0744, Control File Transcripts Aged Manual Modules

- (3) The “Aged Error/Reject Modules” (SCF0750) includes both errors and rejects and should be routed to Error Resolution.
- (4) The “Aged Man + ER/Rej Modules” (SCF0751) lists any aged blocks that have documents with an open manual balance as well as rejects or errors.
 - a. This list also includes blocks with documents that have been reinput by rejects with no subsequent activity. That is, the last control record to post is a 4-0.
 - b. Each week route a copy of this list to rejects and keep another, so that both areas will be handling the resolution.
 - c. Coordinate with the reject function to avoid duplication of work.
- (5) The “Aged BOB Modules” (SCF0753) lists all blocks with an open Manual count (no other open counts) and a BOB Indicator of 1 (0n). Each week this list should be routed to the BOB Resolution function or worked by Data Controls technicians with BOB expertise.

3.17.30.17.1.4
(01-01-2010)
Aged Summary

- (1) The SCCF Aged Summary provides a breakout by age categories. (See IRM Figure 3.17.30-185).

P/R/F SCF-07-52		TOTAL SCCF AGED SUMMARY EXCEPT IRP		CYCLE 20XX34		DATE 07-12-20XX		PAGE 1	
MONTHS AGED									
DOCUMENTS	1	2	3	4	5 OR MORE	TOTALS			
BOB	0	0	0	0	0	0			
ERROR	34	2	2	0	0	38			
REJECT	352	532	18	6	2	911			
MANUAL	116,508	35,120	2	0	0	151,631			
TOTAL	116,894	35,654	22	6	2	152,580			
BLOCKS	3,182	911	22	6	2	4,125			
AGED 1-3 MONTHS		AGED 4 MONTHS		AGED 5 OR MORE		TOTAL AGED			
	ITEMS	AMOUNT	ITEMS	AMOUNT	ITEMS	AMOUNT	ITEMS	AMOUNT	
BOB	0	.00+	0	.00+	0	.00+	0	.00+	
ERROR	38	935,105.58-	0	.00+	0	.00+	38	935,105.58-	
REJECT	902	12,903,567.72-	9	8,180.72+	0	.00+	911	12,895,387.00-	
MANUAL	151,630	17,256,037.09-	1	374.00-	0	.00+	151,631	17,256,411.09-	
TOTAL	152,570	31,094,710.39-	10	7,806.72+	0	.00+	152,580	31,086,903.67-	
RTN PMTS	1,293	31,135,753.11-	0	.00+	0	.00+	1,293	31,135,753.11-	
SUBS PMTS	68	529,748.37-	0	.00+	0	.00+	68	529,748.37-	
OTHER CR	3	1,088.00-	1	374.00-	0	.00+	4	1,462.00-	
TOTAL CR	1,364	31,666,589.48-	1	374.00-	0	.00+	1,365	31,666,963.48-	
TOTAL DB	69	571,879.09+	4	8,180.72+	0	.00+	73	580,059.81+	
TOTAL NFJ	151,137	.00+	5	.00+	0	.00+	151,142	.00+	
MISTLE	152,570	32,238,468.57-	10	8,554.72+	0	.00+	152,580	32,247,023.29-	
MONTHLY									

Figure 3.17.30-185 SCF0752, Total SCCF Aged Summary

- (2) The age groupings are identified by the number of months that a block is in "Aged" status.
- (3) The "Other" category has all documents other than BOBs and rejects and must be broken down further for age reporting.
- (4) The SCCF Aged Summary provides count and money amount information for each Master File in the age categories of 1–3 months, 4 months, and 5 or more months.
 - a. Credit amounts is further categorized as return payments, subsequent payments, and other credits.
 - b. While working the SCCF aged transcripts, special attention should be given to large remittance items so that the summary amounts will remain at an acceptable level.
- (5) An additional summary page (in the same format) will provide consolidated aged information for all Master Files, excluding Information Reporting Program (IRP).

3.17.30.17.1.5
(01-01-2010)

(1) The No Activity Listing, SCF0740, is a two-part listing of blocks that is awaiting activity from Data Conversion. (See IRM Figure 3.17.30-186).

No Activity Listing

SCF-07-40-B	IMF	SCCF TRANSCRIPTS REJECTS NO ACTIVITY LISTING				20XX169 TO 20XX176	DATE 07/09/20XX	
	BLOCK - DLN	ABC	BATCH	PROGRAM	COUNT	AMOUNT	CYCLE	DATE
*	00224/051/003/X			45500	1	19.15+	20XX17	20XX106
*	00211/317/101/X	HET	6730	44400	1		20XX17	20XX101
	00212/036/400/X	KOD	4090	43210	1		20XX11	20XX066
	00212/315/400/X	FTD	3507	43210	1		20XX10	20XX057
*	00220/351/029/X	XGC	6571	44200	1		20XX17	20XX108
*	00220/099/493/X	XMH	705	44200	1		20XX16	20XX099
	00277/334/403/X	RL4	820	45500	1	203,757.00-	20XX16	20XX099
	00277/351/000/X	YHT		45500	1		20XX16	20XX099
TOTAL NUMBER SELECTED RECORDS						8		
TOTAL NEW RECORDS						4		

SCF-07-40	IMF	SCCF TRANSCRIPTS NO ACTIVITY LISTING				20XX169 TO 20XX176	DATE 07/09/20XX	
	BLOCK - DLN	ABC	BATCH	PROGRAM	COUNT	AMOUNT	CYCLE	DATE
	00209/099/114/X	MBE	9575		100		20XX16	20XX099
	00209/099/115/X	MBF	9575		100		20XX16	20XX099
*	00209/099/130/X	PS5	9604		28		20XX16	20XX101
*	00209/099/133/X				1	10,383.95-	20XX17	20XX108
*	00209/100/101/X	GLF	9609		100		20XX16	20XX101
*	00209/100/105/X				1	389.34-	20XX17	20XX101
*	00209/100/109/X				2	1.05-	20XX17	20XX101
*	00209/100/111/X	RPN	9617		4		20XX16	20XX104
*	00209/100/112/X				4	1,723.54-	20XX17	20XX101
*	00209/100/113/X	SB5	9621		100		20XX16	20XX101
*	00209/100/114/X	SB6	9621		100		20XX15	20XX101
*	00209/100/115/X	SB7	9621		99		20XX16	20XX101

Figure 3.17.30-186 SCF0740, SCCF Transcripts Rejects No Activity Listing and SCCF Transcripts No Activity Listing

- (2) Part 1 has all non-shelved blocks that have established on the SCCF for 3 cycles with no other activity.
- (3) Part 2 is the Reject Reinput No Activity Listing that includes all blocks on the SCCF with no activity for 3 or more cycles, in which the last activity is a 4–0 reinput record from rejects.
- (4) Input Command Code SCFRQ once a week to request the No Activity Listings.
 - a. Enter Transcript Request Code L.

- b. Enter the cycle cutoff date of 3 weeks prior to the current date in the Control To Date field. If Submission Processing Campus inventories is backed up beyond the 3 week period, a cutoff date of 4 weeks may be used.
 - c. In the Control From Date field, enter the date used in the To Date field of the previous request. This will allow new items to be marked with an asterisk.
 - d. Leave the remaining fields of the SCFRQ screen blank. (Do not overlay the Xs.)
- (5) This listing will be used by files, cycle control, and other areas to identify and retrieve unprocessed blocks.
 - (6) The listing should not be used as a substitute for normal SCCF age review.
 - (7) A holding area is set up in the area designated by the Submission Processing Campus.
 - a. The No Activity Listing should be matched against this file to locate unprocessed blocks.
 - b. Before reinputting the block, use Command Code SCFTR to verify that the block is not recently input.
 - c. Also check the BOB listing, including a check for matching ABC and batch numbers with a different DLN, to verify that the block is not in BOB status.
 - d. See IRM 3.17.30.17.3(2) for more procedures.

