EFFECTIVE DATE

(01-01-2025)

PURPOSE

(1)   This transmits revised IRM 3.24.10, ISRP System - Revenue Receipts.

MATERIAL CHANGES

(1)   Editorial changes were made throughout the IRM for clarity. Reviewed and updated plain language, grammar, web addresses, IRM references, exhibit numbers, and dates to reflect the current processing year.

EFFECT ON OTHER DOCUMENTS

IRM 3.24.10, *Revenue Receipts*, dated November 13, 2023, (effective January 1, 2024) is superseded. The following IRM procedural update (IPU) has been incorporated into this IRM: IPU 24U1014, issued 10-07-2024.

AUDIENCE

Integrated Submission Remittance Processing Clerks in Data Conversion, Taxpayer Services

James L. Fish
Director, Submission Processing
Taxpayer Services

3.24.10
Revenue Receipts

Table of Contents

3.24.10.1
(11-07-2017)
Program Scope and Objectives

(1) **Purpose:** This section provides instructions for entering and verifying data from block control documents and various revenue receipt forms.

(2) **Audience:** The primary users of this IRM are Submission Processing employees; mainly data transcribers, 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 Integrated Submission and Remittance Processing (ISRP) Program.

3.24.10.1.1
(11-07-2017)
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 COTS product that is an integral part of ISRP.

3.24.10.1.2
(01-01-2023)
Authority

(1) Authority for these procedures is found in Title 26 of the United States Code (USC) or more commonly known as the Internal Revenue Code (IRC). The IRC has been amended by acts, public laws, treasury determinations, rules, and regulations such as the following:

- The Protecting Americans from Tax Hikes (PATH) Act
- IRC 7804(c)
- IRC 6020(b)

Note: The above list may not be all inclusive of the various updates to the IRC.

(2) All policy statements for Submission Processing are contained in IRM 1.2.1.4, *Service wide Policies and Authorities, Policy Statements for Submission Processing Activities*:

- Code sections which provide the IRS with the authority to issue levies.
- Congressional Acts which outline more 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.

3.24.10.1.3
(11-07-2017)
Roles and 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 work flow to accomplish timely completion of the tasks required throughout this IRM.

3.24.10.1.4
(01-01-2023)
Program Management and Review

(1) **Program Reports:** The program reports provided by Monitoring is to ensure program goals are met. These reports will be used to report and monitor daily and weekly status of the program to completeness.

(2) **Program Effectiveness:** 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.

3.24.10.1.5
(11-07-2017)
Program Controls

(1) 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.

3.24.10.1.6
(11-07-2017)
Terms and Acronyms

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

Term	Definition
Document Locator Number (DLN)	The document locator number (DLN) is a controlled number assigned to every return or document input through the ADP system. The fourteenth (last) digit is the year of processing and is assigned by the Campus computer at the time of the original input.
Entry Operator (EOP)	Type of user
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.

3.24.10.1.7
(01-01-2023)
Related Resources

(1) The Taxpayer Bill of Rights (TBOR lists rights that already existed in the tax code, putting them in simple language and grouping them into 10 fundamental rights. Employees must be familiar with and act in accordance with taxpayer rights. See IRC 7803(a)(3), Execution of Duties in Accord with Taxpayer Rights. For more information about the TBOR, see *https://www.irs.gov/taxpayer-bill-of-rights*.

(2) IRM 3.24.37, *ISRP System - General Instructions*.

3.24.10.2
(01-01-2023)
Introduction

(1) IRM deviations must be submitted in writing following instructions from IRM 1.11.2.2, *Internal Management Documents System - Internal Revenue Manual (IRM) Process, IRM Standards*, and elevated through proper channels for executive approval.

3.24.10.2.1
(01-01-2025)
Control Documents

(1) The following is a list of block control documents from which control data may be transcribed:

- Form 813, *Document Register*
- Form 3893, *Re-entry Document Control*
- Form 1332, *Block and Selection Record*

(2)   IRMs are located on Servicewide Electronic Research Program (SERP) at, *http://serp.enterprise.irs.gov/homepage.html*. Specific instructional links are available on the IMF Data Conversion Research Portal at, *http://serp.enterprise.irs.gov/databases/portals/sp/imf/data-conversion/data-conversion.html*. BMF Data Conversion Research Portal is located at, *http://serp.enterprise.irs.gov/databases/portals/sp/bmf/data-conversion/data-conversion.html*.

3.24.10.2.2
(01-01-2017)
Source Documents

(1)   The following is a list of tax forms from which data will be transcribed:

- Form 1040-ES, *Estimated Tax for Individuals*
- Form 1040-C, *U.S. Departing Alien Income Tax Return*
- Form 3244, *Payment Posting Voucher*

3.24.10.2.3
(01-01-2023)
Revenue Receipts Formats

(1)   Operation transcription sheets are provided for each major grouping of documents processed and blocked in the Integrated Submission and Remittance Processing (ISRP) system.

(2)   The data transcriber should determine the correct exhibit of instructions from the table below using the type of document (Doc.), the tax class and Doc. code in the block document locator number (DLN), and the transaction code (TC) on the control document.

Note: **The table below may not include all form numbers.**

TYPE	FORM NUMBERS	DOC. CODE	TRANS. CODE
IMF ES Payments	1040-ES, 3244, 1040-C	20, 61	N/A
BMF ES Payments	1041-ES	17	N/A
Misc. Payments	TY–54, 809, 2158, 3244, 3809, 4907, 5147, 3244A, 8758, 668A, 668W, 8519	18, 58	N/A
Misc. Payments	TY–15, 2158, 2287CG, 2424, 3245, 3753, 3809, 4466, 4694, 5147, TYD–69, 514–B with TC 400, 8758, 12857	24, 45, 48, 51, 87	N/A (840 may or may not be present.)
Misc. Payments	3211, 3442, 3446, 3552, 3731, 3967, 4084, 4086, 4188, 4192, 4428, 4602, 4604, 4779, 4839, 4840, 4843, 4844, 4873, 4905, 4907, 4917, 4918, 1040-ES, 809, 2287CG, 4671, 1041-ES, TY - 18, FTD, TY - 26, C - 137, RSC - 313, 3244A, 668A, 668W, 8519, 9282, Various Return Payment Vouchers (941 - V, etc.), CP - 01	17, 19, 70,76	N/A (Do not include TC 460)

3.24.10.2.4 (10-07-2024) **General Instructions**	(1)	Refer to IRM 3.24.37, *General Instructions*, for a listing of program numbers for the various forms. The following provides general instructions:

- A Responsibility Unit Code may be present on Form 809 and Form TY–54 received from area offices, or Form 4907, Form 3244, and Form 5147.
- Do not enter data from the shaded area of Form 2424 or Form 3809 (Parts 1 and 2). **EXCEPTION:** The Form 2424, Account Adjustment Voucher (Rev. 5-2024), Part 2 - Debit Copy (BLUE) has the shaded area incorrectly on the Debit section of the voucher. The shaded area for Part 2 – Debit Copy (BLUE) should be in the Credit section of the voucher for Data Conversion processing. For Form 2424, Account Adjustment Voucher (Rev. 5-2024), Part 2 – Debit Copy (BLUE), enter the data from the shaded area.
- Money amounts–for all amounts enter DOLLARS AND CENTS without punctuation followed by pressing the <ENTER> key.
- All Form 1040-C and Form 1040-ES will be transcribed as long entity.
- Complete entity-all information (social security number, name lines, address, city/state and ZIP code) will be entered.
- When "TYPE OF ENTITY?" prompt is shown, always key "L" so that the Enhanced-Entity Index File is not accessed.

(2) **EXCEPTIONS:**

    a.   If the secondary amount is zero, press the <ENTER> key only.
    b.   If the amount is blank, press the <ENTER> key only.

(3) For program 15501 and 45501, Form 3753, Manual Refund Posting Voucher, identified by a TC 840 in batch header, KV must be set at 100%. Prior to entering a Form 3753, Manual Refund Posting Voucher batch of work, check with your manager to ensure KV has been set 100% for that particular batch. Due to the high volume of errors and fallout rate for the schedule number (SCH#), exercise extreme caution when transcribing this field.

3.24.10.2.5 (01-01-2017) **Check Digit/Name Control**	(1)	The following describes the instructions for entering either the check digit (CD) or name control (NC) as follows:

IF	And	THEN
1. Employer identification number (EIN) is unaltered on a preprinted label	EIN is used	enter the two alpha characters shown to the left of the taxpayer identification number (TIN) in the Check Digit field. It will not be necessary to press the <ENTER> key.
2. Social security number (SSN) is unaltered on a preprinted label	SSN is used	enter the two alpha characters shown to be left of the SSN in the Check Digit field. It will not be necessary to press the <ENTER> key.

IF	And	THEN
3. CD is illegible	EIN	enter the name control, the system will position the cursor on the TIN field <ENTER> the TIN
4. CD is illegible	SSN	enter the Name Control the system will position the cursor on the SSN field <ENTER> the SSN.
5. CD is invalid	SSN or EIN	The error message "CHECK DIGIT ERROR" will appear, the cursor will be positioned on the first-digit of the TIN or SSN. **Note:** Check for errors.
6. Name control is missing or illegible	NC	enter one period followed by pressing the <ENTER> key.
7. Less than four characters are entered	SSN	press the <ENTER> key.
8. Four characters are entered	NC	it will not be necessary to press the <ENTER> key.
9. Less than four characters	NC	enter those shown and press the <ENTER> key.
10. CD entered incorrectly	SSN OR EIN	press the <F1> key once to position the cursor on the first position of the Check Digit field, then correct the Check Digit field.
11. CD entered correct	SSN or EIN	press the <ENTER> key.
12. CD entered incorrectly	SSN or EIN	correct the field using the normal procedures.
13. Both the CD and TIN fields are correct	SSN or EIN	press the override key which is <F7>.
14. Both fields are entered	NC	the system will recognize only the CD field.
15. In all other cases	NC	press the <ENTER> key for the CD field. The system will position the cursor on the NC field. Enter the four-character NC indented, underlined or edited in the First Name Line area in the NC field. **Note:** See IRM 3.24.37, *General Instructions* for name control determination.

3.24.10.2.6 (01-01-2023) **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, *General Instructions* for procedures related to MUST ENTER fields.

