



# MANUAL TRANSMITTAL

Department of the Treasury  
Internal Revenue Service

3.24.7

AUGUST 30, 2024

## EFFECTIVE DATE

(01-01-2025)

## PURPOSE

- (1) This transmits revised IRM 3.24.7, ISRP System, Delinquent Accounts.

## MATERIAL CHANGES

- (1) Exhibit 3.24.7-2 Changed year 2312 to 2412 on element number 7 and changed 031524 to 031525 on element number 9.
- (2) Exhibit 3.24.7-2 (3) - Clarified information IRM instruction.
- (3) Exhibit 3.24.7-3 Changed year 2312 to 2412 on element number 5 and changed 041524 to 041525 on element number 6.
- (4) Exhibit 3.24.7-3(3) - Clarified information IRM instruction.
- (5) Exhibit 3.24.7-4 Changed year 2312 to 2412 on element number 6 and changed 031524 to 031525 on element number 8.
- (6) Exhibit 3.24.7-5 Changed year 2312 to 2412 on element number 5.
- (7) Editorial changes incorporated throughout this IRM. Wage and Investment updated to Taxpayer Services.

## EFFECT ON OTHER DOCUMENTS

IRM 3.24.7, ISRP System - Delinquent Accounts, dated November 14, 2023 (effective January 1, 2024), is superseded.

## AUDIENCE

Taxpayer Services Submission Processing (SP) Integrated Submission and Remittance Processing (ISRP) operators.

James L. Fish  
Director, Submission Processing  
Taxpayer Services Division



3.24.7

Delinquent Accounts

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3.24.7.1  
(01-01-2022)  
**Program Scope and Objectives**

- (1) **Purpose:** The Integrated Submission and Remittance Processing System (ISRP) is used to process forms and remittances. Data is entered, processed and fed to other IRS systems. This chapter provided instructions for the Original Entry, Key Verification, and Block Edit of tax returns and related data through ISRP.
  - a. This section provides instructions for entering and verifying data from block control documents and source documents for Delinquent Accounts Transactions, using the Integrated Submission and Remittance Processing (ISRP) system.
- (2) **Audience:** The primary users of this IRM are Submission Processing employees; mainly clerks and managers.
- (3) **Policy Owner:** The Director of Submission Processing
- (4) **Program Owner:** Return Processing Branch, Mail Management / Data Conversion Section (an organization within Submission Processing)
- (5) **Primary Stakeholder:** Management officials who rely on accurate data gathered by the ISRP Program

3.24.7.1.1  
(01-26-2018)  
**Background**

- (1) The Integrated Submission and Remittance Processing (ISRP) System transcribes and formats data from paper returns/documents/vouchers for input into the Generalized Mainline Framework (GMF) and other systems by key entry operators. It also captures check images for archiving. Transaction Management System (TMS) is a Commercial-Off-the-Shelf (COTS) product that is an integral part of ISRP.

3.24.7.1.2  
(04-12-2021)  
**Authority**

- (1) The following provides authority for the instructions in this IRM to be performed in support of completing compliance functions to make credits or refunds of any internal revenue tax, processing of non-revenue forms, and administrative support forms.
  - a. Title 26 of the United States Code (USC) or more commonly known as the Internal Revenue Code (IRC).
  - b. All Policy Statements for Submission Processing are contained in IRM 1.2.1, Servicewide Policies and Authorities, Servicewide Policy Statements:
    - Code sections which provide the IRS with the authority to issue levies.
    - Congressional Acts which outline additional authorities and responsibilities like the Travel and Transportation Reform Act of 1998 or the Tax Reform Act of 1986.
    - Policy Statements that provide authority for the work being done.

3.24.7.1.3  
(01-01-2022)  
**Responsibilities**

- (1) The Operations Manager secures, assigns, and provides training for the staff needed to perform the task required throughout this instruction.
- (2) The Planning and Analysis Staff provides feedback and support to local management to achieve and effectively monitor scheduled goals.
- (3) The team manager assigns, monitors, and controls the workflow to accomplish timely completion of the tasks required throughout this IRM.