3.17.30.17.1.6
(11-06-2019)
Status Listing

- (1) The Status Listing, SCF0749, prints each SCCF module in an abbreviated format, suitable for research by other functions. Each Block DLN is printed on a single line with the following other information:
 - “Raw” Indicator for blocks with no activity after creation on the SCCF. The items will have 0-0 from to codes.
 - Alpha Block Control (ABC)
 - Total In-process count and amount
 - Last posting cycle and date
 - “BOB” indicator- The items identified with a **1** as the To code (e.g., 0-1).
 - Last Reinput Source Code, if applicable. See IRM 3.17.30.4.5 (7) for explanation of the reinput codes.
- (2) Some potential aged cases get identified by Customer Service from the Fact of Filing file and referred to Data Controls (via Form 4442). This file may also be used as another research tool for normal aged review.
- (3) The Fact of Filing file is accessed by using Command Code FFINQ. Any item identified by Taxpayer Service with no activity for four cycles and no record on TXMOD, REINF, or ERINV may be referred for further SCCF research.
- (4) Taxpayer Service will identify the DLN, SSN, Status Code, and Status Cycle of the aged account. The Status Codes is as follows:
 - a. Code 1—The transaction has completed Submission Processing Campus processing and is released to ECC.
 - b. Code 2—The item is in BOB status. Check the SCCF and refer to BOBs if the item is still in the BOB inventory. Code 2 could represent items erroneously deleted from the BOB file.

- c. Code 3—The item is a corrected BOB.
 - d. Code 4—The item is in the Error Resolution System.
 - e. Code 5—The item is corrected from ERS.
- (5) Research the SCCF and, if necessary, input Command Code SCFTR with definer H to research the Historic to determine what happened to the block. If items got deleted erroneously or deleted and not reinput, take the necessary action to have the documents processed. Status Code 1, 3, or 5 could represent items deleted in TEP or at ECC and not reinput.
- (6) Data Controls locates the block and ensures that the documents processed. BBTS should be used to track the block initially. It may also be necessary to check with the Batching and ISRP operations. Any adjustment action, manual refund, or taxpayer contact should be referred to the Adjustments/ Correspondence function.
- (7) Be sure to research the entire block, not just the document that is identified.

3.17.30.17.2
(05-05-2023)

Aged Review Objectives

- (1) The following guidelines will be used in evaluating the effectiveness of SCCF aged review:
- a. The number of documents aged 4 months should not exceed 0 without an explanation of what the document(s) is and what action is being taken to process the document(s). (See IRM 3.17.30.17.2(6))
 - b. Target SCCF levels should not be exceeded for any two consecutive months or three cumulative months.
 - c. The number of documents aged 5 or more months should not exceed 0 without an explanation in the comments part of the MIR transmission.
- (2) Compliance with the guidelines will be determined from the monthly SCCF aged inventories transmitted on the first Monday of each month for MIR.
- (3) Although SCCF aged money amount guidelines are removed, the aged amounts should continue to be reported for MIR as in the past.
- (4) SCCF aged inventories is reported for MIR from the SCCF Aged Summary, SCF0752.
- (5) See IRM 3.17.30.17.7 for MIR reporting procedures.
- (6) An explanation pertaining to documents aged 4 and 5 or more months should be e-mailed to the Headquarters SCCF Analyst by 1:00 PM your local time, the first workday of the week. The explanation can be accomplished by providing the worksheet with counts and amounts for assessments, adjustments, refunds, and other categories for 4 months and 5 or more months and the DLN Breakdown Report listing all aged DLNs.
- Note: The DLN Breakdown Report must describe what action is being taken or will be taken to resolve the aged item(s).**
- (7) Although only items 4 months and greater is reported weekly as SCCF aged, Data Control must research and resolve 1-3 month items on a weekly basis. This will prevent those items from rolling into the 4 month aged category.

3.17.30.17.2.1
(03-25-2020)

**Service Center Control
File (SCCF) Aged
Monthly Status Report**

- (1) The SCCF Aged Monthly Status Report is a monthly report prepared during the week when the SCCF aged items roll into the next month's age (DLNs roll from 3 months to 4 months and 4 months to 5 months). Headquarters (HQ) uses this status report to measure site management/resolution of SCCF aged items.

Note: Early filed returns are not included in this report.

- (2) Each month's report receives a measurement/status rating based on the volume of items in the four and/or five plus month categories. The ratings get assigned as follows:

Month	Status	Document Counts
4 month	Green	9 or less
	Yellow	10 to 99
	Red	100 or more
5 month	Green	9 or less
	Yellow	10 to 49
	Red	50 or more

3.17.30.17.3
(11-06-2019)

**Review of Service
Center Control File
(SCCF) Aged Items**

- (1) The research steps for resolution of aged items will vary, depending on the information shown on the aged transcript. The steps shown here is intended as a guide and should not preclude the use of other research tools that may be available.

- (2) Keep a record of all research activity.
- Transfer any information needed from the previous age list for items still open.
 - Annotate and date all research on the aged transcript.
 - Every item on the aged transcript must be reviewed and annotated at least monthly.
 - Input a 9-9 (information only history item) using IDRS CC SCFAJ to provide research activity and current status.

3.17.30.17.3.1
(01-01-2010)

Aged Research

- (1) The following aged research steps is recommended:
- (2) Check SCFTR when you begin your review and periodically when other research is initiated to be aware of any activity subsequent to the transcript.
- (3) Determine the batch and program numbers.
- If the batch and program number is not available on the transcript, use the GMF81 Program Number Master List to determine the program number and search the transmittals for that program using the date the block is established on the SCCF.
 - Search for the DLN on all types of Batch Transmittals under the program you have determined.

- (4) When the batch and program numbers is determined, check the Batch Profile or Batch Block Tracking System to determine what function, if any, currently has the documents. Contact that function to determine why the documents have not processed. Sometimes the documents have delayed because other programs given a higher priority.
- (5) Examine the Batch Transmittal, Form 9382, for any audit trail information, voided documents, DLN errors, etc.
- (6) For remittance blocks, locate and review the Form 813. If the Form 813 is prepared outside of Clearing and Deposit, contact the preparing area for information on the block. Examine for any audit trail information that would assist in determining the disposition of the documents.
- (7) Look for voided and corrected transmittals.
 - a. Copies of these transmittals is received and filed with the originals and processed according to IRM 3.17.30.3.7.
 - b. Sometimes the changed Batch Transmittals is not received and must be located from other areas. The Batching and Data Conversion functions keep logs of Batch Transmittals and may have a record of changes not received in data controls.
- (8) Check SCFTR for other blocks on the Batch Transmittal to determine when the other blocks went to good tape.
 - a. If the other blocks have all gone to the Historic, use SCFTRH to request the Historic, or research the printed Historic transcript for older blocks not available on SCFTR.
 - b. Then check the Data Conversion logs for the day that the other blocks processed to determine the disposition of the aged block.
- (9) A list of Submission Processing Function Codes listed in IRM, 3.10.5, Batch/Block Tracking System (BBTS), listed below:

Function Code	Title
130	RPS Deposit Activities
150	Deposit Activities
170	Manual Deposit Activities Control
180	Batching
190	Numbering Returns and Documents
210	Code and Edit
230	Data Conversion
300	MISC
360	Imaging
390	Entity Control Employer Identification (EI) and Social Security Number (SSN)
450	Optical Character Recognition (OCR) Equipment Operation
500	Batch Block Tracking System
550	Support Activity
610	Systems Operations

3.17.30.17.3.2
(01-01-2010)

Reject Research

- (1) Aged documents which dropped from the reject or ERS inventory and have not been reinput should be referred to rejects for help in resolution.
- a. Rejects will research the Reject Inventory Lists, Reject Disposition List, Rejected Records List, and other research tools.
 - b. In some cases, Rejects will acknowledge that a correction is incomplete or incorrect and take the necessary action to resolve the case.
 - c. If required SCCF adjustments were not previously prepared, the Form 4028 (or SCFAJ if authorized) can be prepared now to complete the previous action. If the adjustment is previously prepared, research the old CRL Adjustment Lists and Form 4028 and take the necessary action.
 - d. If the document is reinput, follow the steps outlined above. Only items currently in the ERS, reject, or error inventory or in the year-end dump is considered the responsibility of rejects. A copy of a special year-end Reject Disposition List will identify the dump items.