3.24.10.2.7 (01-01-2016) **Trace ID Number**	(1) This is a "MUST ENTER" field always for Trace ID numbers. The operator may enter "9999" in the site ID and system ID if illegible digits are on document.

Note: If error message "TRACE ID INVALID" appears, check for any transcription errors. If none is found press the "F7" key to bypass.

(2) On subsequent documents press "ENTER" only to duplicate the Trace ID number. If necessary, a new number may be keyed, then the new number will be duplicated until changed.

(3) A value of all zeros is a valid entry for the Trace ID field.

(4) Enter the Trace ID number off the Form 813 unless the document is a re-input. Enter handwritten information over the stamped number.

3.24.10.2.8 (01-01-2016) **Transaction Sequence Number**	(1) This is a "MUST ENTER" field always.

Note: If error message "TRANSACTION SEQUENCE INVALID" appears, check for transcription errors. If none is found press the "F7" key to bypass.

Note: Documents numbered before 01/01/2008 will not have a TRACE ID or SEQ #.

Note: The "?" mark is not allowed for either of these fields.

(2) A value of all zeros is a valid entry for the Transaction Sequence Number.

(3) Enter the Transaction Sequence Number from the Form 813 or the document.

3.24.10.2.9 (01-01-2023) **Return Payment Voucher (Form 941–V, Etc.)**	(1) The return payment vouchers will contain **scan line** data and will be shown in the blank space at the bottom of the form. A scan line is a line of taxpayer data which is read by a computer.

(2) The scan line data will appear in the following manner:

TIN	CD	NC	MFT	*BMF	TAXPR	CODE1
000006789	EE	ABCD	01	2	1103	610

(3) The data will be transcribed in the correct fields. The Business Master File (*BMF) Indicator will not be keyed.

(4) The name control will be entered **only** if the check digit is circled.

3.24.10.2.10 (01-01-2016) **Multiple/Split Indicator**	(1) The indicator will be edited in the upper left margin (i.e., M3, S5, etc.). Only the "M" or "S" will be entered. Ignore any other data present. If both are present, enter the "S" only.
3.24.10.3 (01-01-2017) **Form 1040-ES**	(1) This section provides instructions for entering data for Form 1040-ES.
3.24.10.3.1 (01-01-2017) **General**	(1) All Form 1040-ES or related documents will be transcribed with Tax Class 2, Doc. Code 20.

(2) Form 1040-ES or related documents are broken into three main groups:

- Pre-addressed Form 1040-ES with changes
- Pre-addressed Form 1040-ES with changes **ONLY** to spouse's-SSN
- Non-pre-addressed Form 1040-ES

3.24.10.3.1.1
(01-01-2023)
Pre-addressed Form
1040-ES with Changes

(1) Short entity—No changes to the primary SSN, name lines, street address, city/ state or ZIP code. Enter only the SSN, check digit/name control and spouse's SSN (if altered).

(2) Intermediate entity—Changes only to street address, city/state and/or ZIP code. Enter the SSN, check digit/name control, spouse's SSN (if altered), street address, city/state and ZIP code.

Note: Pre-addressed with no changes and a solid or broken black line above and to the left of the entity area will be processed as intermediate entity.

(3) Partial entity—Changes to the name lines and no changes to the primary SSN, street address, city/state and ZIP code. Enter the SSN, spouse's SSN (if present), first name line and second name line (if present).

Exception: All pre-addressed returns that have a change to the first four characters of the primary last name (name control) will now be processed by accessing the Enhanced-Entity Index File (E-EIF).

- These returns will have an edited bracket preceding the taxpayer's last name with an edited "E" above the primary SSN.

(4) Long entity—Decedent returns or returns with the second name line underlined. Enter SSN, spouse's SSN (if present), first name line, second name line (if underlined), street address, city/state and ZIP code.

3.24.10.3.1.2
(01-01-2016)
Pre-addressed Form
1040-ES with Change
Only to Spouse's-SSN

(1) Pre-addressed with **no** changes except to spouse's-SSN—These documents will have no edited marks and will be processed as a short entity.

3.24.10.3.1.3
(01-01-2016)
Non-Pre-addressed
Form 1040-ES

(1) Non-pre-addressed—all non-pre-addressed documents will be processed against the Enhanced-Entity Index File.

| 3.24.10.3.2
(01-01-2017)
Type of Entity | (1) | The ISRP system will allow the choice of entity type by prompting with "TYPE OF ENTITY?". |

(2) The following should be entered:

- "S" for Short Entity
- "I" for Intermediate Entity
- "P" for Partial Entity
- "L" for Long Entity

(3) The ISRP system will respond with: SHORT ENTITY; INTERMEDIATE ENTITY; PARTIAL ENTITY; or LONG ENTITY and only the fields required to be entered for that particular entity will be prompted.

(4) To access the E-EIF, press the <ENTER> key.

Note: If the check digit is used the system will **not** prompt the elements for the Enhanced-Entity Index File.)

(5) If the type of entity selected is incorrect, see IRM 3.24.10.3.4, *Incorrect Type of Entity* for correction procedures.

| 3.24.10.3.3
(01-01-2016)
Enhanced-Entity Index File | (1) | The Enhanced-Entity Index File is used to determine which entity to transcribe from a return that does **not** have a pre-printed label and is **not** edited for Short Entity. |

(2) Always enter Long Entity without going through the Enhanced-Entity Index File if the primary SSN is missing, illegible or incomplete.

| 3.24.10.3.3.1
(01-01-2021)
Original Entry (OE) | (1) | "TYPE OF ENTITY?" — in order to access the Enhanced-Entity Index File, always press the <ENTER> key for this element. |

- A name control must be used. If the check digit is used, the system will **not** prompt the elements for the Enhanced-Entity Index File.
- If the TYPE OF ENTITY selected is incorrect, see IRM 3.24.10.3.4, *Incorrect Type of Entity* for correction procedures.

(2) ADDRESS KEY—Enter the first three numeric digits in the address and the last two numeric digits of the five-digit ZIP Code. Space for missing digits. Press the <ENTER> key.

(3) Examples are as follows:

Shown As	Enter as
304 Gold Ave. Anywhere, TX 78723	30423
10 Copper St. Anytown, TX 78745	10b45 ("b" = blank)
Box 3 Silver Lane Anytown, TX 78750	3bb50
P. O. Box 1234 Anywhere, TX	123bb
Oar Mobile Home Park Washington, D.C.	(Press the <ENTER> key)
Garnet Bldg. Anywhere, TX 78723	bbb23
Rt. 1, Box 304 Anytown, VA 22311	13011
64 W. 192nd St. New York, N.Y. 10467	64167
10 Diamond Ave. #9C New York, N.Y. 10467	10967

(4) A comparison of each original entry input will be made against the Enhanced-Entity Index File and a response will be generated to the Entry Operator (EOP). After entry of the filing status the system will respond with the type of entity as follows:

- Short Entity—A complete match. The name control may be replaced by the check digit and the system will display: SHORT ENTITY. The cursor will stop in the next field for entry.
- Intermediate Entity—A complete match except for the Address Key. The NC may be replaced with the check digit and the system will display: INTERMEDIATE ENTITY. The cursor will stop in the next field for entry.
- Partial Entity — Changes only to NAME1 and/or NAME2.
- Long Entity—The entity not found on the Enhanced-Entity Index File. The system will display: ENTITY INFO CORRECT?

(5) Use the following procedures when the message ENTITY INFO CORRECT? is encountered:

a. Check all information previously entered, particularly the name control and SSN. (This is being done in order to reduce unpostables.)
b. If any error is found, enter "N" for "No", the cursor will appear on the Name Control Field.
c. After the correction has been made, press the <ENTER> key through the Filing Status field. To make the corrections, you will need to reenter the address key and Filing Status Code.
d. The system will access the Enhanced-Entity Index File again. If the account is found, the system will display SHORT, or INTERMEDIATE ENTITY. If the account is still not found, the ENTITY INFO CORRECT? message will appear again. If the message appears on the screen, cor-

rections can be made. If the information is correct, press "Y" for "Yes" to continue. The system will display: LONG ENTITY. The cursor will stop in the next field for entry.

(6)   If the type of entity selected is incorrect, see IRM 3.24.10.3.4, *Incorrect Type of Entity* for correction procedures.

(7)   If the Entity is down, the operator may not know because no messages are displayed on the screen. All the entities will return LONG. No action is required by the operator.

3.24.10.3.3.2
(01-01-2017)
Key Verification (KV)

(1)   Key verifiers will receive a display as described below.

(2)   Short Entity—Section Number and SHORT ENTITY. The EOP will key the serial number, the tax period (only in Doc. 00) and then, continue with Section 01.

   •   The name and address prompts will be skipped automatically.

Exception: If the NC is present, the KV EOP **must** key the NC and the primary SSN.

(3)   Intermediate Entity—Section Number and INTERMEDIATE ENTITY. The EOP will key the serial number, address lines and Doc. 00 only and then continue with Section 01.

   •   The Name prompts will be skipped automatically.

      Exception: If the NC is present, the KV EOP **must** key the name control and the primary SSN.

(4)   Partial Entity—Section Number and PARTIAL ENTITY. The EOP will key the Serial Number. Verification will continue with the primary SSN.

(5)   Long Entity—Section Number and LONG ENTITY. The EOP will key the Serial Number. Verification will continue with the primary SSN.

Note: Key Verification (KV) acts the same as Original Entry (OE). For example, if the OE operator entered an "S", the KV Operator must enter an "S". If an <ENTER> is pressed, the KV Operator must press <ENTER>. On "S" from the E-EIF, you key the Serial Number and then land on S-SSN. If any other entity, you must access EIF the same way as the KV operator. You will receive the Pop-Up Window just the same. If KV input does not match OE, you will receive an error message.

3.24.10.3.4
(01-01-2016)
Incorrect Type of Entity

(1)   After passing the Type of Entity field, you can correct the entity.

(2)   If the determination is made **after** the S–SSN field and the system has responded with SHORT ENTITY, LONG ENTITY, etc., use the following procedures:

   a.   The screen will display the prompt TYPE OF ENTITY after the Serial Number field. This field will be displayed during OE and KV; however, the system will bypass this field during KV and stop in a blank field to allow for corrections during OE.

b.   Enter the correct "Type of Entity" (S, L, I, P). The system response shown at the top of the screen will change to the corrected entity (e.g., SHORT ENTITY to LONG ENTITY).

c.   These correction procedures can be initiated at any time and in any mode (i.e., OE, KV or Find).