- (4) The employee applies the instruction present to the assigned task on the ISRP system to accurately convert paper data to electronic data record for proper posting for use by the IRS.

3.24.7.1.4  
(01-26-2018)  
**Program Management and Review**

- (1) **Program Reports:** Below are a list of reports to use to show receipts, production and inventory for the paper return to electronic data conversion process. These reports will be utilized to report and monitor daily and weekly status of the program to completeness.

- PCC 6040, SC WP&C Performance and Cost Report
- PCC 6240, SC WP&C Program Analysis Report

- (2) **Program Effectiveness:** Goals will be measured utilizing standard managerial reports by documents processed per hour and completion of each function compared to the established schedule for completion each week. Each functionality is expected to retain or exceed schedule prior to the program completion date stated in IRM 3.30.123, Work Planning and Control Processing Timeliness: Cycles, Criteria, and Critical Dates. Quality reviews are expected to be conducted and monitored by local management and corrective action taken to ensure quality products are released to the next function.

- (3) **Annual Review:** Review the processes included in this manual annually to ensure accuracy and promote consistent tax administration. This may be included under responsibilities for a manager.

3.24.7.1.5  
(01-26-2018)  
**Program Controls**

- (1) The reports for the Control Data Analysis, Project PCD, are on the Control-D/ Web Access server, which has a login program control.

3.24.7.1.6  
(01-26-2018)  
**Terms, Definitions/Acronyms**

- (1) The following terms or acronyms are utilized throughout this IRM:

Term	Definition
Key Verification (KV)	The operators perform quality review on payments through an electronic method called Key Verification.
Original Entry (OE)	The operators manually key enter data from both scanned images and paper documents.

3.24.7.1.7  
(01-26-2018)  
**Related Resources**

- (1) IRM 3.24.37, ISRP System - General Instructions.
- (2) IRM 3.30.123, Work Planning and Control Processing Timeliness: Cycles, Criteria, and Critical Dates.

3.24.7.2  
(01-01-2016)  
**Introduction**

- (1) IRM deviations must be submitted in writing following instructions from IRM 1.11.2.2, Internal Management Document System - Internal Revenue Manual (IRM) Standards, and elevates through appropriate channels for executive approval.

3.24.7.2.1  
(01-01-2015)  
**Control Documents**

- (1) Following is a list of block control documents from which data may be transcribed:
  - a. Form 1332, Block and Selection Record
  - b. Form 3893, Re-Entry Document Control
  - c. Form 5466-B, Multiple Records of Disclosure

3.24.7.2.2  
(01-01-2015)  
**Transaction Forms**

- (1) Following is a list of the input forms from which data may be transcribed:
  - a. Form 3177, Notice of Action for Entry on Master File
  - b. Form 5466-B, Multiple Records of Disclosure

3.24.7.2.3  
(01-01-2023)  
**Forms/Program Numbers/Tax Class Document (Doc.) Codes/Transaction (Trans.) Codes**

- (1) Following is a list of valid Form and Program Numbers.

FORMS	PROGRAM NUMBERS	TAX CLASS DOC. CODES	TRANS. CODES
3177	15502 Business Master File (BMF)	977	460
3177	45502 Individual Master File (IMF)	277	460
3177	72880 Employee Plans Master File (EPMF)	077	460
5466-B	15507 (BMF)	977	120
5466-B	45507 (IMF)	277	120

3.24.7.2.4  
(01-01-2015)  
**MUST ENTER Fields**

- (1) Some fields require entry of data. These Fields are referred to as MUST ENTER Fields. They are indicated in the Transcription Operation Sheets by the presence of stars (★★★★★). See IRM 3.24.37.4.6, MUST ENTER Fields, for procedures related to MUST ENTER Fields.