3.17.30.17.3.3
(11-06-2019)

Block Out of Balance (BOB) Research

- (1) Items on the block out of balance part of the aged transcript and other items that may be in the BOB inventory should be checked against a copy of the BOB Inventory List.
- a. Items found in the BOB inventory should be worked on an expedite basis by the block out of balance resolution function.
 - b. Items not in the BOB inventory should be further researched to determine why the correction failed to update the SCCF. Using the working copy of the report that the BOB unit notates, review to determine if the block is deleted and renumbered or if it is unprocessable, or a duplicate block deleted but not to be reinput.

3.17.30.17.3.4
(01-01-2010)
Nullified Research

- (1) Any item that is nullified (code 1 or 8) by Unpostables may be researched on the Nullified Distribution List (GUF5547) to obtain more information on the transaction and to determine the function that is expected to continue the processing.
 - a. All items nullified with code 1 and not properly routed to the next function will appear on the aged transcript within 4 cycles.
 - b. See IRM 3.17.30.13.3 for more instructions on obtaining and reading the Nullified Distribution List.

3.17.30.17.3.5
(01-01-2010)
**Form 4251 Return
Charge Out and Form
2275 Records Request,
Charge and Recharge**

- (1) If none of these steps resolve the aged items, enter Command Code ESTAB to generate Form 4251 for the documents to be pulled by Files. (See IRM Figure 3.17.30-187). Form 2275 may also be used to request a special search.

is unsuccessful, follow the procedures in IRM 3.17.30.17.4 for writing off missing documents.

- (2) Documents recovered during age review for possible reinput should be processed according to IRM 3.17.30.17.6.

3.17.30.17.4
(01-01-2010)
**Missing Aged
Documents**

- (1) Old inventory items reflected on the Aged List, for which the original related documents cannot be located, is to be removed from the SCCF under these procedures.
 - a. Keeping such unresolved items on the SCCF, or as “open items” indefinitely serves no purpose other than to reflect an historical record for their initial existence.
 - b. Items currently in the reject inventory is the primary responsibility of the rejects function. No action is necessary unless the block has had no activity for 150 days. If aged 150 days, notify the Document Perfection Branch that the case is still open and should be resolved.

3.17.30.17.4.1
(11-06-2019)
Research

- (1) IN ALL CASES, every try to locate aged documents will be made, until determination by supervisor that continued research is unwarranted.
- (2) Research should include, but not necessarily be limited to, searches of IDRS, Accounts, and Files. Normally, three documented file searches at one month intervals should be completed prior to write-off.
 - a. If the original document is not received, use a photocopy of the return or other information obtained by research to reconstruct the record.
 - b. Annotate the photocopy or substitute document: “Copy—Original Lost” in large letters to the left of the DLN.
 - c. Edit the document for processing or hand carry to Returns Analysis for editing. Be sure to enter the original received date, if known.
 - d. Hand carry to Batching and to ISRP according to local procedures.
- (3) EPMF returns may be missing from Files because they have been sent to be microfiche. These returns should come back to Files within two months. Whenever Form 2275 or Form 4251 is returned with an indication that the document is not in Files for this reason, wait two months before preparing the second request. Do not close the document off the SCCF unless it is still missing six months after being routed for microfiche.
- (4) RRPS items may be reconstructed or reinput from a copy of the Form RRPS 813, which can be obtained via RTR. Be sure to enter the proper transaction code (TC 670 with secondary TC 570 rather than TC 610 as shown on the Form RRPS 813) if the Form RRPS 813 will be used as an input document.
- (5) For most documents, keep SCCF control and continue to try to locate documents for at least 90 days from the date of the first research activity.
- (6) Credit and non-remittance items may normally be cleared from the SCCF after 90 days. The ninety-day requirement may be reduced to 30 days for items missing from files, and all possible research and correspondence have proven unsuccessful. Document codes 17, 18, 19, 20, 70, and 97 items should also be cleared in 30 days. Credit items should be removed to the Unidentified Re-

mittance File, unless the DLN is too old to be accepted by the URF. The non-revenue receipts and prior year revenue receipts is moved to the Excess collection file.

- (7) RRPS TC 610 payments may only be cleared if the associated return DLN has cleared the SCCF.
 - a. After proper research, which could include the related returns, microfilm copies of checks, Form 4028, and historic CRLs prepare Form 3244 and post the TC 610 credit to the taxpayer's account. If the return is available, note the cross-reference DLN and circle out the money.
 - b. If the return cannot be located, prepare Form 6752, Return Non-Refile Flag, for the return DLN. Note the cross-reference DLN of the Form 3244. Returns Files will then forward the return to Data Controls upon receipt.
- (8) Debit items should be kept for a minimum of 90 days from the first Age Review research activity.

3.17.30.17.4.2
(01-01-2010)

Unidentified Remittance File (URF) and Excess Collection Files

- (1) Credit items written off should be removed to the Unidentified Remittance or Excess Collection file.
- (2) Current fiscal year revenue receipt items get removed to the Unidentified Remittance File using Form 3244. (See IRM Figure 3.17.30-188).

Payment Posting Voucher <i>(Not a taxpayer receipt)</i>			DLN 00224-148-83101-X				
N M F	U L C	DLN	SSN/EIN	Form number/ MFT	Tax Period	Plan/Rpt Number	Transaction/ Received date
		Status	<i>unknown</i>	<i>1040-30</i>	<i>unknown</i>		<i>5-21-20XX</i>
Taxpayer name, address, and ZIP code <i>(Please print legibly or use typewriter)</i>				List, in the column below, payments to be posted to the taxpayer's account. A maximum of two <i>Credit</i> transactions may be shown			
unknown Remarks Transfer to Unidentified 4620 Acct Aged List				Transaction Data			
				Amount	Code	Description	
				250.00	610	Ind. Subsequent payment	
					620	Remittance with return	
					640	Payment for Form 7004	
					640	Advance payment on Deficiency	
					170	Est. tax payment Form 1040-ES	
					180	Est. tax payment Form 1041-ES	
					360	FTD penalty	
					360	Fees and collection cost	
					570	Designated interest	
					570	Additional liability pending	
					570	Other credit	
					250.00	Other debit	
					250.00	Total payment	

Figure 3.17.30-188 Form 3244, Payment Posting Voucher

- a. Enter “unknown” in each field in which the correct information is not known.
 - b. Be sure to include any audit trail information or cross-reference DLN in the “remarks” area.
- (3) Prepare Form 8758 to remove non-revenue receipts and prior year revenue receipts to the Excess Collection File. (See IRM Figure 3.17.30-189).

- (7) Enter one of the following in the Payment Type box:
- BC—Business check
 - CA—Cash
 - CC—Cashier’s check
 - FD—Federal Tax Deposit
 - GC—Government check
 - MO—Money order
 - PC—Personal check
 - UK—Unknown
 - WH—Withholding
- (8) Enter the DLN date in the IRS Received Date box if the actual received date is not known.
- (9) Enter “unknown” for the first name line and taxpayer ID number if not known. Other unknown fields may be left blank.
- (10) Enter audit trail information in the History box. This field will become part of the record on the XSF file.
- (11) Enter the current date in the Date box.