3.24.10.4
(01-01-2017)
Form 1040-C, U.S. Departing Alien Income Tax Return

(1)   Form 1040-C will be transcribed as long entity.

(2)   Complete entity—all information (SSN, name lines, address, city/state and ZIP code) will be entered.

3.24.10.5
(01-01-2017)
Form 1040-C, Form 1040-ES, and Form 3244

(1)   This section provides instructions for entering data for Form 1040-C, Form 1040-ES, and Form 3244.

3.24.10.5.1
(01-01-2023)
Name Line Entry

(1)   If a single name appears on the first name line, enter a hyphen (-) in the first position followed by a caret (<) and the name. The hyphen is keyed using the MINUS (-) Field Termination key. Do not space between the hyphen, caret and the name. Examples:

Taxpayer Entry:	Enter as:
Swallow	-<SWALLOW
Blue Jay	-<BLUE JAY

(2)   For other specific criteria, see IRM 3.24.37, *General Instructions*

(3)   Always enter an ampersand (&) for the word "and", "or" between two names if not already present.

(4)   Always enter "Jr." or "Sr." where shown on the document. Examples:

Taxpayer Entry:	Enter as:
Hugh J. (Wren) Sr.	HUGH J<Wren<SR
John Jr. and Mary (Wren)	JOHN JR & MARY<WREN
John (Parrot) Jr. and Mary Wren	JOHN<Parrot<JR & MARY WREN

(5)   Enter any numeric characters in the first name line as Roman numerals (alpha). Examples:

Taxpayer Entry:	Enter as:
John E. (Hummingbird) 4th	JOHN E<HUMMINGBIRD<IV
John H. (Crow) III	JOHN H<CROW<III

(6)   Always enter DECD as an abbreviation for: Decedent, Deceased, Dec'd., Dec't., etc. Enter DECD where shown on the document. Examples:

Taxpayer Entry:	Enter as:	In Field
James C (Sparrow) Jr. Dec'd	Enter as: JAMES C<SPARROW<JR DECD	(First Name Line)
Jim E. Deceased & Joy (Hawk	Enter as: JIM E DECD & JOY<HAWK JOY HAWK	(First Name Line) (Second Name Line)

(7)   Underlining will identify an entry for the Second Name Line. Example: Fargo Trust, Executor for John (Robin) Decd

Enter as:	On Name Line
JOHN<ROBIN<DECD FARGO TRUST EXECUTOR	(First Name Line) (Second Name Line)

(8)   Enter a space in the true last name where shown (i.e., "de Porta" or "von Dirk" will have a space between "de" and "Porta" and "von" and "Dirk").

3.24.10.5.2
(01-01-2017)
First Name Line Validity Checks

(1)   If the first name line contains invalid data, the error message INVALID DATA will appear. The following is a list of conditions that will cause the error message.

- Must have at least one caret (<)
- No more than two carets
- First position must be A through Z or hyphen (-)
- Last position cannot be a caret
- No blank spaces immediately before or after a caret
- Position immediately following the first caret must be alpha
- Position immediately following the second caret must be alpha or ampersand (&)
- Cannot have two or more consecutive blanks
- Cannot have more than one ampersand
- Cannot have an ampersand between two carets

3.24.10.6
(01-01-2017)
Name Control Check Against Enhanced-Entity Index File

(1)   If a document is entered with a name control rather than a check digit, 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 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 check digit will appear in the Check Digit field on the screen. The TIN/CD/NC fields will bypass verification.
- •   If the account is **not** located, the name control will remain on the screen as entered.
- •   Error Correction:

> ***Note:*** If you discover an error in keying the TIN or the name control **after** the E-EIF has been accessed, you cannot access the NC or SSN 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 except the Form 1040-ES and Form 1040-C.

3.24.10.7
(01-01-2017)
**ISRP Transcription
Operation Sheets**

(1)   The following exhibits represent specific data entry procedures:

This Page Intentionally Left Blank

Exhibit 3.24.10-1   (01-01-2023)
Block Header Data Entry - Form 813 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	auto	This screen displays the ABC entered in the 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 Document Locator Number	\<ENTER\>	Enter the first 11 digits as shown: a. Form 813 — from the "Block DLN" box. b. Form 3893 — from box 2. c. The KV EOP will verify the DLN from the first document of the block.
(3)	Batch Number	BATCH	\<ENTER\>	Enter the batch number as follows: a. Form 813 — from the Batch Control Number box. b. Form 3893 — from box 3. c. If not present, secure the number from the batch transmittal sheet.
(4)	Document Count	COUNT	\<ENTER\>	Enter the document count as follows: a. Form 813 — the circled serial number. If a full block (100 documents) or if a number is not circled, enter 100. b. Form 3893 — from box 4.
(5)	Prejournalized Credit Amount	CR	\<ENTER\>	Enter the unbracketed amount: a. Form 813 — labeled "CR" or "Credit". b. Form 3893 — box 5. c. If neither "CR" or "DR" is labeled, enter as "CR". If both are present and neither is bracketed, return for editing.
(6)	Prejournalized Debit Amount	DB	\<ENTER\>	Enter the unbracketed amount: a. Form 813 — labeled "DR" or "Debit". b. Form 3893 — box 6. c. Form 1040-ES, Form 1040-C, Form 3244 (Doc Code 20), and Form 1041-ES press the \<ENTER\> key always.

Exhibit 3.24.10-1 (Cont. 1) (01-01-2023)
Block Header Data Entry - Form 813 For Original Input Documents or Form 3893 For Re-Entry Documents

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(7)	Transaction Code	TRCODE	<ENTER>	For Miscellaneous payments enter the three-digit code as follows: a. Form 813 under caption "Trans Code". b. Form 3893 from box 7. c. If TC other than 840 Do NOT enter.
(8)	Transaction Date	TRDATE	<ENTER>	For Form 1040-ES, Form 1040-C, and Form 3244 (Doc Code 20), enter the 6-digit date in MMDDYY format as follows: a. Form 813 - stamped, edited, or the cash register date. b. Form 3893 - from box 8. c. A date MUST be present. If date not present, refer the block to your supervisor.

(9)	MFT Code	MFT	<ENTER>	Enter the two-digit code as follows:
				a. Form 813 — from the "Date" box.
				b. Form 3893 — from box 9.
				c. Valid MFTs:
				    1. BMF — 05, 06, 15.
				    2. IRA — (with TC 0) 29.
				    3. If MFT is other than listed above, Press the <ENTER> key only.
				d. For Form 1041-ES enter "05".
				e. For Form 1040-ES, Form 1040-C, and Form 3244 (Doc Code 20) press the <ENTER> key always.

(10)	Secondary Amount	SECAMT	<ENTER>	Enter the bracketed amount as follows: a. Form 813 labeled **"CR"** or "**Credit**" or **"DR"** or **Debit** or in the "Total" box. b. Form 3893 — from box 10. c. For Form 1040-ES, Form 1040-C, Form 3244 (Doc Code 20), and Form 1041-ES always press the <ENTER> key.

Exhibit 3.24.10-1   Internal Revenue Manual   Cat. No. 34328H (12-02-2024)

Exhibit 3.24.10-1 (Cont. 2) (01-01-2023)
Block Header Data Entry - Form 813 For Original Input Documents or Form 3893 For Re-Entry Documents

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(11)	Source Code	SOURCE	<ENTER>	If the control document is a Form 3893, enter from box 11 as follows: a. R = "Reprocessables" 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>	If the control document is a Form 3893, enter the digit from the box 12 (current or otherwise). • This is a MUST ENTER field if the source code is "R", "N", or "4".
(13)	Period Code	PRIOR YEAR	<ENTER>	No entry.
(14)	RPS Indicator	RPS	<ENTER>	Enter "S" if: a. Form 813 and Form 1332 — "RPS" is edited or stamped in the upper center margin or "RRPS" is in the header of Form 1332. b. Form 3893 — box 13 is checked.

Exhibit 3.24.10-2   (01-01-2023)
**Section 01 VARIOUS RECEIPTS FORM DOC. CODES 17, 19, 70, 76 (Excluding IMF With TC 460) -
Programs 15501 or 45501**

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(1)	Section Number	SECT:	(auto)	Section "01" always generates. No entry is required.
(2)	Serial Number	SER#	\<ENTER\>	Enter the last two digits of the 13-digit DLN from the upper portion of the form. If the serial number generates by the system see IRM 3.24.37.4.5, *Sequential Document Entry*, verify that it matches the document being entered.

(3)	Check Digit	CD	\<ENTER\>	Enter the CD, if present.
				a. If not present, press the \<ENTER\> key.
				b. See narrative portion of this IRM for procedures.
				c. On computer-generated forms the alpha CDs appear as follows:
				   1. Form 3967 — 2 spaces to the left of and on line with the Account Number.
				   2. Letter RSC 313 — 1 space to the right of and on line with the Account Number.
				   3. All other computer-generated forms — 2 spaces above the first character of the first name line.
				d. Non-computer-generated forms — edited or underlined.
				e. Return Payment Voucher, CP 01 — see narrative portion of IRM.

(3a)	Name Control	NC	\<ENTER\>	If the CD is not present, enter the NC. a. Form 9282 enter from box 2. b. Return Payment Voucher, CP 01 see narrative portion of IRM. c. See narrative portion of this IRM for procedures.

Exhibit 3.24.10-2   Internal Revenue Manual   Cat. No. 34328H (12-02-2024)

Exhibit 3.24.10-2 (Cont. 1) (01-01-2023)
Section 01 VARIOUS RECEIPTS FORM DOC. CODES 17, 19, 70, 76 (Excluding IMF With TC 460) - Programs 15501 or 45501

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(4)	E.I. or S.S. Number	TIN	<ENTER>	Enter the TIN as follows: a. Form 3552 to the right of the arrow. b. Form 9282 — from box 1. c. Other forms — "E.I.", "S.S.", "Account No.", or "Identifying No." area or as identified in the entity portion of the form. d. If the document is a computer-generated form reflecting CDs, the number will also appear to the immediate right of the CDs. e. Return Payment Voucher — see narrative portion of IRM. f. See standard rules in IRM 3.24.37, *General Instructions*. g. For the error message CD ERROR, see the narrative portion of this IRM.
(5)	TIN Prefix	ANP	<ENTER>	If the BMF MFT is 13, 17, 58, 63, 76, or 78 and an SSN is shown as the TIN, enter the zero (0) for the Account Number Prefix.

