



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

3.24.37

OCTOBER 17, 2024

EFFECTIVE DATE

(01-01-2025)

PURPOSE

- (1) This transmits revised IRM 3.24.37, ISRP System, General Instructions.

MATERIAL CHANGES

- (1) IRM 3.24.37.1.7 ISRP IRM 3.24.3 addition of Spanish form Program Numbers and update to 1040PR/SS under Individual Income Tax Returns (AUSPC only). IRM 3.24.13, Employment Tax Returns, updated Revisions to Qtrs, years and add year 2024 to various Forms 941, 941PR, CT-1, 943, 943PR and 944/944(SP). ISRP IRM 3.24.212, correction to Form 4868.
- (2) IRM 3.24.37.1.7 BMF ISRP IRM 3.24.8, updated Program Numbers to all ISRP forms except 5498-QA, all ISRP forms are being processed in SCRIPS not ISRP with the exception of 5498-QA.
- (3) IRM 3.24.37.6.14 Update to the *Exception*: to include Gender Inclusive Language per signed Policy Statement on September 13, 2023. IPU 24U0381 issued 03-11-2024.
- (4) Exhibit 3.24.37-9 Removed 'Password' from Glossary as ISRP is now an app that does not require a password to be entered.
- (5) Editorial changes made throughout this IRM to update titles, links, form names, grammar, and punctuation.
- (6) IRM 3.24.37 revised throughout to update organizational title Wage and Investment to Taxpayer Services.

EFFECT ON OTHER DOCUMENTS

IRM 3.24.37 dated November 07, 2023 (effective January 1, 2024), is superseded. The following IRM procedural updates have been incorporated into this IRM: IPU 24U0381 issued 03-11-2024.

AUDIENCE

This IRM provides instructions for Submission Processing Data Entry Operators.

James L. Fish
Director, Submission Processing
Taxpayer Services Division

3.24.37

General Instructions

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3.24.37.1
(01-01-2022)
Program Scope and Objectives

- (1) Purpose: This IRM provides instructions for the Original Entry, Key Verification, and Block Edit of tax returns, remittances and related data through The Integrated Submission and Remittance Processing System (ISRP) and Quality Review of Original Entry and Key Verification.
 - This chapter also provides information for Quality Review in performing the review of Original Entry and Key Verification.
- (2) Audience: The primary users of this IRM are Submission Processing clerks and managers.
- (3) Policy Owner: The Director of Submission Processing is responsible for the policies in this IRM.
- (4) Program Owner: Return Processing Branch, Mail Management/Data Conversion Section of Submission Processing is responsible for the procedures and all updates related to this IRM.
- (5) Primary Stakeholders: Submission Processing
- (6) Program Goals: This information is used to provide instruction for accurate transcription of data into the ISRP system.

3.24.37.1.1
(11-10-2017)
Background

- (1) This section of the IRM provides general instructions for utilizing the ISRP system to transcribe data from a variety of forms listed in IRM 3.24.37.1.7 and how to utilize the ISRP system to perform quality review.
- (2) The purpose of the Integrated Submission and Remittance Processing (ISRP) System is to transcribe and format 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. The entries from transcription are transferred to ERS fields.

3.24.37.1.2
(11-10-2017)
Authority

- (1) The Budget and Accounting Act of 1950 required the heads of each department and agency to establish and maintain adequate systems of internal controls.
- (2) In 1982, the act was amended with the Federal Manager's Financial Integrity Act (FMFIA) Public Law 97-255:
 - a. The Comptroller General to prescribe the internal accounting and administrative control standards.
 - b. Each executive agency to conduct annual evaluations of its systems of control, using guidelines set by the Office of Management and Budget (OMB) Director.
 - c. Each executive agency to submit an annual statement to the President and Congress on the status of the IRS's system of internal controls.

3.24.37.1.3
(01-01-2022)
Responsibilities

- (1) Mail Management/Data Conversion is responsible for the information in this IRM.
- (2) The Director of Submission Processing is responsible for monitoring operational performance for the Submission Processing Campus.

- (3) The team manager is responsible for performance monitoring and ensuring employees have the tools to perform their duties.
- (4) The team employee is responsible for following the instructions contained in this IRM and maintaining updated IRM procedures.
- (5) 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 appropriate channels for executive approval.

3.24.37.1.4
(11-18-2020)
Program Management and Review

- (1) **Program Reports:** The Monitoring Section under Submission Processing Program Management/Process Assurance monitors Data Conversion 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:** Program effectiveness is determined by Submission Processing employees being able to successfully transcribe data from a wide variety of tax forms. Goals are 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 function is expected to retain or exceed schedule prior to the program completion date stated in IRM 3.30.123, 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.

3.24.37.1.5
(01-01-2022)
Program Controls

- (1) Integrated Submission and Remittance Processing (ISRP) system access is granted through the Business Entitlement Access Request System (BEARS) process.
- (2) The processes included in this IRM are reviewed annually to ensure accuracy and promote consistency.
- (3) The reports for the Control Data Analysis, Project PCD, are on the Control-D/ Web Access server, which has a login program control.