3.17.30.17.4.3
(01-01-2010)
Historical Files

- (1) Keep a complete historical file with concise documentation for any subsequent closing action, if a document is finally located. A separate file is also kept for two years by rejects, then consolidated into the Accounting file. The historical file should be kept for a total of 5 years.
- (2) Any credit or non-remittance item to be removed from the SCCF under the above procedure requires approval of the Chief, Accounting Operation, who will determine an adequate audit trail is kept. The approving signature is entered at the bottom of Form 6752.
- (3) Any debit item to be removed from the SCCF under these procedures must be authorized by the Submission Processing Campus Director. The approving signature may be entered at the bottom of Form 6752 or on a separate memorandum.
- a. For Revenue Receipt debit items, prepare Form 2424, Account Adjustment Voucher, debit part only. This is the source document for journalization into Account 1510, Unprocessed Debit Documents, according to IRM 3.17.63, Redesign Revenue Accounting Control System.
 - b. For Revenue Receipt items only, it may be necessary to adjust the NMF revenue receipts report with Command Code SCFRV.
 - c. For Non-Revenue Receipt debit items to be cleared, prepare Form 3809, Miscellaneous Adjustment Voucher, “DEBIT” part only, for use as the source document for journalization. See IRM 3.17.63, Redesign Revenue Accounting Control System for entries to Account 1510.

3.17.30.17.5
(01-01-2010)
**Prepare Form 6752,
Return Non-Refile Flag**

- (1) Prepare Form 6752 to be routed to Files and inserted into the block to flag the document if ever routed to Files. (See IRM Figure 3.17.30-190).

Return Non-Refile		FLAG		00221-148-83101-X <small>Document locator number (DLN)</small>	
Retain this flag in DLN space until document is located. This return was missing during normal processing and has not been posted to the master file.					
Route document to DATA CONTROL		Employee name J. ASH		Employee number 0011500000	
Entity Information (if available)			Summary of Write-off Activity		
EIN/SSN UNKNOWN		Date removed from SCCF 10-12-20XX		Money amount 250.00 CR	
Taxpayer's name and address UNKNOWN		Date reject closed		Money transferred to 4620 Unidentified	
		Date dummy returned processed		Journal number and date	
Tax period UNKNOWN	Form/MFT 1040-30				
Research Completed	(x)	Date	Results	Comments	
Document requests	<input checked="" type="checkbox"/>	7-29	NIF	Transfer to Unidentified 4620 Acct 1 ct 250.00	
	<input checked="" type="checkbox"/>	8-27	NIF		
	<input checked="" type="checkbox"/>	9-27	NIF		
Transcript requests (MFTRA) Label				Aged List 7-23-20XX	
Batch transmittal					
Batch profile					
Form 813					
Numbering log					
DIS SCRS listings					
BOOB inventory					
Rejects/ERS listings					
Unpostables					
Form 4028 research					
CRL - MCR list					
CRL adjustment list					
CRL block proof records					
CRL renumber listings					
Cross-reference DLN					
SCCF invalid transcript					
Contact with taxpayer					
Contact with originator					
Command code FFINQ					
Other					
Reviewed by (Signature) <i>William Birch</i>		Title Manager, Data Control		Date 10-12-20XX	
Approved by (Signature) <i>Donna Sienna</i>		Title Manager, Accounting Operations		Date 10-12-20XX	
Form 6752 (1-1987) <small>Dispose of prior issues</small> Catalog Number 43564N Department of the Treasury—Internal Revenue Service					

Figure 3.17.30-190 Form 6752, Return Non-Refile Flag

- a. Enter the name and stop number of the area keeping the closed file.
- b. Enter any available entity information.
- c. Show the closing date on the "Removed from SCCF" line.
- d. Enter the complete research history in the designated boxes. Enter the date that each applicable item is checked and the results of the research.

- (2) Use the lower part of the form to obtain the necessary approval to have the document written off.
- (3) Prepare Form 2275 to attach to the approved Form 6752. If the return is received by Files or by the Federal Records Center at a later date, the Form 2275 is used to charge out the return for routing back to Data Control for subsequent processing. (See IRM Figure 3.17.30-191).

3.17.30.17.6
(01-01-2010)
**Processing of Aged
Documents**

- (1) Any documents received in Data Control because of SCCF aged review must be researched to determine the need for subsequent processing.
 - a. These procedures apply to documents received after being written off with Form 6752 and to documents that is previously received from Files because of current age review.
 - b. These instructions do not apply to documents identified in the active inventory of some other function, such as Batching, Data Conversion, or Rejects.

3.17.30.17.6.1
(01-01-2010)
**Aged Document
Research**

- (1) The following research is required before reinputting aged documents:
- (2) Check CC SCFTR for an update on the DLN. The document or block may have processed since the last aged transcript or may have reprocessed since being written off.
- (3) After initiating IDRS research for case control information and/or pending transactions, use CC IMFOL/BMFOL/EMFOL and/or BRTVU/RTVUE/ERTVU to access and research tax accounts.
- (4) Check TXMODA with the SSN or EIN on the document. (See IRM Figure 3.17.30-192). If the account is not on IDRS, research IMFOL/BMFOL. If it appears that an entire block is unprocessed, it is only necessary to do the account research on a sample of the documents before deciding to reinput the block.

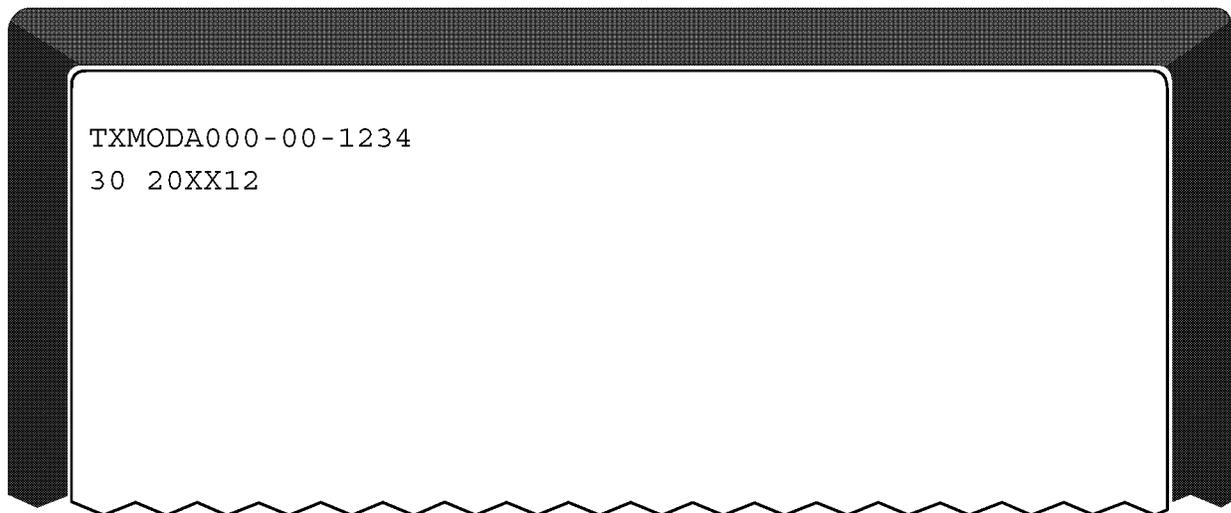


Figure 3.17.30-192 Command Code TXMODA Screen

- a. If the same DLN has posted, thoroughly research the SCCF and related CRLs to determine what happened. Prepare any necessary adjustments on SCFAJ. Route the document back to files.
- b. If the return is posted with a different DLN, compare the TC 150 amount and the received date with the return.
- c. If the same, route the document to files to be attached to the posted document. Prepare a From-To Code 0-2 SCCF adjustment if necessary.
- d. If the tax amount and/or received date does not match, reinput the return to cause a duplicate posting.