Exhibit 3.24.10-2 (Cont. 2) (01-01-2023)

Section 01 VARIOUS RECEIPTS FORM DOC. CODES 17, 19, 70, 76 (Excluding IMF With TC 460) - Programs 15501 or 45501

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(6)	Tax Period	TAXPR	<ENTER>	Enter the four-digit Return Period in YYMM format from the box labeled: a. For IRS Use Only, Return Period, Tax Period, Period Ended, Period Ending Date, Year Ending, Taxable Year, Year Ended, Tax Period Ended, Period, or Date of Death or Date of Transfer. b. On computer-generated forms reflecting CDs — the Return Period also appears on the line with the CDs to the immediate right of the Account Number. c. Form C137 — underlined in the body of the letter next to "Period Date". d. Form 4839, Form 4840 — next to "Tax Period Ended". e. Form 9282 — from box 3. f. Return Payment Voucher, CP 01 — see narrative portion of IRM. g. For MFT 35, first valid tax period is 201412. h. See IRM 3.24.37, *General Instructions* for special instructions. i. For MFT 82 and MFT 83, the first valid tax period is 201712.

Exhibit 3.24.10-2   Internal Revenue Manual   Cat. No. 34328H (12-02-2024)

Exhibit 3.24.10-2 (Cont. 3) (01-01-2023)
Section 01 VARIOUS RECEIPTS FORM DOC. CODES 17, 19, 70, 76 (Excluding IMF With TC 460) - Programs 15501 or 45501

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(7)	Received Date	DATE	<ENTER>	Enter the date in MMDDYY format as shown stamped on the form or as a cash register date at the top of the form. The transaction date is usually entered as follows: a. Form 3244, Form 3244-A; enter the date from the "Transaction Date" box. If not present, enter the stamped date. b. Form 3731 (Pt. 3), Form 3244 — enter the Transaction Date. c. Form 2287CG - enter the "received" stamp date. DO NOT enter the "received or Due Date" box entry. d. Form 809, Form 4907 — enter from the "Date" box or the "Rec'd Date" box. If not present, enter the received date stamped or edited on the face of the return. e. Accelerated BOB Blocks or Deletion/Reinput Blocks — enter the date from the first document of the block if not present. f. Other forms — date as stamped or edited. g. See IRM 3.24.37, *General Instructions*, for special instructions.

Exhibit 3.24.10-2 (Cont. 4) (01-01-2023)

Section 01 VARIOUS RECEIPTS FORM DOC. CODES 17, 19, 70, 76 (Excluding IMF With TC 460) - Programs 15501 or 45501

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(8)	MFT Code	MFT	<ENTER>	This is a MUST ENTER field for Program 15501. Enter the two-digit code from the MFT Code box or: a. Printed to the right of the Account Number on computer-generated documents. b. Written and underlined in the upper right portion of the Name and Address area. c. Form 4839 and Form 4840 — the upper right portion of the Name and Address area. d. If MFT is "30" or not present, press the <ENTER> key only. e. Form 9282 — press the <ENTER> key only. f. If only 1 digit, enter as shown. The system will generate the preceding zero. g. IMF — MFT "55" requires entry if present. h. Return Payment Voucher, CP 01 see narrative portion of this IRM.
(9)	Report/Plan Number	RPT#	<ENTER>	Enter the three-digit number edited in or near the MFT code. This is a MUST ENTER field if the MFT code is 46, 74, 76, 85, or 86

Exhibit 3.24.10-2   Internal Revenue Manual   Cat. No. 34328H (12-02-2024)

Exhibit 3.24.10-2 (Cont. 5) (01-01-2023)
Section 01 VARIOUS RECEIPTS FORM DOC. CODES 17, 19, 70, 76 (Excluding IMF With TC 460) - Programs 15501 or 45501

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(10)	Primary T/C	CODE1	\<ENTER\>	Enter the first three-digit code. Enter the TC amount stamped or written before or after amount as follows: a. Form 3244 and Form 3244-A as shown to the right of the amount entered in the credit (right) columns. b. Form TY–18, Form 3552, Form 4779, Form 1040-ES, Form 9282, FTDs — Transaction Code is always "670". c. Form C137 as shown above the amount on the first line in the body of the letter. d. RPS Form 813 with a "680" — enter "670" always. e. Letter 313 enter "690" always. f. Computer-generated — the TC will follow the Return Period. g. If TC is not present with an amount, press the \<ENTER\> key only. If partially present, enter digits shown followed by periods. h. Form 809 — left of "Assessed Amount" or left of "Accrued Interest" if no "Assessed Amount" is shown. If amount and interest are edited with an "X", enter "670" if written by "Total Amount Received". i. Return Payment Voucher, CP 01 -see narrative portion of IRM.

Exhibit 3.24.10-2 (Cont. 6) (01-01-2023)

Section 01 VARIOUS RECEIPTS FORM DOC. CODES 17, 19, 70, 76 (Excluding IMF With TC 460) - Programs 15501 or 45501

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(11)	Primary Amount	AMT1	<ENTER>	Enter the green penciled or under-lined transaction amount as follows: a. Form 3244 and Form 3244–A — entered in the credit (right) columns. b. Form C137— the amount on the first line in the body of the letter. c. Form 809 — if "Assessed Amount" or "Accrued Interest" are edited with an "X", enter Total Amount Received. d. Other forms — enter the amount on the line with the Primary TC or the green un-derlined amount. e. If the amount is not present, press the <ENTER> key only.
(12)	2nd T/C	CODE2	<ENTER>	Enter the underlined, stamped, or written three-digit transaction as follows: a. Form 3244, Form 3244-A — to the right of the amount entered in the debit columns. b. Letter 313 — the code "180" or "570", if present. c. Form TY–18, Form 3552, Form 4779, *Form 4671* — the code "570", if present, as the last three characters in the "IRS Use Only" box.
(13)	2nd Amount	AMT2	<ENTER>	Enter the transaction amount shown with the transaction code as follows: a. Letter 313 — if TC "180" is underlined, enter the amount which is underlined. b. If the Transaction Code is "472" or "570", press the <ENTER> key only. c. If Transaction Code is shown without an amount, press the <ENTER> key only.

Exhibit 3.24.10-2   Internal Revenue Manual   Cat. No. 34328H (12-02-2024)

Exhibit 3.24.10-2 (Cont. 7) (01-01-2023)
Section 01 VARIOUS RECEIPTS FORM DOC. CODES 17, 19, 70, 76 (Excluding IMF With TC 460) -
Programs 15501 or 45501

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(14)	3rd T/C	CODE3	<ENTER>	Enter the three-digit code transaction code as follows: a. Form 3244, Form 3244-A, Form 3967 — The Transaction Code for the second Credit Amount shown (right columns). b. Form 3446 — the second edited entry. c. Form 809 in the "Accrued Interest" box unless previously entered as the primary code. d. If Transaction Code is not present with an amount, press the <ENTER> key only. If partially present, enter digits shown followed by periods.
(15)	3rd Amount	AMT3	<ENTER>	Enter the Transaction Amount associated with the Transaction Code. If Transaction is shown without an amount, press the <ENTER> key only.
(16)	Responsibility Unit Code	RU	<ENTER>	Press the <ENTER> key always.
(17)	Spouse Indicator	S IND	<ENTER>	Press the <ENTER> key always.
(18)	ERS Action Code	ACTCD	<ENTER>	Enter the edited digits in the bottom margin.
(19)	By-Pass Indicator	BI	<ENTER>	Press the <ENTER> key always.
(20)	Multiple/Split Indicator	M/S	<ENTER>	Enter the "M" or "S" stamped or edited in the upper left margin.

Exhibit 3.24.10-2 (Cont. 8) (01-01-2023)

Section 01 VARIOUS RECEIPTS FORM DOC. CODES 17, 19, 70, 76 (Excluding IMF With TC 460) - Programs 15501 or 45501

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(21)	Designated Payment Indicator	DPI	<ENTER>	Enter the Code as follows: a. Form 668-A, Form 668-W, Form 8519 — edited near the Transaction Code. b. Form 3244, Form 4907 — from the box to the right of or circled below the preprinted "670". c. CP 01 — enter "13" always. d. DPC 36 is valid for tax period 201412 and subsequent years and is used only with MFT 35 and MFT 65. e. DPC 43 is valid for tax period 201512 and subsequent years and is used only with MFT 43. f. DPC 64 is valid for 02, 05, 06, 30, 34, and is a representation of a 965 Section Payment. *Note:* Do not use Enforcement codes with MFT 35 and MFT 65. Examples of Enforcement Codes not valid with MFT 35 and MFT 65: DPCs 05-07, 16, 18-23, 30, 32, and 43. g. For MFT 82 and MFT 83, valid DPC is 64. h. Bipartisan Budget Act of 2015 payments use DPCs 70 - 75. BBA Letter 6547 use DPC 76.
(22)	Refund By-Pass Indicator (TC 840)	REFBYP	<ENTER>	Press the <ENTER> key always
(23)	Trace ID Number	TRACE	ENTER ★★★★★★	This is a MUST ENTER field for the first document, otherwise the prompt will not display. Enter the fourteen-digit trace ID Number. For more information on trace ID number see instruction in IRM 3.24.10.2.7, *Trace ID Number*.

Exhibit 3.24.10-2   Internal Revenue Manual   Cat. No. 34328H (12-02-2024)

Exhibit 3.24.10-2 (Cont. 9) (01-01-2023)
Section 01 VARIOUS RECEIPTS FORM DOC. CODES 17, 19, 70, 76 (Excluding IMF With TC 460) - Programs 15501 or 45501

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(24)	Transaction Sequence Number	SEQ#	ENTER ★★★★★★	This is a MUST ENTER field always. For more information on sequence number see instructions in IRM 3.24.10.2.8, *Transaction Sequence Number*. ***Note:*** Documents numbered before 01/01/2008 will not have a TRACE or SEQ #. ***Note:*** The ? mark is not allowed for either of these fields.