3.24.7.2.5  
(01-01-2015)  
**Required Sections**

- (1) Original Entry (OE)-these are one section documents.
- (2) Key Verification (KV) -all data entered from these documents by Original Entry (OE) must be verified.

3.24.7.2.6  
(01-01-2015)  
**Name Control Check**

- (1) If a document is entered with a Name Control (NC) rather than a Check Digit (CD), the system will access the Enhanced-Entity Index File (E-EIF) to determine if the account is already established on the Master File. This procedure is being done to reduce the number of unpostables.
- (2) As soon as the Taxpayer Identification Number (TIN) field is entered, the system will access E-EIF. During this time, screen activity will occur and no entry can be made into the terminal.
- (3) When the check has been completed, the next prompt will appear and entry may continue.

- If the account is located, the CD will appear in the CD field on the screen. The TIN/CD/NC fields will bypass verification.
- If the account is not located, the NC will remain on the screen as entered.
- Error Correction: If you determine that an error was made in keying the TIN or the NC **after** the E-EIF has been accessed, you cannot access the NC or Social Security Number fields to make a correction. Because the E-EIF has also identified an error and the error indicators have been set, you must press the <F9> key to abandon entry. Answer **Yes** to the question and then press <F4> to return. Re-enter the serial number, then re-key the document in error to make a correction. At this point, the E-EIF will be re-accessed with no error indicators set. This procedure affects all forms.

3.24.7.3  
(01-01-2015)

**ISRP Transcription  
Operation Sheets**

- (1) The following exhibits represent specific data entry procedures.

## Exhibit 3.24.7-1 (01-01-2024)

**Block Header Data Entry - Source Document or Record: FORM 1332 or FORM 5466-B FOR ORIGINAL INPUT DOCUMENTS or FORM 3893 FOR RE-ENTRY DOCUMENTS**

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(1)	SC Block Control	ABC		The screen displays the ABC that was entered in the Entry Operator (EOP) Dialog box, as described in IRM 3.24.37.2.5, EOP Dialog Box - Access Block. It cannot be changed.
(2)	Block DLN	DLN	<ENTER>	Enter the first 11 digits as shown on: a. Form 1332 - in the "Block DLN" box. b. Form 5466-B - in box 2, "DLN" c. Form 3893 - in box 2. d. The EOP will verify the DLN from the first document of the block.
(3)	Batch Number	BATCH	<ENTER>	Enter the digits from the "Batch Control Number" box. If not present, secure the number from the Batch Transmittal Sheet. a. Form 3893 - box 3.
(4)	Document Count	COUNT	<ENTER>	Enter the document count as follows: a. Form 1332 and Form 5466-B - the circled serial number. If a full block (100 documents) or if a number is not circled, enter 100 (50 for Form 5466-B). b. Form 3893 - from box 4.
(5)	Credit Amount	CR	<ENTER>	No entry required. Press <ENTER> only.
(6)	Debit Amount	DB	<ENTER>	No entry required. Press <ENTER> only.
(7)	Transaction Code	TRCODE	<ENTER>	Enter as follows: a. Form 5466-B - press <ENTER> always. b. All other forms-enter "460" always.
(8)	Transaction Date	TRDATE	<ENTER>	No entry required. Press <ENTER> only.
(9)	Master File Tax (MFT) Code	MFT	<ENTER>	No entry required. Press <ENTER> only.

**Exhibit 3.24.7-1 (Cont. 1) (01-01-2024)**

**Block Header Data Entry - Source Document or Record: FORM 1332 or FORM 5466-B FOR ORIGINAL INPUT DOCUMENTS or FORM 3893 FOR RE-ENTRY DOCUMENTS**