- e. Also check to determine if the account has an open control on IDRS. If controlled, contact the person with the control. If requested, route the return to the person with the open control. If the return is an open aged case, request that it be routed back to you prior to being reinput or filed.

3.17.30.17.6.2
(01-01-2010)

Reinput Documents

- (1) The following steps should be completed for documents that will be reinput:
 - (2) Update the SCCF to accept the reinput document.
 - a. If the document is written off with Form 6752, enter a From-To Code 0-0 or 2-0 SCCF adjustment to establish the document.
 - b. If the record is still on the open age, verify that no SCCF adjustment is necessary.
 - (3) Enter the original received date on the document, if known.
 - (4) Prepare Form 3893 to reinput the document(s). (See IRM Figure 3.17.30-193). If an entire block of unprocessed documents must be input, Form 3893 is needed only if required by local procedures.

Re-Entry Document Control		File Type		1. Alpha/Numeric block control no.		2. Document locator number	
		<input checked="" type="checkbox"/> IMF <input type="checkbox"/> BMF <input type="checkbox"/> Other:				00211-133-422	
3. Batch number		4. Document count		5. Credit amount		6. Debit amount	
		1					
7. Transaction code		8. Transaction date		9. Header MFT code		10. Secondary amount	
11. Re-entry source code (check one)						12. DLN year digit	13. RPS return; payment has posted to same account with matching DLN
<input 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 checked="" type="checkbox"/> 4 – SC reinput: Has not posted to MF; open on SCCF. Check applicable box in Block 18.						X	<input type="checkbox"/>
14. Remarks				15. Process as:		16. Serial number	
Aged List 10-12-20XX				<input type="checkbox"/> Remittance (Enter the amount in Item 5 or 6) <input checked="" type="checkbox"/> Non-Remittance (Items 5, 6, and 10 are normally blank)		06	
17. Prepared by		Telephone ext.	Date	18. Reinput document		19. Reprocessable document (must be non-remittance)	
J. Grant		9999	10-18-20XX	<input type="checkbox"/> SC reject <input type="checkbox"/> Tape deletion <input type="checkbox"/> SCCF review <input checked="" type="checkbox"/> Other: Aged		<input type="checkbox"/> EIN or SSN corrected <input type="checkbox"/> Tax period corrected <input type="checkbox"/> Corrected to original return <input type="checkbox"/> Other	
<input type="checkbox"/> Accounting <input type="checkbox"/> Adjustments <input type="checkbox"/> Collection		<input checked="" type="checkbox"/> Data Control <input type="checkbox"/> Examination <input type="checkbox"/> Rejects	<input type="checkbox"/> Unpostables <input type="checkbox"/> Other:				
Form 3893 (Rev. 1-89)			Catalog Number 22525M		Department of the Treasury—Internal Revenue Service		

Figure 3.17.30-193 From 3893, Re-Entry Document Control

- (5) If the document needs editing, hand carry to Returns Analysis.
- (6) Route the documents to Batching or hand carry to Data Conversion, according to local procedures.
- (7) Monitor the Tape CRL to ensure that the block has processed.

- 3.17.30.17.7 (01-01-2010) **Weekly Service Center Control File (SCCF) Age Reporting for Management Information Report (MIR)**
- (1) Each Monday, Submission Processing Campus inventory information is transmitted to headquarters on the Miscellaneous Inventory Report Transmission File. Each Submission Processing Campus has a designated coordinator for the MIR transmission, who ensures that all the inventory numbers is received in time to meet the transmission schedule.
 - (2) SCCF aged inventory information is produced automatically in the first SCF07 run of each cycle. The Total SCCF Aged Summary, SCF0752, provides both item count totals and absolute money amount totals by age category as required for the SCCF part of the MIR report. IRP items is not included in this summary and should not be included on the report.
 - (3) Provide explanations for Aged items in the Remarks part of the MIR transmission.
- 3.17.30.17.7.1 (01-01-2010) **Information to Management Information Report (MIR) Coordinator**
- (1) Provide the following information to the MIR coordinator: (See IRM Figure 3.17.30-194).

P/R/F SCF-07-52		TOTAL SCCF AGED SUMMARY EXCEPT IRP				CYCLE 20XX35		DATE 08-30-20XX		PAGE 1	
MONTHS AGED											
DOCUMENTS											
	1	2	3	4	5 OR MORE	TOTALS					
BOB	0	0	0	0	0	0					
ERROR	34	2	2	0	0	38					
REJECT	352	532	18	6	2	911					
MANUAL	116,508	35,120	2	0	0	151,631					
TOTAL	116,894	35,654	22	6	2	152,580					
BLOCKS	3,182	911	22	6	2	4,125					
AGED 1-3 MONTHS											
	AGED 1-3 MONTHS		AGED 4 MONTHS		AGED 5 OR MORE		TOTAL AGED				
	ITEMS	AMOUNT	ITEMS	AMOUNT	ITEMS	AMOUNT	ITEMS	AMOUNT			
BOB	0	.00+	0	.00+	0	.00+	0	.00+			
ERROR	38	935,105.58-	0	.00+	0	.00+	38	935,105.58-			
REJECT	902	12,903,567.72-	9	8,180.72+	0	.00+	911	12,895,387.00-			
MANUAL	151,630	17,256,037.09-	1	374.00-	0	.00+	151,631	17,256,411.09-			
TOTAL	152,570	31,094,710.39-	10	7,806.72+	0	.00+	152,580	31,086,903.67-			
RTN PMTS	1,293	31,135,753.11-	0	.00+	0	.00+	1,293	31,135,753.11-			
SUBS PMTS	68	529,748.37-	0	.00+	0	.00+	68	529,748.37-			
OTHER CR	3	1,088.00-	1	374.00-	0	.00+	4	1,462.00-			
TOTAL CR	1,364	31,666,589.48-	1	374.00-	0	.00+	1,365	31,666,963.48-			
TOTAL DB	69	571,879.09+	4	8,180.72+	0	.00+	73	580,059.81+			
TOTAL NPJ	151,137	.00+	5	.00+	0	.00+	151,142	.00+			
MISTLE	152,570	32,238,468.57-	10	8,554.72+	0	.00+	152,580	32,247,023.29-			
MONTHLY											

Figure 3.17.30-194 SCF0752, Total SCCF Aged Summary

a. Items 1–3 Months—MIR Total items aged 1 to 3 months.

- b. Items 4 Months—MIR Total items aged 4 months.
- c. Items 5 or More—MIR total of items aged 5 or more months. When the numbers get input to the Headquarters computer, the count of items aged 4 and 5 or more months is added together to provide a count of items aged 4 or more months.
- d. Amount 1–3 Months—Provide the MIR total amount to the nearest whole dollar.
- e. Amount 4 Months—Provide the MIR Total amount to the nearest whole dollar.
- f. Amount 5 or More—Provide the MIR Total amount to the nearest dollar.

3.17.30.17.7.2
(01-01-2010)
Inventory Listings

- (1) Tables and graphs listing the inventories in all campuses is updated each Wednesday with the data submitted on Monday and is available on-line to managers with personal computers profiled to receive MIR.

3.17.30.17.7.3
(01-01-2010)
Other Information

- (1) For more information on MIR reporting, see IRM 3.30.124, Campus Monitoring Reports.