Exhibit 3.24.10-3   (01-01-2023)
Section 01 VARIOUS RECEIPT FORM DOC. CODES 18 and 58

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(1)	Section Number	SECT:	(auto)	Section "01" always generates. No entry is required.
(2)	Serial Number	SER#	<ENTER>	Enter the last two digits of the 13-digit DLN from the upper portion of the form. If the system generates the serial number (see IRM 3.24.37.4.5) *Sequential Document Entry*, verify that it matches the input document.
(3)	Check Digit	CD	<ENTER>	Enter the CD, if present. a. If not present, press the <ENTER> key. b. See narrative portion of this IRM for procedures. c. If the document is a computer-generated form the CDs appear as follows: • Form 4907 — above the First Name Line. • Form 5147 — to the right of "NC". • All other computer-generated forms — two spaces to the left of EIN or SSN. d. Non-computer-generated forms — edited or underlined if available.
(4)	Name Control	NC	<ENTER>	If the CD is not present, enter the NC. See the narrative portion of this IRM for procedures. Form 8758 — edited or underlined in box 12.

Exhibit 3.24.10-3   Internal Revenue Manual   Cat. No. 34328H (12-02-2024)

Exhibit 3.24.10-3 (Cont. 1) (01-01-2023)
Section 01 VARIOUS RECEIPT FORM DOC. CODES 18 and 58

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(5)	TIN	TIN	<ENTER>	Enter the TIN as follows: a. Form 809 (Pt. 1), Form TY–54 (Pt. 1) — in the "Identifying No." box. b. Form 2158 — edited or underlined. (Usually in taxpayer's name and address area.) c. Form 3244 — in the "SSN/EIN" box. d. Form 3809 — in the "MF/NMF Account No." box. e. Form 4907 — in the "Taxpayer's Identifying No." box. f. Form 5147 — to the right of "TIN". g. Form 8758 — box 17. h. See standard rules in IRM 3.24.37, *General Instructions*. i. For the error message CD ERROR, see the narrative portion of this IRM.
(6)	Account Number Prefix	ANP	<ENTER>	Enter the Account Number Prefix for MFT 13, 63, 76, or 78 only, as follows: a. Enter a zero (0), for generated computer forms if an asterisk (*) follows MFT 13, 63, 76, or 78. b. Enter the edited "0" following the TIN on all other forms, if present. Do not enter the hyphen.

Exhibit 3.24.10-3 (Cont. 2) (01-01-2023)
Section 01 VARIOUS RECEIPT FORM DOC. CODES 18 and 58

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(7)	Tax Period	TAXPR	<ENTER>	Enter the four-digit return period in YYMM format from the box labeled: a. Form 809, Form 3244 — in the "Period Ended" or "Period" box. b. Form 2158 — in the "Taxable Period" block. c. Form TY–54 — in the "Tax Period Ended" block. d. Form 4907 — to the right of the "MFT Code". e. Form 5147 — to the right of "Period". f. Form 8758 — box 19. g. For special instructions, see IRM 3.24.37, *General Instructions.*
(8)	Received Date	DATE	<ENTER>	Enter the date in MMDDYY format as shown stamped on the form or as a cash register date at the top of the form. The Transaction Date is usually entered as follows: a. Form TY 54, Form 809 — in the "Date" box. b. Form 2158 — in the "Date Remittance Received" box. c. Form 3244, Form 3244–A, Form 3809 — in the "Transaction Date" box. d. Form 4907 — in the Rec'd Date box. If not present, enter the Received Date stamped or edited on the face of the document. e. Form 5147 — to the right of "Transaction Date" or "Input". f. Form 8758 — box 10. g. If otherwise entered on the face of the document, enter as shown. h. For special rules, see IRM 3.24.37, *General Instructions*.

Exhibit 3.24.10-3   Internal Revenue Manual   Cat. No. 34328H (12-02-2024)

Exhibit 3.24.10-3 (Cont. 3) (01-01-2023)
Section 01 VARIOUS RECEIPT FORM DOC. CODES 18 and 58

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(9)	MFT Code	MFT	<ENTER>	This is a MUST ENTER field for Program 15501. Enter the 2-digit code from the MFT Code box or: a. Written and underlined in the upper right portion of the Name and Address area. b. Form TY 54 — below the "Closed By" box. c. Form 4907 — from the "Tax Form" box. d. Form 5147 — to the right of "MFT". e. Form 8758 — box 18. f. If MFT Code is "30" or blank, press the <ENTER> key only. g. If only 1 digit, enter as shown. The system will generate the preceding zero. h. IMF—MFT "55" requires entry if present. i. If not present for Program 15501, enter a zero (0).
(10)	Report/Plan Number	RPT#	<ENTER>	Enter the first three-digit number edited in or near the MFT code. This is a MUST ENTER field if the MFT code is 46, 74, 76,85 or 86

Exhibit 3.24.10-3 (Cont. 4) (01-01-2023)
Section 01 VARIOUS RECEIPT FORM DOC. CODES 18 and 58

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(11)	Primary T/C	CODE1	\<ENTER\>	Enter the first three-digit transaction code stamped or written before or after the amount as follows: a. Form TY 54 — left of "Tax" or left of "Interest" if no tax shown. If tax and interest are edited with an "X", enter "670" if written by Amount Received. b. Form 809 — left of "Assessed Amount" or left of "Accrued Interest" if no "Assessed Amount" is shown. If amount and interest are edited with an "X", enter "670" if written by "Total Amount Received". c. Form 4907 — on Tax Line or enter "670" if written by Amount Received. d. Form 2158 — to the left of the amount in the "Amount of Credit Transferred" box. e. Form 3244 — enter the "TC" associated with the amount. f. Form 3809 — in the "TC" box. g. Form 3244–A — as shown to the right of the amount entered in the credit column. h. Form 8758 — box 6. i. If Transaction Code is not present with an amount, press the \<ENTER\> key only. If partially present, enter digit shown followed by periods.
(12)	Primary Transaction Amount	AMT1	\<ENTER\>	Enter the green penciled or under-lined transaction amount as follows: a. Form TY 54, Form 809 — if Tax or Assessed Amount or Interest is edited with an "X", enter Total Amount Received. b. Form 8758 — box 7.

Exhibit 3.24.10-3   *Internal Revenue Manual*   Cat. No. 34328H (12-02-2024)

Exhibit 3.24.10-3 (Cont. 5) (01-01-2023)
Section 01 VARIOUS RECEIPT FORM DOC. CODES 18 and 58

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(13)	2nd T/C Code	CODE2	\<ENTER\>	Enter the underlined, stamped or written three-digit transaction code located after the transaction amount as follows: a. Form TY 54, Form 809 — the "Fees" box or as edited or underlined. b. Form 4907 — edited or underlined in the box to the right of "Accelerated TDA/TDI" box. c. Form 3244 — to the right of the amount entered in the debit column under "Transaction Date". d. Form 3809 — in "2nd TC" box. e. Form 8758 — enter "570" if box 8 is checked. f. If Transaction Code is not present with an amount, press the \<ENTER\> key only. If partially present, enter digits shown followed by periods.
(14)	2nd Amount	AMT2	\<ENTER\>	The Transaction Amount shown with the Secondary Transaction Code. If the Code is "472" or "570", press the \<ENTER\> key only after the code.
(15)	3rd T/C	CODE3	\<ENTER\>	Enter the three-digit transaction code as follows: a. Form TY 54, Form 809 — in the "Interest" box unless already entered as the primary code. Enter "680" only if amount is underlined. b. Form 4907 — in the box to the right of the "Currently Not Collectible" box. Enter "680" only if amount is underlined. c. Form 3244 — enter the "TC" if associated with an amount. d. If Transaction Code is not present with an amount, press the \<ENTER\> key only. If partially present, enter digits shown followed by periods.

Exhibit 3.24.10-3 (Cont. 6) (01-01-2023)
Section 01 VARIOUS RECEIPT FORM DOC. CODES 18 and 58

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(16)	3rd Amount	AMT3	<ENTER>	Enter the Transaction Amount associated with the Transaction Code. Do not enter an amount associated with TC 680 for Form TY 54, Form 809, Form TY D69, Form 4907 unless amount is underlined.
(17)	Responsibility Unit Code	RU	<ENTER>	Enter the code shown as follows: a. Form TY 54, Form 809, Form TY D69, Form 4907 — enter the digit "1" or "2" appearing to the extreme right of the name and address block, in the lower right of the form, or in the "closed by" box. b. Form 3244 — enter the digit "1" or "2" that appears in the "Remarks" section. c. Form 5147 — enter digit from right of "TRI".
(18)	Spouse Indicator	S IND	<ENTER>	Press the <ENTER> key always.
(19)	ERS Action Code	ACTCD	<ENTER>	Enter the edited digits in the bottom margin.
(20)	By-Pass Indicator	BI	<ENTER>	Enter the edited "1" from the "By-Pass Indicator" box.
(21)	Multiple/Split Indicator	M/S	<ENTER>	Enter the "M" or "S" stamped or edited in the upper left margin. ***Note:*** Elements (22) through (26) are not prompted for Doc. code 18.
(22)	Cross-Reference TIN	CX TIN	<ENTER>	Enter the TIN from the Cross-Reference TIN box.
(23)	Cross-Reference Account Number Prefix	CX ANP	<ENTER>	Enter the edited "0" (zero) following the Cross-Reference TIN, if present.
(24)	Cross-Reference Tax Period	CX TP	<ENTER>	Enter the Tax Period from the Cross-Reference Tax Period box. For special instructions, see IRM 3.24.37, *General Instructions*.
(25)	Cross-Reference MFT Code	CX MFT	<ENTER>	Enter the MFT from the Cross-Reference MFT box.

Exhibit 3.24.10-3   Internal Revenue Manual   Cat. No. 34328H (12-02-2024)

Exhibit 3.24.10-3 (Cont. 7) (01-01-2023)
Section 01 VARIOUS RECEIPT FORM DOC. CODES 18 and 58

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(26)	Cross-Reference Report/ Plan Number	CX RPT#	<ENTER>	Enter the edited three-digit number shown to the right of the CX MFT code. This is a MUST ENTER field if the "CX MFT" Code is 46, 74 or 76.
(27)	Designated Payment Indicator	DPI	<ENTER>	Enter the Code as follows: a. Form 668-A, Form 668-W, Form 8519 — edited near the Transaction Code. b. Form 3244, Form 4907 — from the box to the right of or circled below the preprinted "670".
(28)	EFT Trace Number (EFTPS & TAXLINK)	E IND	<ENTER>	Enter the "1", if present, from the bottom right margin.
(29)	Refund By-Pass Indicator	REFBYP	<ENTER>	Press the <ENTER> key always.