<b>Elem. No.</b>	<b>Data Element Name</b>	<b>Prompt</b>	<b>Fld. Term.</b>	<b>Instructions</b>
(10)	Secondary Amount	SECAMT	<ENTER>	No entry required. Press <ENTER> only.
(11)	Source Code	SOURCE	<ENTER>	If the control document is a Form 3893, enter from box 11 as follows: a. R = "Reprocessable" box checked. b. N = "Reinput of Unpostable" box checked. c. 4 = "SC Reinput" box checked. d. None of the boxes checked, consult your supervisor who will determine if a source code is required.
(12)	Year Digit	YEAR	<ENTER>	Enter the digit shown as follows: a. Form 1332 - in the "YR" box if other than the current year. b. Form 5466-B - in the "DLN Year" box if other than the current year. c. Form 3893 - in box 12 (current or otherwise). d. This is a MUST ENTER field if the Source Code is "R", "N", or "4".
(13)	Prior Year	PRIOR YR	<ENTER>	Enter prior year digit, if applicable. Otherwise, blank.
(14)	Remittance Processing System (RPS) Indicator	RPS	<ENTER>	Enter "2" or "S" according to instructions in IRM 3.24.37.4.3, Block Header.

## Exhibit 3.24.7-2 (01-01-2025)

## Section 01 BMF-Form 3177 (Program 15502), Notice of Action for Entry on Master File

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(1)	Section Number	SECT:		Section "01" will always be generated. No entry is required.
(2)	Serial Number	SER Number		Enter the last two digits of the 13-digit DLN from the DLN box, upper right margin or top center margin of the form. If the serial number has been generated by the system (see IRM 3.24.37.4.5, Sequential Document Entry, verify that it matches the document being entered.
(3)	Name Control	NC	<ENTER>	Enter the Name Control as follows: a. Enter the name control as shown or edited. b. If less than four characters, enter those shown followed by <ENTER>. c. If Name Control is illegible, enter one period and <ENTER>.
(4)	Employee Identification Number (EIN) / Social Security Number (SSN)	TIN	Auto	Enter the nine-digit number from the area labeled "EIN or SSN", "Your Social Security Number", or "Employer Identification Number" on the form. a. If two account numbers are shown, enter nine periods. b. See standard rules in IRM 3.24.37, ISRP System - General Instructions. <b>Note:</b> E-(5) thru (8) must be present for Document 00. <b>Note:</b> If E-(5) thru (11) are the same as the previous document, press <F6> after the EIN/SSN.
(5)	MFT Code	MFT	<ENTER>	Enter the MFT Code as shown. a. If illegible or missing, enter a zero (0) and press <Enter>.

## Exhibit 3.24.7-2 (Cont. 1) (01-01-2025)

## Section 01 BMF-Form 3177 (Program 15502), Notice of Action for Entry on Master File

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(6)	Report/Plan Number	RPT Number	<ENTER>	Enter the edited three-digit code shown to the right of the MFT Code. a. If MFT is 46, 76, 84, 85, or 86 then "RPT Number" is a "MUST ENTER" field. b. If not present, enter one zero (0) and press <Enter>.
(7)	Tax Period	TAXPR	<ENTER>	Enter the four digits in YYMM format. a. Form 3177 - enter the digits under "Tax Period". If not present, enter 2412. b. For special instructions, see IRM 3.24.37, ISRP System - General Instructions.
(8)	Transaction Code	CODE	<ENTER>	Enter the three-digit Transaction Code from Trans. Code column.
(9)	Transaction Date	DATE	<ENTER>	Enter the digits from "Date Received" or "Date" in MMDDYY format. If date is not present, illegible or incomplete, enter today's date or 031525 whichever is earlier. (a) For special instructions, see IRM 3.24.37, ISRP System - General Instructions.
(10)	Extension to Date	EXT DATE	<ENTER>	Enter the six digits in MMDDYY format. Use only with transaction code (TC) 460. a. Must be present if TC is "460". b. Enter the edited extension date in MMDDYY format. c. For special instructions, see IRM 3.24.37, ISRP System - General Instructions.
(11)	Exempt Organization (EO) Group Code	EOGRP	<ENTER>	Enter the digit "7" or "8" shown in the right middle margin of the two dots.
(12)	Lobby Year Code	LOB YR	<ENTER>	Press <Enter> only.
(13)	Account Number (TIN) Prefix	ANP	<ENTER>	Enter the edited zero (0) if present, following the TIN.
(14)	Error Resolution System (ERS) Action Code	ERSCD	<ENTER>	Enter the edited action code from the bottom left margin.