3.17.30.17.8
(01-01-2010)
**Researching Coverage
and Duplicate Blocks
from Files**

- (1) The Files function will forward to Data Control any blocks or documents which have not located on a Cycle Proof List, SCF0754 or SCF0755.
 - a. Research using Command Code SCFTR to determine the cycle in which the block is initially processed or the cycle in which the re-entry document is entered through ISRP.
 - b. Annotate with the processing cycle and tape or work group for the blocks/documents and return to the Files function.
 - c. If determination is made that the documents have not processed, Data Control should initiate processing.
- (2) Duplicate numbered blocks found by the Files function will be forwarded to Data Control for research and filing instructions.
 - a. Using Command Codes TXMOD, BMFOL, IMFOL, and EMFOL, research random documents in the blocks to determine if the documents posted and the actual DLNs with which the documents posted.
 - b. In some cases, it may be necessary to verify the DLNs of all documents in both blocks; however, if one of the blocks posted with a DLN different from the DLN affixed to the documents, random checking will usually reveal the other DLN.
 - c. Use SCFTR to research other DLNs revealed by TXMOD as possible alternates to the apparent duplicate DLN situation.
 - d. The DLNs on the documents should be made to agree with the DLNs under which the documents actually posted to the taxpayer's account.
 - e. A "duplicate" block may actually be on an aged SCCF transcript under another DLN awaiting initial processing.
 - f. If it is determined that both blocks have actually posted with the same DLN, mark the block processed earlier as "A" and the latter as "B" and return to files.
 - g. This situation should be evident through SCFTR research by the Reinput Source Code H on the most recently created block.

h. This should be a very rare situation since the duplicate DLN check is also applicable to modules on the historic Database; use of Reinput Source Code H would be correct only when the DLN is present from ten years earlier.

(3) Proper action by Data Control on the blocks returned by Files helps provide assurance that all documents get processed and posted to the taxpayers' accounts with proper audit trail for future research.

3.17.30.18
(01-01-2010)
**Special Non-Master File
(NMF) Procedures**

(1) The following section provides an explanation of the procedures performed by the Balancing Units relating to NMF.

3.17.30.18.1
(01-01-2010)
General Explanation

(1) The Non-Master File controls processing is similar to the other Master Files. Therefore, most of the procedures outlined in other sections of this manual is applicable to NMF processing.

(2) NMF tax returns and related documents is processed by the Automated Non-Master File System (ANMF); therefore, references to the following subjects in other sections of this manual do not apply to NMF processing.

- ECC Processing
- Unpostables
- Nullified Unpostables
- Tape Edit Processor (TEP) Operations
- Main Line Processing
- ECC Deletes
- Block Deletions (From Good Trans tape)
- ECC Error Tape
- Good Transaction Tape
- Block Proof Records (replaced by Command Code SCFAJ for NMF)
- SCFDL (applicable only if good block proof records are processed through ISRP rather than SCFAJ)
- The Remittance Processing System (RRPS)
- Shelved Return
- BOB processing
- Reject processing

3.17.30.18.1.1
(01-01-2010)
**Non-Master File (NMF)
Document Locator
Numbers (DLNs) and
Tax Class and Special
Processing**

(1) All NMF DLNs have Tax Class 6 but show on the SCCF with the True Tax Class in the DLN. The tax class summaries will be by True Tax Class. On the money amounts, abstract codes is used to identify the specific type of tax. SCCF research with Command Code (CC) SCFTR and SCCF adjustments with CC SCFAJ may use either tax class 6 or the true tax class.

- a. Error processing is unnecessary, but optional, since CC SCFAJ will validate good block proof records unequal to the original count and amount.
- b. Good block proof records are systemically posted to NMF SCCF through ANMF001, or input on line using CC SCFAJ.
- c. Unlike Master File SCCF adjustments, NMF Good Block Proof adjustments is included in the SCF13 Revenue Receipts Report.

3.17.30.18.1.2
(01-01-2010)
Deleted Blocks

- (1) Form 4028 may be prepared for SCCF adjustments and input through ISRP as an alternative to CC SCFAJ.
- (2) Invalid NMF records may be listed on the on-line delete file and printed Block Delete Request List in the same way as other Master Files.
 - a. If a block is to be deleted, enter command code SCFDL and code record on the on-line file with a D as with other files.
 - b. If the block need not be deleted, enter command code SCFDL and code record with R to remove from the on-line delete file.
- (3) The SCF15 run, which downloads the on-line delete file, will pull off any NMF records and create a file of revenue receipt information which is passed through the SCF01 run to adjust the NMF Report of US Revenue Receipts, SCF1341.

3.17.30.18.2
(11-03-2017)
**Non-Master File (NMF)
Good Block Proof
Records**

- (1) Good block proof records for Non-Master File are systemically posted daily through the ANMF001 file to SCF16 or input through the CC SCFAJ program using the data provided by RRACS on the reverse side of Form 813, NMF Block Summary. (Reference IRM 3.17.46.2.7, Automated Non-Master File Accounting NMF Service Center Control File Abstracting).
 - a. The output from the ANMF001 file is listed on SCF16. The total count and amount must be verified daily.
 - b. SCF1640 is a run-to-run control sheet that captures the volume of records input daily from the ANMF001 file.
 - c. SCF1641 lists the 0–5 adjustments that did not post systemically and need to be manually posted through SCFAJ.
 - d. SCF1642 lists the DLN, credit or debit amount, and the total record count from the ANMF001 file. If an asterisk (*) appears in the Error Rpt column the information must match the record on the SCF1641. The totals from the SCF1642 are sent to the RRACS system for batch journalization. The 0–5 adjustments will also appear on the SCF1141, Adjustment CRL. (See IRM Figure 3.17.30–195).


```

SCFAJ                ADJUSTMENT CONTROL RECORD

00627183200X BLOCK DLN
6 MASTER FILE
05 FROM TO CODE
X REINPUT SOURCE CODE
G CONTROL RECORD SOURCE CODE
2XX DOCUMENT COUNT
1171773XXXXXXX CREDIT AMOUNT
XXXXXXXXXXXXXXXXX DEBIT AMOUNT
XXX ABC
XX SERIAL NUMBER
004 NMF ABSTRACT NUMBER
400 0730XX 425 REMARKS

```

Figure 3.17.30-196 Command Code SCFAJF Blank Adjustment Screen

- a. Use From-To Code 0-5 for the good block proof record. Partial blocks may be cleared, so it is unnecessary (but optional) to use From-To Codes 0-3 error records and 3-5 corrected error records.
 - b. Enter the assigned DLN with the true tax class or with tax class 6. The program will generate the true tax class if tax class 6 is used.
 - c. Control Record Source Code "G" may be used.
 - d. Be sure to enter required manual abstract number, but not generated abstract number. See IRM 3.17.30.18.3 for a list of manual and generated abstract numbers.
 - e. ANMF performs a validation between the abstract and the block number of the DLN on subsequent payments and other miscellaneous revenue receipts. Incompatibly numbered documents are unposted and corrected prior to receipt by Data Control to minimize Error Code 8 occurrence.
- (3) When clearing good block proof records with document code 58 credit amounts, check the front of the Form 813 for any cross-reference to a document code 51 DLN.
- a. If a cross-reference to doc code 51 DLN exists, input additional CC SCFAJ with FROM-TO CODE 9-9 for information posting to record the X-REF DLN on the SCCF database.
 - b. The special information posting must provide an audit trail for TC 400 overflow accounts with credit balance transferred to NMF from Master File on the SC Recap.
 - c. Be sure to complete the CC SCFAJ FROM-TO CODE 0-5 to clear the NMF Good Block Proof Record normally.
 - d. The document code 58 amounts cleared will not adjust SCF1341 since they do not represent revenue receipts; therefore, no abstract number should be input.