(30)	Form 3753 / 12857 Box 4 Schedule #	SCH#	<Enter>	1. This is a Must ENTER field if the Block Header TC is 840 and Doc. Code is 45.
				2. Exercise extreme caution when entering this field.
				3. All 14 positions are restricted to valid alphas and numbers for input.
				  a. Position 1 = 0 and 2
				  b. Position 2 = 0
				  c. Position 3 = 1 - 9
				  d. Position 4 = 0 - 9
				  e. Position 5 = 0 - 3
				  f. Position 6 = 0 - 9
				  g. Position 7 = 0 - 9
				  h. Position 8 = 0 - 2, and 8
				  i. Position 9 = 8 and 9
				  j. Position 10 = 0, 1, 3, 4, 5, and 6
				  k. Positions 11 - 14 = A - Z, and 0
				4. Form 3573, if blank, invalid, or illegible, return to originator. Do not enter a zero (0). Pull document and return to originator.
				5. Form 12857, enter zero (0) if blank.

Exhibit 3.24.10-3 (Cont. 8) (01-01-2023)
Section 01 VARIOUS RECEIPT FORM DOC. CODES 18 and 58

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(31)	Form 3753 Correction Indicator	3753MAR	<Enter>	Enter the edited "1" if shown in the right margin of Form 3753.
(32)	Split Refund Indicator	SPLREF	<Enter>	Enter the edited digit (zero through three) from the right margin of the primary credit amount from Form 3809 or enter checked box from the split refund checkbox from Form 3245 . *Note:* If the Split Refund Indicator is not present, enter ″0″ (zero).
(33)	Trace ID Number	TRACE	ENTER ★★★★★★	This is a MUST ENTER field for the first document, otherwise the prompt does not display. Enter the fourteen-digit trace ID Number. For more information on the Trace ID number see instructions in IRM 3.24.10.2.7, *Trace ID Number*.
(34)	Transaction Sequence Number	SEQ#	ENTER ★★★★★★	This is a MUST ENTER field always. For more information on the sequence number see instructions in IRM 3.24.10.2.8, *Transaction Sequence Number*. *Note:* Documents numbered before 01/01/2008 will not have a TRACE or SEQ #. *Note:* The ? mark is not allowed for either of these fields.

Exhibit 3.24.10-3   Internal Revenue Manual   Cat. No. 34328H (12-02-2024)

Exhibit 3.24.10-4   (01-01-2023)
Section 01 Form TY-15, Form 2158, Form 2287CG, Form 2424, Form 3245, Form 3753, Form 3809, Form 4466, Form 4694 (Pt. 2), Form 514-B, Form 5147, Form 8758, and Form 12857

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(1)	Section Number	SECT:	(auto)	Section "01" always generates. No entry is required.
(2)	Serial Number	SER#	<ENTER>	Enter the last two digits of the 13-digit DLN from the upper portion of the form. If the system generates the serial number (see IRM 3.24.37.4.5, *Sequential Document Entry*), verify that it matches the input document.
(3)	Check Digit	CD	<ENTER>	Enter the CD, if present. a. If not present, press the <ENTER> key. b. See narrative portion of this IRM for procedures.
(4)	Name Control	NC	<ENTER>	If the CD is not present, enter the NC. See the narrative portion of this IRM for procedures. a. Form 5147 — enter the NC to the right of "NC" or as otherwise entered on the document. b. Form 8758 — edited or underlined in box 12.
(5)	E.I. or S.S. Number	TIN	<ENTER>	Enter the TIN as shown: a. Form TY-15 — edited under "Applied from excess Collections" or under "Transferred to Open Account Number". b. Form 2158 — in the TIN box located below the Name and Address box. c. Form 5147 — to the right of "TIN". d. Form 8758 — box 17. e. Other Forms—"SSN", TIN, "Identifying No." "EIN/SSN", "EI/SS No.", or "Employer Identifying Number" box. f. See standard rules in IRM 3.24.37, *General Instructions*. g. For the error message CD ERROR, see the narrative portion of this IRM.

Exhibit 3.24.10-4 (Cont. 1) (01-01-2023)

Section 01 Form TY-15, Form 2158, Form 2287CG, Form 2424, Form 3245, Form 3753, Form 3809, Form 4466, Form 4694 (Pt. 2), Form 514-B, Form 5147, Form 8758, and Form 12857

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(6)	Account Number Prefix	ANP	<ENTER>	Enter the Account Number Prefix for MFT 13, 63, 76, or 78 only as follows: a. Enter a zero (0) for computer-generated forms if an asterisk (*) follows MFT 13, 63, 76, or 78. b. Enter the edited "0" (zero) following the TIN on all other forms, if present. Do not enter the hyphen.
(7)	Tax Period	TAXPR	<ENTER>	Enter four numeric digits in YYMM format. a. Form TY-15 enter the digits edited around or near the EIN or SSN. b. Form 4466 enter the number from "Year Ending". If Calendar Year, enter "12" for month digits. c. Form 5147 — enter from the right of "Period". d. Form 8758 — box 19. e. Other forms — enter from "Taxable Period", "Tax Period", "Return Period", "Period Ending", or "Period Ended" box. f. See IRM 3.24.37, *General Instructions* for special instructions.

Exhibit 3.24.10-4   Internal Revenue Manual   Cat. No. 34328H (12-02-2024)

Exhibit 3.24.10-4 (Cont. 2) (01-01-2023)

Section 01 Form TY-15, Form 2158, Form 2287CG, Form 2424, Form 3245, Form 3753, Form 3809, Form 4466, Form 4694 (Pt. 2), Form 514-B, Form 5147, Form 8758, and Form 12857

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(8)	Received Date	DATE	<ENTER>	Enter the date in MMDDYY format as shown: a. Form TY–15 — enter from "Date Rec'd" line in upper right corner of document. b. Form 514-B — enter from "Transfer Date" box. c. Form 2158 — enter from "Date Remittance Received" box. d. Form 2424, Form 3753, Form 3809 — enter from "Schedule/ Transaction Date" box. e. Form 3245 — enter from "Scheduled Date" or "Date Received" box. f. Form 2278CG, Form 4466 — enter the date stamped on the face of the form. g. Form 4694 (Pt. 2) — Rec. Date as shown in entity portion. h. Form 5147 — to the right of "Transaction Date". i. Form 8758 — box 10. j. Form 12857 -enter Transaction Date in box 6 for ″credit copy″, Transaction Date in box 5 for ″debit copy″. k. If otherwise entered on the face of the document, enter as shown. l. For special rules, see IRM 3.24.37, *General Instructions*.

Exhibit 3.24.10-4 (Cont. 3) (01-01-2023)

Section 01 Form TY-15, Form 2158, Form 2287CG, Form 2424, Form 3245, Form 3753, Form 3809, Form 4466, Form 4694 (Pt. 2), Form 514-B, Form 5147, Form 8758, and Form 12857

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(9)	MFT Code	MFT	<ENTER>	This is a MUST ENTER field for Program 15501. Enter the two-digit code from the "MFT" box on the form or: a. Printed in the name and address area of computer-generated documents. b. Edited or underlined in the upper right portion of the name and address area. c. Form 5147 — to the right of "MFT". d. Form 8758 — box 18. e. If MFT Code is "30" or blank, press the <ENTER> key only. f. If only 1 digit, enter as shown. The system will generate the preceding zero. g. IMF—MFT "55" requires entry if present. h. If Program 15501 and MFT is not present, enter zero (0).
(10)	Report/Plan Number	RPT#	<ENTER>	Enter the first three – digit number edited in or near the MFT code. This is a MUST ENTER field if the MFT code is 46, 74, 76, 85, or 86.

Exhibit 3.24.10-4 (Cont. 4) (01-01-2023)

Section 01 Form TY-15, Form 2158, Form 2287CG, Form 2424, Form 3245, Form 3753, Form 3809, Form 4466, Form 4694 (Pt. 2), Form 514-B, Form 5147, Form 8758, and Form 12857

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(11)	Primary T/C	CODE1	<ENTER>	Enter the three-digit transaction code stamped or edited before or after the transaction amount as follows: a.　Form TY–15 — enter code edited in the upper right corner of document, before amount. b.　Form 514-B — enter "400". c.　Form 2158 — enter code from the TC box located to the right of the Amount of Credit Transferred box. d.　Form 2287CG - enter code from Primary TC. box. e.　Form 2424, Form 3809 — enter code from "1st TC" or "TC" box. f.　Form 3245 — enter "841", "843", "720", "740", or whichever is used. g.　Form 3753, Form 4466, Form 12857, — enter "840". h.　Form 4694 (Pt. 2) — enter "720". i.　Form 8758 — box 6. j.　Form 8758 — box 6.
(12)	Primary Amount	AMT1	<ENTER>	Enter Transaction Amount as shown with Primary Transaction Code. Form 8758 — box 7.

Exhibit 3.24.10-4 (Cont. 5) (01-01-2023)

Section 01 Form TY-15, Form 2158, Form 2287CG, Form 2424, Form 3245, Form 3753, Form 3809, Form 4466, Form 4694 (Pt. 2), Form 514-B, Form 5147, Form 8758, and Form 12857

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(13)	2nd T/C	CODE2	<ENTER>	Enter second three-digit transaction code. stamped or edited before or after the transaction amount. a. Form 2278CG, Form 4694 — enter "280" if shown with an amount. b. Form 2424, Form 3809 — enter from second "TC" block. c. Form 3245 — enter "772" if amount is shown with it. d. Form 3753, Form 12857 — enter "770" if amount is shown with it. e. Form 8758 — enter "570" if box 8 is checked. f. If Transaction Code is not present with Second Transaction Amount, press the <ENTER> key only. If partially present, enter digits shown followed by periods.
(14)	2nd Amount	AMT2	<ENTER>	Enter Transaction Amount as shown with Second Transaction Code: a. Form 2287CG, Form 4694 — if a zero amount is shown for Transaction Code "280", enter "0" (zero) and press the <ENTER> key. b. If Secondary Transaction Code is "472" or "570", Press the <ENTER> key only.
(15)	3rd T/C	CODE3	<ENTER>	Enter the three-digit transaction code stamped or edited before or after the amount. a. Form 2424, Form 3809, Form 2287CG- in 3rd TC or Tertiary Block. b. If Tertiary Transaction Code is not present with Tertiary Transaction Amount, press the <ENTER> key only. If partially present, enter digits shown followed by periods.
(16)	3rd Amount	AMT3	<ENTER>	Enter the transaction as shown with the Tertiary Transaction Code.