Exhibit 3.24.7-3 (01-01-2025)  
 Section 01 IMF-Form 3177 (Program 45502)

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(1)	Section Number	SECT:		Section "01" will always be generated. No entry is required.
(2)	Serial Number	SER Number	<ENTER>	Enter the last two digits of the 13-digit DLN from the DLN box, upper right margin or top center margin of the form. If the serial number has been generated by the system (see IRM 3.24.37.4.5, Sequential Document Entry) verify that it matches the document being entered.
(3)	Name Control	NC	<ENTER>	Enter the Name Control as follows: a. Enter the name control as shown or edited. b. If less than four characters, enter those shown followed by <ENTER>. c. If Name Control is illegible, enter one period and press <ENTER>.
(4)	EIN/SSN	TIN	Auto	Enter the nine digit number from the area labeled "EIN or SSN", "Your Social Security Number", or "Employer Identification Number" on the form. a. If two account numbers are shown, enter 9 periods. b. See standard rules in IRM 3.24.37, ISRP System - General Instructions. <b>Note:</b> E-(5) thru (7) must be present for Document 00. <b>Note:</b> If E-(5) thru (7) are the same as the previous document, press <F6> after the EIN/SSN.

**Exhibit 3.24.7-3 (Cont. 1) (01-01-2025)**  
**Section 01 IMF-Form 3177 (Program 45502)**

<b>Elem. No.</b>	<b>Data Element Name</b>	<b>Prompt</b>	<b>Fld. Term.</b>	<b>Instructions</b>
(5)	Tax Period	TAXPR	<ENTER>	Enter the four digits in YYMM format. Enter "0000", if shown. a. Enter the digits under "Tax Period" b. If not present, enter 2412. c. For special instructions, see IRM 3.24.37, ISRP System - General Instructions.
(6)	Transaction Date	DATE	<ENTER>	Enter the digits from "Date Received" or "Date" in MMDDYY format. If date is not present, illegible or incomplete, enter today's date or 041525 whichever is earlier. (a) For special instructions, see IRM 3.24.37, ISRP System - General Instructions.
(7)	Extension to Date	EXT DATE	<ENTER>	Enter the edited six-digit extension date in MMDDYY format. a. For special instructions, see IRM 3.24.37, ISRP System - General Instructions.
(8)	ERS Action Code	ERSCD	<ENTER>	Enter the edited code if it appears on the input document.

Exhibit 3.24.7-4 (01-01-2025)

Section 01 EPMF - Form 3177 (Program 72880) (5558 for 5500s)

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(1)	Section Number	SECT:		Section "01" will always be generated. No entry is required.
(2)	Serial Number	SER Number		Enter the last two digits of the 13-digit Document Locator Number (DLN) from the DLN box, upper right margin or top center margin of the form. If the serial number has been generated by the system (see IRM 3.24.37.4.5, Sequential Document Entry) verify that it matches the document being entered.
(3)	Name Control	NC	<ENTER>	Enter the Name Control as follows: a. Enter the four character Name Control underlined or edited in the first name line area. b. If less than four characters, enter those shown followed by <ENTER>. c. If Name Control is illegible, enter one period and <ENTER>. d. Form 3177 - enter as shown in the Name Control box or Taxpayer Name Line.
(4)	EIN/SSN	TIN	Auto	Enter the nine-digit number from the area labeled "EIN or SSN", "Your Social Security Number", or "Employer Identification Number" on the form. a. If two account numbers are shown, enter 9 periods. b. See standard rules in IRM 3.24.37, ISRP System - General Instructions. <b>Note:</b> E-(5) thru (8) must be present for Document 00. <b>Note:</b> If E-(5) thru E-(8) are the same as the previous document, press <F6> after the EIN/SSN.