3.17.30.18.3
(01-01-2014)
**Non-Master File (NMF)
Numbering Table**

- (1) All NMF documents is numbered with tax class 6. The SCCF program converts most documents (including all revenue receipts) to a true tax class (TC).
- (2) Abstract numbers—If shown as “All”, then any abstract number that is valid for the tax class will be accepted. The following abstract numbers is valid:

Tax Class	Abstract Numbers
1	001, 208, 215
2	004–005, 211–212
3	006–009, 191, 207, 210
4	011, 012, 014–022, 026–042, 044, 046, 048–103, 112–115, 117–132, 134–135, 137–139, 147, 148–181, 184–190, 192–195, 200–210, 213–214, 216, 221–227, 231, 232, 234–236
5	141–142, 217–218, 220
7	144–145
8	146 (always generated)

- (3) Gen indicator “G” means that the abstract number will be generated and should never be input with the good block proof record.
- (4) RevTyp—Money amounts from which the System Accumulation Indicator is determined in the SCF programs based on the document code, DLN Julian date/year digit. Amounts determined to be PJ type with System Accumulation Indicator of either 1, 2, or 3 will be included in revenue receipts. The following is a list of the Systems Accumulation Indicators, revenue type acronym, and a brief description of the revenue type.

Sys Acc Ind	Rev Typ	Description
0	NPJ	Has no money
1	PJD	Revenue Receipt Debit
2	PJC	Revenue Receipt Credit
3	PJD or C	Revenue Receipt, Debit or Credit
4	OPJD	Non-Revenue Receipt Debit
5	OPJC	Non-Revenue Receipt Credit
6	OPJD or C	Non-Revenue Receipt, Debit or Credit

- (5) Refer to IRM 3.17.46, Automated Non-Master File Accounting, for a list of document codes used along with other information needed for processing.

3.17.30.18.4
(01-01-2010)

**Non-Master File (NMF)
Revenue Receipts**

- (1) A separate NMF Receipts Control Account (RCA) worksheet is established from the NMF RRCS for the report month. (See IRM Figure 3.17.30-197). Bring the cumulative totals forward from the month before and summarize the RRCS.

Line 6 – NMF Revenue Receipts							
May 20XX							
Run Date	Cycle	Tax Class 1	Tax Class 2	Tax Class 6	Tax Class 7	Tax Class 8	Total
Cum Forward		\$.00	\$.00	\$1,098,877.21	\$.00	\$.00	\$1,098,877.21
05-03	20XX19	\$.00	\$.00	\$68,243.79	\$.00	\$.00	\$68,243.79
05-10	20XX20	\$.00	\$.00	(\$16,684.87)	\$.00	\$.00	(\$16,684.87)
05-17	20XX21	\$.00	\$.00	\$28,573.84	\$.00	\$.00	\$28,573.84
05-24	20XX22	\$.00	\$.00	\$17,860.57	\$.00	\$.00	\$17,860.57
05-31	20XX23	\$.00	\$.00	\$44,778.01	\$.00	\$.00	\$44,778.01
		\$.00	\$.00	\$.00	\$.00	\$.00	\$.00
		\$.00	\$.00	\$.00	\$.00	\$.00	\$.00
		\$.00	\$.00	\$.00	\$.00	\$.00	\$.00
		\$.00	\$.00	\$.00	\$.00	\$.00	\$.00
		\$.00	\$.00	\$.00	\$.00	\$.00	\$.00
		\$.00	\$.00	\$.00	\$.00	\$.00	\$.00
		\$.00	\$.00	\$.00	\$.00	\$.00	\$.00
		\$.00	\$.00	\$.00	\$.00	\$.00	\$.00
		\$.00	\$.00	\$.00	\$.00	\$.00	\$.00
		\$.00	\$.00	\$.00	\$.00	\$.00	\$.00
		\$.00	\$.00	\$.00	\$.00	\$.00	\$.00
		\$.00	\$.00	\$.00	\$.00	\$.00	\$.00
		\$.00	\$.00	\$1,241,648.55	\$.00	\$.00	\$1,241,648.55

Figure 3.17.30-197 NMF Revenue Receipts Worksheet

- (2) The NMF Revenue Receipts Report, SCF1341, is a month end report with cumulative revenue receipt totals for each abstract. (See IRM Figure 3.17.30-198).

***** INTERIM REVENUE RECEIPTS REPORT										
P-R-F	SCF-13-41	KCSC	NMF REPORT OF U.S. INTERNAL REVENUE RECEIPTS				07/31/20XX	DATE	07/16/20XX	PAGE 01
ABSTRACT NUMBER		ILLINOIS	SPRINGFIELD	MIDWEST	NORTH	WICHITA	KANSAS CTY SC	SC TOTAL		
001	W.T./FICA	7732.69-	.00	21786.99-	23147.90-	6377.88-	.00	129845.46-		
208	WTFP F8288	.00	.00	.00	.00	498.88-	.00	498.88-		
215	WT DIST FGN PTR	.00	.00	.00	.00	.00	.00	.00		
TOT	WITHHOLDING	7732.69-	.00	21786.99-	23147.90-	6876.76-	.00	130344.34-		
004	IND. INC. TAX	219218.56-	85608.06-	112911.40-	256559.41-	369399.41-	.00	1129272.28-		
005	FID. INC. TAX	99746.91-	.00	.00	.00	141.00-	.00	107082.41-		
211	INDIVIDUAL	2944.36-	.00	.00	640.48-	1709.00-	.00	5293.86-		
212	FIDUCIARY	.00	.00	.00	.00	.00	.00	.00		
TOT	INDIVIDUAL INC	321909.83-	85608.06-	112911.40-	257199.89-	371249.41-	.00	1241648.55-		
006	CORP. INC. TAX	2382112.95-	5126692.97-	.00	416738.20-	25000.00-	.00	7973371.65-		
007	COOP. INC. TAX	.00	.00	.00	.00	.00	.00	.00		
008	EXEMPT CORP.	.00	.00	.00	.00	4815.99-	.00	4815.99-		
009	DISC. INTEREST	257040.60-	5568.00-	107109.52-	68338.00-	60362.00-	.00	505218.82-		
191	ARBIT RE8 8038T	.00	.00	.00	.00	.00	.00	.00		
207	REMIC F1066	.00	.00	.00	.00	.00	.00	.00		
210	CORPORATION	2060.00-	10829.00-	.00	51801.00-	6059.41-	.00	70749.41-		
TOT	CORPORATE	2641213.55-	5143089.97-	107109.52-	536877.20-	96237.40-	.00	8554155.87-		
014	GAS NONCOM AV.	2177.30-	.00	.00	.00	.00	.00	2177.30-		
022	TELEPHONE SERV.	174.00	.00	243.54-	.00	.00	.00	69.54-		
026	TPSP-PERS	.00	.00	.00	.00	.00	.00	.00		
027	INTER AIR TRVL	.00	.00	.00	.00	.00	.00	.00		
028	TRANS PROP/AIR	.00	.00	.00	.00	.00	.00	.00		
030	FOREIGN INSURE	.00	.00	39.13-	.00	.00	.00	39.13-		
031	REG. REQ. OBLIG	.00	.00	.00	.00	.00	.00	.00		
032	PISTOL-REV	.00	.00	.00	.00	.00	.00	.00		
033	TRUCKS	.00	.00	.00	.00	.00	.00	.00		
034	AUTOS	.00	.00	.00	.00	.00	.00	.00		
040	FUEL EC VH-6197	.00	.00	.00	.00	.00	.00	.00		
041	RODS	.00	.00	.00	.00	.00	.00	.00		
044	BOWS AND ARROWS	.00	.00	.00	.00	.00	.00	.00		
046	FIREARMS	.00	.00	.00	.00	.00	.00	.00		
048	PARTS FOR TRUCK	.00	.00	.00	.00	.00	.00	.00		
049	SHELLS AND CART	.00	.00	.00	.00	.00	.00	.00		
060	SUGAR	.00	.00	.00	.00	.00	.00	.00		
061	DIESEL-SMFUELS	.00	.00	.00	.00	.00	.00	.00		
062	HTF-GAS	.00	.00	.00	.00	.00	.00	.00		
063	LUBE OILS	.00	.00	.00	.00	.00	.00	.00		
066	HTF-TIRES	.00	.00	.00	.00	.00	.00	.00		
067	FLR STK GASOHOL	.00	.00	.00	.00	.00	.00	.00		
068	TREAD RVB	.00	.00	.00	.00	.00	.00	.00		
069	AVIATOR FUELS	.00	.00	.00	.00	.00	.00	.00		
010-069	UNIDENTIFIED	3987.00-	.00	.00	.00	.00	.00	3987.00-		
010-069	TOTAL	5990.30-	.00	282.67-	.00	.00	.00	6272.97-		
070	DIS SPIRIT	.00	.00	.00	.00	.00	.00	.00		
071	PENALTIES	.00	.00	.00	.00	.00	.00	.00		
072	FSG FOR GASOHOL	.00	.00	.00	.00	.00	.00	.00		
074	FLOOR TAX	.00	.00	.00	.00	.00	.00	.00		
075	NON BEV.	.00	.00	.00	.00	.00	.00	.00		