Exhibit 3.24.10-4   Internal Revenue Manual   Cat. No. 34328H (12-02-2024)

Exhibit 3.24.10-4 (Cont. 6) (01-01-2023)
Section 01 Form TY-15, Form 2158, Form 2287CG, Form 2424, Form 3245, Form 3753, Form 3809, Form 4466, Form 4694 (Pt. 2), Form 514-B, Form 5147, Form 8758, and Form 12857

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(17)	Responsibility Unit Code	RU	<ENTER>	Press the <ENTER> key always.
(18)	Spouse Indicator Code	S IND	<ENTER>	Enter the digit "1" or "2" as follows: a. Form 2424, Form 5147 — shown after the literal "Spouse Indicator". b. Other forms — press the <ENTER> key only.
(19)	ERS Action Code	ACTCD	<ENTER>	Enter the edited digits from the bottom margin.
(20)	By-Pass Indicator	BI	<ENTER>	Enter the edited "1" from the "By-Pass Indicator" box.
(21)	Multiple/Split Indicator	M/S	<ENTER>	Enter the "M" or "S" stamped or edited in the upper left margin.
(22)	Cross-Reference TIN	CX TIN	<ENTER>	Enter the TIN from the Cross-Reference TIN box.
(23)	Cross-Reference Account Number Prefix	CX ANP	<ENTER>	Enter the edited "0" following the Cross-Reference TIN, if present.
(24)	Cross-Reference Tax Period	CX TP	<ENTER>	Enter the tax period from the Cross-Reference Tax Period box in YYMM format. For special instructions, see IRM 3.24.37, *General Instructions.*
(25)	Cross-Reference MFT Code	CX MFT	<ENTER>	Enter the MFT from the Cross-Reference MFT box.
(26)	Cross-Reference Report/ Plan Number	CX RPT#	<ENTER>	Enter the edited three–digit number shown to the right of the CX MFT code. This is a MUST ENTER field if the "CX MFT" Code is 46, 74, 76, 85, or 86.
(27)	Designated Payment Indicator/Code	DPI	<ENTER>	Enter the code from the Designated Payment Code box.
(28)	EFT Trace Number (EFTPS & TAXLINK)	E IND	<ENTER>	Enter the "1", if present, from the bottom right margin.
(29)	Refund By-Pass Indicator	REFBYP	<ENTER>	Enter the edited digit following the title of the form.

Exhibit 3.24.10-4 (Cont. 7) (01-01-2023)

Section 01 Form TY-15, Form 2158, Form 2287CG, Form 2424, Form 3245, Form 3753, Form 3809, Form 4466, Form 4694 (Pt. 2), Form 514-B, Form 5147, Form 8758, and Form 12857

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(30)	Requestor SEID	RSEID	<ENTER>	This is a must enter field when the Block header TC is 840 and Doc Code is 45. Enter from the bottom of Form 3753, under the form number, or **in the signature box 2a**. Enter from Line 12 of Form 12857. If blank enter five Os.
(31)	Approver SEID	ASEID	<ENTER>	This is a must enter field when the Block Header TC is 840 and Doc Code is 45. Enter from the bottom of Form 3753, or in signature of approving official box. Enter from Line 16 of Form 12857. IF not present enter five Os (alpha).
(32)	BOD Code	BODCD	<ENTER>	This is a must enter field when the Block Header TC is 840 and Doc Code is 45. Enter the # 1–7 Section IV (right) of form 3753. Enter the # 1–7, from line 11a of Form 12857. If blank enter 0.

Exhibit 3.24.10-4   Internal Revenue Manual   Cat. No. 34328H (12-02-2024)

Exhibit 3.24.10-4 (Cont. 8) (01-01-2023)
Section 01 Form TY-15, Form 2158, Form 2287CG, Form 2424, Form 3245, Form 3753, Form 3809, Form 4466, Form 4694 (Pt. 2), Form 514-B, Form 5147, Form 8758, and Form 12857

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions

(33)	Form 3753 / 12857 Box 4 Schedule #	SCH#	<Enter>	1. This is a MUST ENTER field if the Block Header TC is 840 and Doc. Code is 45.
				2. Exercise extreme caution when entering this field.
				3. All 14 positions are restricted to valid alphas and numbers for input.
				   a. Position 1 = 0 and 2
				   b. Position 2 = 0
				   c. Position 3 = 1 - 9
				   d. Position 4 = 0 - 9
				   e. Position 5 = 0 - 3
				   f. Position 6 = 0 - 9
				   g. Position 7 = 7, 8, and 9
				   h. Position 8 = 0 - 2
				   i. Position 9 = 8 and 0
				   j. Position 10 = 0, 3, 4, 5, and 6
				   k. Positions 11 - 14 = A - Z, and 0
				4. Form 3753, if blank, invalid, or illegible, return to originator. Do not enter zero (0). Pull document and return to originator.
				5. Form 12857, enter zero (0) if blank.

(34)	Form 3753 Correction Indicator	3753MAR	<Enter>	Enter the edited 1, if shown in the right margin of Form 3753.
(35)	Split Refund Indicator	SPLREF	<Enter>	Enter the edited digit (zero through three) from the right margin of the Primary Credit Amount from Form 3809 or enter checked box from the split refund checkbox from Form 3245. *Note:* If using Form 12857 enter Split Refund Indicator from box 9 of the credit portion from Form 12857. *Note:* If the Split Refund Indicator is not present, enter ″0″ (zero).

Exhibit 3.24.10-4 (Cont. 9) (01-01-2023)
Section 01 Form TY-15, Form 2158, Form 2287CG, Form 2424, Form 3245, Form 3753, Form 3809, Form 4466, Form 4694 (Pt. 2), Form 514-B, Form 5147, Form 8758, and Form 12857

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(36)	Trace ID Number	TRACE	ENTER ★★★★★★	This is a MUST ENTER field for the first document, otherwise the prompt does not display. Enter the fourteen-digit trace ID Number. For more information on the Trace ID number see instructions in IRM 3.24.10.2.7, *Trace ID Number*.
(37)	Transaction Sequence Number	SEQ#	ENTER ★★★★★★	This is a MUST ENTER field always. For more information on the sequence number see instructions in IRM 3.24.10.2.8, *Transaction Sequence Number*. ***Note:*** Documents numbered before 01/01/2008 will not have a TRACE or SEQ #. ***Note:*** The "?" mark is not allowed for either of these fields.

Exhibit 3.24.10-4   Internal Revenue Manual   Cat. No. 34328H (12-02-2024)

Exhibit 3.24.10-5   (01-01-2022)
Enhanced-Entity Index File Form 1040-ES/Form 3244 - Returns Without Pre-Printed Labels

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(1)	Section Number	SECT:	(auto)	Section "01" always generates. No entry is required.
(2)	Type of Entity	TYPE OF ENTITY?	<ENTER>	Press the <ENTER> key always.
(3)	DLN Serial Number	SER#	<ENTER>	Enter the last two-digits of the 13-digit DLN from the upper portion of the form. If the system generates the serial number (see IRM 3.24.37.4.5, *Sequential Document Entry*), to verify that it matches the input document.
(4)	Check Digit	CD	<ENTER>	Press the <ENTER> key only.
(5)	Name Control	NC	<ENTER>	Enter the NC. See narrative portion of this IRM 3.24.10.2.5, *Check Digit/Name Control*, for procedures.
(6)	Primary SSN	SSN	<ENTER>	Enter the 1st SSN as shown in the "Your Social Security Number" box. a. If missing, illegible or incomplete, enter the document as long entity. b. See IRM 3.24.10.3.2, *Type of Entity*, for procedures. c. For the error message CD ERROR, see the narrative portion of this IRM.
(7)	Secondary SSN	SSSN	<ENTER>	Enter the 2nd SSN from the spouse's SSN box or written in the address area. If SSSN is missing, press the <ENTER> key.
(8)	Address Key	ADDRESS KEY:	<ENTER>	Enter the first three numeric digits as shown or edited in the address line and the last two digits of the ZIP Code. See the narrative portion of this IRM for special rules and examples.
(9)	Filing Status	FILING STATUS:	<ENTER>	Enter a "1" if one name in the caption; a "2" if two names are present.

Exhibit 3.24.10-6   (01-01-2023)
Section 01 Form 1040-ES, Form 1040-C, and Form 3244 (DOC. CODE 20) - Source Document or Record: Form 1040-ES, Form 1040-C, and Form 3244 (DOC. CODE)

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(1)	Section Number	SECT:	(auto)	Section "01" always generates. No entry is required.
(2)	Serial Number	SER#	<Enter>	Enter the last two-digits of the 13-digit DLN from the upper portion of the form. If the system generates the serial number (see IRM 3.24.37.4.5, *Sequential Document Entry*), verify that it matches the input document.
(3)	Type of Entity	TYPE OF ENTITY?	<ENTER>	Enter as follows: a. "S" for Short Entity. b. "I" for Intermediate Entity. c. "L" for Long Entity. d. For Form 1040-C — enter "L" always. e. For special instructions see narrative portion of this IRM and IRM 3.24.37, *General Instructions.*
(4)	Check Digit	CD	<ENTER>	Enter the CD, if present. a. If not present, press the <ENTER> key. b. See narrative portion of this IRM for procedures.
(5)	Name Control	NC	<ENTER>	If the CD is not present, enter the NC. See narrative portion of this IRM for procedures. Enter four "9s" if present.
(6)	Social Security Number	SSN	<ENTER>	Enter the first SSN as shown above the name and address on the pre-printed form. a. In all other instances, enter the SSN shown in the SSN box. b. See standard rules in IRM 3.24.37, *General Instructions*. c. For the error message CD ERROR, see the narrative portion of this IRM.