## Exhibit 3.24.7-4 (Cont. 1) (01-01-2025)

## Section 01 EPMF - Form 3177 (Program 72880) (5558 for 5500s)

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(5)	Report/Plan Number	RPT Number	<ENTER>	Enter the edited three-digit code shown to the right of the MFT Code. a. If MFT is 46 or 76, then "RPT Number" is a "MUST ENTER" field. b. If not present, enter one zero (0) and press <Enter>.
(6)	Tax Period	TAXPR	<ENTER>	Enter the four digits in YYYY format. a. Form 3177 - enter the digits under "Taxable Period". If not present, enter 2412. b. For special instructions, see IRM 3.24.37, ISRP System - General Instructions.
(7)	Transaction Code	CODE	<ENTER>	Enter the three-digit Transaction Code (TC) as follows: a. Form 3177 - from Trans. Code (TRC) column.
(8)	Transaction Date	DATE	<ENTER>	Enter the digits from "Date Received" or "Date" in MMDDYY format. If date is not present, illegible or incomplete, enter today's date or 031525 whichever is earlier. a. For special instructions, see IRM 3.24.37, ISRP System - General Instructions.
(9)	Account Number (TIN) Prefix	ANP	<ENTER>	Enter the edited zero (0) if present, following the TIN.
(10)	ERS Action Code	ERSCD	<ENTER>	Enter the edited action code from the bottom left margin.

## Exhibit 3.24.7-5 (01-01-2025)

## Section 01 Form 5466-B (Program 15507/45507)

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(1)	Section Number	SECT:		Section "01" will always be generated. No entry is required.
(2)	Serial Number	SER Number		Enter the serial number from the "Serial" column. <b>Note:</b> On subsequent documents, if you press <F6> after entering the Serial Number, E-(3) thru E-(10) will be duplicated from the previous document. <b>Be sure to enter any field that should not be duplicated.</b>
(3)	Name Control	NC	<ENTER>	Enter the Name Control as shown. a. Enter the four character Name Control underlined or edited in the first name line area. b. If less than four characters, enter those shown followed by <ENTER>. c. If Name Control is illegible, enter one period and <ENTER>.
(4)	SSN/EIN	TIN	Auto	Enter the SSN/EIN as shown.
(5)	Tax Period	TAXPR	<ENTER>	Enter the Tax Period as shown in YYMM format. a. If all zeros, enter four zeros. b. If not present, enter 2412. c. For special instructions, see IRM 3.24.37, ISRP System - General Instructions.
(6)	Transaction Date	DATE	<ENTER>	Enter the Transaction Date as shown. a. For special instructions, see IRM 3.24.37, ISRP System - General Instructions.
(7)	Disclosure Code	DISC	<ENTER>	Enter the Disclosure Code as MMDDYY format.
(8)	Agency Code	AGEN	<ENTER>	Enter the Agency Code as shown.
(9)	Purpose Code	PURP	<ENTER>	Enter the Purpose Code as shown.

**Exhibit 3.24.7-5 (Cont. 1) (01-01-2025)**  
**Section 01 Form 5466-B (Program 15507/45507)**

<b>Elem. No.</b>	<b>Data Element Name</b>	<b>Prompt</b>	<b>Fld. Term.</b>	<b>Instructions</b>
(10)	Source Code	SOUR	<ENTER>	Enter the Source Code (SC) as shown.
(11)	Report/Plan Number	RPT Number	<ENTER>	Program 15507 only. Enter the edited three-digit Report/Plan Number shown to the right of the MFT code. If not present, press <Enter>.
(12)	Account Number Prefix	ANP	<ENTER>	Enter the edited "0" (zero), if a "V" is present, from the shaded area following the TIN.  <b>Note:</b> KV Operator - the system will stop on this field to allow for any corrections to prior fields. If no corrections are needed, press <ENTER>.
(13)	ERS Action Code	ERSCD	<ENTER>	Enter the edited code from the bottom left margin.