Figure 3.17.30-198 SCF1341, NMF Report of U.S. Internal Revenue Receipts

- a. At the end of each month and at any other time during the month, an interim revenue report may be obtained by following the procedures in IRM 3.17.30.16.3. The Revenue Receipts Frequency Indicator “I” must be entered on the SCF83 SCCF date file.
 - b. The “I” report does not clear any of the cumulative files. When the interim report is balanced and all adjustments entered, the monthly report is produced with an “M” Frequency Indicator on the SCF83 file.
- (3) Adjustments to the NMF Revenue Receipts Report using CC-SCFRV can be entered at any time up to the night before the monthly report is produced.
- a. For the CC-SCFRV records to be read into the NMF report (interim or final), the EOD and SCF01 runs must be completed before the SCF13 run is made.
 - b. Do not enter the same CC-SCFRV adjustment twice. The adjustment, when entered, becomes part of the cumulative file and is included on any report until the monthly “M” report clears the accumulators.

3.17.30.18.5
(01-01-2010)

**Command Code
SCFRV–Revenue
Receipts Adjustment**

- (1) Command Code SCFRV is used to adjust the NMF Revenue Receipts Report.
- (2) Enter CC-SCFRV to display the screen for adjustments to revenue receipts.
- (3) The response is a formatted screen for entering SCFRV adjustments.
- (4) If no revenue receipts adjustments are previously entered, the screen is filled with Xs. (See IRM Figure 3.17.30-199).

SCFRV		REVENUE ADJUSTMENT RECORD			DATE 08/06/20XX
ACTION	DO	ABST. NO	AMOUNT	CR/DB	ERROR MESSAGE
X	00	163	2900XXXXXXXXXX	DB	
X	00	141	51000XXXXXXXXXX	CR	
X	00	165	121633XXXXXXXXXX	DB	
X	00	004	1800000XXXXXXXXXX	CR	
X	XX	XXX	XXXXXXXXXXXXXXXXXX	XX	
X	XX	XXX	XXXXXXXXXXXXXXXXXX	XX	
X	XX	XXX	XXXXXXXXXXXXXXXXXX	XX	
X	XX	XXX	XXXXXXXXXXXXXXXXXX	XX	
X	XX	XXX	XXXXXXXXXXXXXXXXXX	XX	
X	XX	XXX	XXXXXXXXXXXXXXXXXX	XX	
X	XX	XXX	XXXXXXXXXXXXXXXXXX	XX	
X	XX	XXX	XXXXXXXXXXXXXXXXXX	XX	

Figure 3.17.30-199 Command Code SCFRV, Revenue Receipts Adjustment Record

- a. Overlay the Xs with a valid Area Office code, abstract number, and amount. Do not enter leading zeros, commas, or decimals points in the amount field.
 - b. Enter “CR” in the CR/DB field to increase the credit or decrease the debit amount on the report or “DB” to increase the debit or decrease the credit amount.
 - c. If adjustments had previously been entered on CC-SCFRV and transmitted, those get displayed at the top of the screen.
 - d. If a record previously transmitted is incorrect, overlay the record with the correct information.
 - e. If no SCFRV adjustment should be processed, overlay an “R” in the “Action” field and the record will not be processed.
 - f. If more adjustments are needed, enter the additional records in the first available lines.
 - g. If more than eighteen adjustments is to be made as to require a second page of SCFRV, move to the bottom of the screen, overlay the page number at the far right of the screen with 002 and transmit the first page. This procedure will provide another CC-SCFRV screen filled with xs and numbered page 002.
- (5) When all adjustments entered, place entry code immediately after the page number at the far right corner of screen and transmit.

- 3.17.30.18.5.1
(01-01-2010)
Command Code
SCFRV—Screen Display
- (1) The entire screen is validated immediately. If all the adjustments are valid, the screen displays the message: "SCFRV Request Completed". Run SCF17 will download the SCFRV file for processing the records through SCF01 into the next SCF13.
 - (2) If any record is entered incorrectly, one of the following messages will be displayed in the Error Message column.
 - a. Invalid Area Office—The Area Office code is invalid for the Submission Processing Campus.
 - b. Invalid Abstract Number—The abstract number is not a valid code. (See IRM 3.17.30.18.3)
 - c. Invalid Amount—The revenue adjustment amount field has a non-number character.
 - d. Invalid Credit/Debit Indicator—The CR/DB field has other than CR or DB.
 - (3) If an error message is not corrected and retransmitted, none of the adjustments will be processed unless some of the records had previously transmitted.
- 3.17.30.19
(01-01-2010)
Business Recovery
- (1) These procedures are designed to allow SCCF processing if there is a disaster. A disaster could involve loss of facility or access to the facility. These procedures are also adaptable to lesser disasters such as loss of a single area.
- 3.17.30.19.1
(01-01-2010)
Business Recovery Plan
- (1) The Submission Processing Campus Business Recovery Plan will be implemented at the discretion of the Submission Processing Campus Director.
 - (2) At the discretion of the Incident Management Team and working with the correct Management Branch team members, transport salvageable work to the designated off-site location, if necessary.
- 3.17.30.19.2
(01-01-2010)
Local Area Network (LAN) Availability
- (1) If the LAN is available, process work in priority order.
 - (2) If the LAN is unavailable, advise your IS contact to retrieve magnetic media from your off-site location to be forwarded to the back-up Submission Processing Campus for printing.
- 3.17.30.19.3
(01-01-2010)
Integrated Data Retrieval System (IDRS) Availability
- (1) If IDRS is available, input SCFAJ.
 - (2) If IDRS is unavailable, send adjustments to ISRP for input.
- 3.17.30.19.4
(01-01-2010)
Unisys Availability
- (1) If the Unisys is producing SCCF output reports, process work in priority order.
 - (2) If the Unisys SCCF output reports is unavailable, the following work will need to be performed at the work site:
 - a. Coordinate with the back-up Submission Processing Campus to print reports. Access SC Control D to view/print reports and access ECC EONS to view/print reports.
 - b. Research existing open SCCF aged cases and journals.
 - c. Retire old records.

- d. Work BOB registers.
- e. Balance GMF TEP, GUF TEP, IDRS, ISRP, and Mainline Control Record Listings, Block Proof Records, BOBs Analysis, ERS/Rejects Reports, and assigned T accounts.
- f. Review and correct items in the Invalid posting transcript per 4028 and 4028A adjustments input through ISRP.