Exhibit 3.24.10-6   Internal Revenue Manual   Cat. No. 34328H (12-02-2024)

Exhibit 3.24.10-6 (Cont. 1) (01-01-2023)
Section 01 Form 1040-ES, Form 1040-C, and Form 3244 (DOC. CODE 20) - Source Document or Record:
Form 1040-ES, Form 1040-C, and Form 3244 (DOC. CODE)

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(7)	Spouse's SSN	SSSN	<ENTER>	Enter the Spouse's SSN as follows: a. Press the <ENTER> key only if S–SSN is unaltered on a preprinted form. b. If the S–SSN is circled in red or changed by the taxpayer, enter the new S–SSN from the "Spouse's SSN" box or above the circled S–SSN. c. If incomplete or illegible, press the <ENTER> key only. d. If more than 9 digits, enter the first eight digits shown followed by a period. e. If the S–SSN is circled and a new S–SSN has not been entered, press the <ENTER> key only. **NOTE:** E–(8)–(12) prompts when needed. See narrative portion of this IRM.
(8)	First Name Line	NAME1	<ENTER>	1. Enter the full name(s) as shown or edited on the return. 2. Exercise caution when entering the name line. Some forms print the spouses name on a separate line. The spouse's name belongs on in NAME1. 3. See IRM 3.24.37, General Instructions, for special rules, examples, and more information.
(9)	Second Name Line	NAME2	<ENTER>	Enter the Second Name Line items as underlined. Do not enter the caret (<) in the second name line. a. For "in care of" names, enter the percent (%) sign, space and the name. b. Special rules are presented in IRM 3.24.37, General Instructions.

Exhibit 3.24.10-6 (Cont. 2) (01-01-2023)

Section 01 Form 1040-ES, Form 1040-C, and Form 3244 (DOC. CODE 20) - Source Document or Record: Form 1040-ES, Form 1040-C, and Form 3244 (DOC. CODE)

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(10)	Street Address	ADD	<ENTER>	Enter data shown or edited from the street address line on the return. See IRM 3.24.37, General Instructions, for specific address line instructions and standard abbreviations.
(11)	City/State	C/S	<ENTER>	Enter as follows: a. Enter city/state if no major city code is available. b. Correct obviously misspelled cities. c. Always use standard abbreviations. d. For APO/FPO procedures, see IRM 3.24.37, General Instructions. e. Enter the edited Major City Code, if present, from the left of city state line. Do not enter the slash or state abbreviation if a Major City Code is entered. f. If not edited, enter the Major City Code if city is in a designated district. For Major City Codes, refer to IRM 3.24.37, General Instructions. g. If city is not present, enter as: /state then press the <ENTER> key. h. If state is not present, enter as: city/ then press the <ENTER> key.
(12)	ZIP Code	ZIP	<ENTER>	Enter the five numeric digits to the right of the state name. If other than five digits, enter the digits shown up to a maximum of five digits.

Exhibit 3.24.10-6   Internal Revenue Manual   Cat. No. 34328H (12-02-2024)

Exhibit 3.24.10-6 (Cont. 3) (01-01-2023)
Section 01 Form 1040-ES, Form 1040-C, and Form 3244 (DOC. CODE 20) - Source Document or Record: Form 1040-ES, Form 1040-C, and Form 3244 (DOC. CODE)

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(13)	Tax Period	TAXPR	<ENTER>	Enter the Tax Period as follows: a. Enter the tax period in YYMM format for the first document in the block. This is a MUST ENTER field for the first document. b. This same Tax Period always generates into subsequent documents when the <ENTER> key or <F6> is pressed unless a different Tax Period is keyed. c. For subsequent documents, key the Tax Period when different than the Tax Period on the first document. d. The Tax Period is shown or edited on the "Title Line" of the Form 1040ES or the "Period Ended" box on Form 3244. e. The Tax Period is shown or edited from the upper portion of the Form 1040-C in YYMM format. f. See IRM 3.24.37, General Instructions, for special instructions.

Exhibit 3.24.10-6 (Cont. 4) (01-01-2023)
Section 01 Form 1040-ES, Form 1040-C, and Form 3244 (DOC. CODE 20) - Source Document or Record: Form 1040-ES, Form 1040-C, and Form 3244 (DOC. CODE)

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(14)	Payment Received	RMT	<ENTER>	Enter the amount as it first appears in the following sequence: a. Edited or underlined in green. b. Imprinted by cash register or edited in green in the upper right corner. c. If amount is illegible, use Form 813 amount for this serial number. d. Enter the RPS amount printed on the upper right corner of the tax return if underlined in green. e. Enter DOLLARS AND CENTS. f. This is a MUST ENTER if Pre-journalized Credit Amount E–(5), Block Header, was entered. g. The error message INVALID DATA will appear if there is an amount in this field and there is no entry for Prejournalized Credit Amount in the Block Header.
(15)	Received Date	DATE	<ENTER>	Enter the six-digit Date if different from that entered in the Block Header in MMDDYY format. The Received Date is shown: a. "IRS" or "Internal Revenue" stamp, stamped on the face of the return. b. Edited in the center portion. c. Printed via Cash Register. d. Form 3244 — Enter from Transaction Date box. e. For special instructions, see IRM 3.24.37, General Instruc-tions.
(16)	ERS Action Code	ACTCD	<ENTER>	Enter the edited digits from the bottom margin.
(17)	Multiple/Split Indicator	M/S	<ENTER>	Enter the "M" or "S" edited in the upper left margin.

Exhibit 3.24.10-6   Internal Revenue Manual   Cat. No. 34328H (12-02-2024)

Exhibit 3.24.10-6 (Cont. 5) (01-01-2023)
Section 01 Form 1040-ES, Form 1040-C, and Form 3244 (DOC. CODE 20) - Source Document or Record: Form 1040-ES, Form 1040-C, and Form 3244 (DOC. CODE)

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(18)	Computer Condition Code	CCC	<ENTER>	Enter the edited code from the bottom right margin.
(19)	Trace ID Number	TRACE	ENTER ★★★★★★	This is a MUST ENTER field for the first document, otherwise the prompt does not display. Enter the fourteen-digit trace ID Number. For more information on the Trace ID number see instructions in IRM 3.24.10.2.7, Trace ID Number.
(20)	Transaction Sequence Number	SEQ#	ENTER ★★★★★★	This is always a MUST ENTER field. For more information on the sequence number see instructions in IRM 3.24.10.2.8, Transaction Sequence Number. *Note:* Documents numbered before 01/01/2008 will not have a TRACE or SEQ #. *Note:* The "?" mark is not allowed for either of these fields.

Exhibit 3.24.10-7   (01-01-2023)
Section 01 Source Document or Record: Form 1041-ES

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(1)	Section Number	SECT:	(auto)	Section "01" always generates. No entry is required.
(2)	DLN Serial Number	SER#	<ENTER>	Enter the last two digits of the 13-digit DLN from the upper portion of the form. If the system generates the serial number (see IRM 3.24.37.4.5, Sequential Document Entry), to verify that it matches the input document.
(3)	Check Digit	CD	<ENTER>	Enter the CD if present. a. If not present, press the <ENTER> key. b. See narrative portion of this IRM for procedures.
(4)	Name Control	NC	<ENTER>	If the CD is not present, enter the NC. See narrative portion of this IRM for procedures.
(5)	E.I. Number	EIN	<ENTER>	Enter the E.I. Number from the pre-printed label or from E.I. Number block. a. See standard rules in IRM 3.24.37, General Instructions. b. For error message CD ERROR, see the narrative portion of this IRM.
(6)	Tax Period	TAXPR	<ENTER>	Enter the Tax Period as follows: a. Enter the Tax Period in YYMM format for every document in the block. b. This is a MUST ENTER field for every document. c. For subsequent documents, key the Tax Period when different than the Tax Period on the first document. d. The Tax Period is shown or edited on the title line. e. For special instructions, see IRM 3.24.37, General Instructions.

Exhibit 3.24.10-7   Internal Revenue Manual   Cat. No. 34328H (12-02-2024)

Exhibit 3.24.10-7 (Cont. 1) (01-01-2023)
Section 01 Source Document or Record: Form 1041-ES

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(7)	Received Date	DATE	<ENTER>	Enter the Date as follows: a. Enter the 6-digit date in MMDDYY format for the first document in the block. If not shown on the first document, use the date from the Form 813. b. This is a MUST ENTER field for the first document. c. This same Received Date always generates into subsequent documents when the <ENTER> key is pressed unless a different Received Date is keyed. d. For subsequent documents, key the Received Date when different than the Received Date on the first document. e. The received is shown as: "IRS" or "Internal Revenue" stamp, stamped on the face of the return; edited in the center portion; or printed via Cash Register. f. For special instructions, see IRM 3.24.37, General Instructions.

Exhibit 3.24.10-7 (Cont. 2) (01-01-2023)
Section 01 Source Document or Record: Form 1041-ES

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(8)	Payment Received	RMT	<ENTER>	Enter the amount as it first appears in the following sequence: a. Edited or underlined in green. b. Imprinted by cash register or edited in green in the upper right corner. c. If amount is illegible, use Form 813 amount for this Serial Number. d. Enter the RPS amount printed on the upper right corner of the tax return if underlined in green. e. Enter DOLLARS AND CENTS. f. This is a MUST ENTER if Pre-journalized Credit Amount E–(5), Block Header, was entered. g. The error message INVALID DATA will appear if there is an amount in this field and there is no entry for Pre-journalized Credit Amount in the Block Header.
(9)	ERS Action Code	ACTCD	<ENTER>	Enter the edited digits in the bottom margin.
(10)	Multiple/Split Indicator	M/S	<ENTER>	Enter the "M" or "S" stamped or edited in the upper left margin.
(11)	Trace ID Number	TRACE	ENTER ★★★★★★	This is a MUST ENTER field for the first document, otherwise the prompt does not display. Enter the fourteen-digit trace ID Number. See IRM 3.24.10.2.7, Trace ID Number, for more information.

Exhibit 3.24.10-7   Internal Revenue Manual   Cat. No. 34328H (12-02-2024)

Exhibit 3.24.10-7 (Cont. 3) (01-01-2023)
Section 01 Source Document or Record: Form 1041-ES

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(12)	Transaction Sequence Number	SEQ#	ENTER ★★★★★★	This is a MUST ENTER field always. See IRM 3.24.10.2.8, Transaction Sequence Number, for more information. *Note:* Documents numbered before 01/01/2008 will not have a TRACE or SEQ #. *Note:* The "?" mark is not allowed for either of these fields.