3.24.37.1.6
(01-01-2023)
Acronyms, Terms, and Definitions

- (1) The following is a list of the acronyms that are used in this IRM section:

Acronym	Term	Definition
AIL	Additional Information Line	Used to place additional information notated (e.g., P.O. Box and another address)

Acronym	Term	Definition
ACT C	Action Code	A three-digit number used to alert the computer of a special condition or computation.
AKA	Also Known As	Used to designate the meaning, pseudonym or the best-known name for a person.
ATIN	Adoption Taxpayer Identification Number	A temporary tax identification number until a Social Security Number (SSN) could be obtained for a child in the process of being adopted.
AUD C	Audit Code	An alpha or numeric character used to identify questionable conditions for Examination.
BE	Block Edit	Used for correction of entered data and for Quality Review.
BMF	Business Master File	A magnetic tape or disk file containing information about taxpayers filing business returns and related documents.
CCC	Computer Condition Code	Computer Condition Codes (CCC) are used to identify a special condition or computation for the computer which posts to the Master File. They are entered in the center portion of the Form 1040 between the entity area and dependents area.
DLN	Document Locator Number	The Document Locator Number (DLN) is the 14-digit number assigned to every return or document. Refer to DLN Composition Document 6209 IRS Processing Codes and Information, for detailed information.
EEFAX	Enterprise Electronic FAX	A new technology that allows users to electronically receive and route faxes.
EIN	Employer Identification Number	A nine-digit number identifying the account of a taxpayer on the Business Master File (BMF). The format is xx-xxxxxxx.
EOP	Entry Operator	The workstation operators who manually enter information into the system.
FMFIA	Federal Managers' Financial Integrity Act	The Office ensures compliance with the Federal Managers' Financial Integrity Act.
FPC	Form Processing Code	A code to identify forms attached to a tax return.

Acronym	Term	Definition
GPP	General Purpose Programs	Documents or returns processed and sent to the intake systems directly without passing through generalized master file (GMF) also known as GMF mainline processing.
IMF	Individual Master File	A file containing information about taxpayers filing individual income tax returns and related documents.
IRM	Internal Revenue Manual	The primary, official source of “instructions to staff” relating to the administration and operation of the IRS.
IRSN	Internal Revenue Service Number	A number assigned by the IRS and is used in place of a required TIN during processing.
ISRP	Integrated Submission and Remittance Processing System	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.
ITIN	Individual Taxpayer Identification Number	A number assigned to a person with tax consequences who does not have and is not eligible for a Social Security Number (SSN).
KV	Key Verification	A status for ISRP terminals to enable data records to be verified by KV operators.
MCC	Major City Code	Code developed to decrease keystrokes for highly populated cities and/or cities with lengthy names.
MFT	Master File Taxes	A code to identify the specific module to which a transaction is to be posted.
NMI	No Middle Initial	Information for the name line entries.
NMN	No Middle Name	Information for the name line entries.
OE	Original Entry	Menu selection used to transcribe data from paper into computer system.
OMB	Office of Management and Budget	Office of Management and Budget (OMB) oversees the implementation of the President Budget and measures the quality of IRS programs, policies, and procedures to see if they comply with the president policies and coordinates with inter-agency policy initiatives.

Acronym	Term	Definition
PIN	Personal Identification Number	A numeric or alpha-numeric password used in the process of authenticating a user accessing a system.
PRP	Program Requirements Package	The instructions that define how tax returns and tax forms can be processed to the Master File (MF).
PTIN	Preparer Taxpayer Identification Number	A nine-digit number that begins with a "P" and the first digit is "0".
QR	Quality Review	A method to monitor, measure, and improve the quality of work.
RPC	Return Processing Code	An alpha or numeric character used to alert the computer to a special condition or computation.
SA	System Administrator	Serves as a subject matter expert with substantial responsibility for resolving complex and unique problems related to implementation, integration, evaluation, and management of a variety of computer systems, computer related equipment, files management and inventory, networking, operating systems, and systems software and their integration with other systems and networks.
SmartID	Smart Identification - IDENTITY, CREDENTIAL, AND ACCESS MANAGEMENT	Identification designed with smart card technology (computer chip embedded into the card) to verify the card holder's identity.
SOP	Supervisory Operator	Responsible for monitoring work in progress, managing workflow and generating and processing reports in the program functions.
SPC	Special Processing Code	An alpha or numeric character used to alert the computer to a special condition or computation.
SSN	Social Security Number	A nine-digit number identifying the account of a taxpayer on the Individual Master File (IMF). The format is xxx-xx-xxxx.
TIN	Taxpayer Identification Number	Each taxpayer account on the Master File is permanently assigned a nine-digit number for identification of the tax account: EINs for business and SSNs for individual taxpayers.

3.24.37.1.7
(01-01-2025)

Related Resources

- (1) The following table lists the IRM Number, IRM Title, Forms, Job Name/ Program #, Tax Class/Document Code, Transaction Code, MFT, and related PRP (Program Requirements Package) Sections for IRM 3.0, IRM 3.24.0 and IRM 3.37.0. The table shows valid combinations for accessing the programs, program numbers, and entering the Block Header.

IRM 3.24.3, Individual Income Tax Returns

FORMS	JOB NAME/ PROGRAM NUMBER	TAX CLASS/ DOC. CODE	TRANSACTION CODE	MFT	PRP SECT.
1040	43110 43112 43114 43130 43210 43170 (ITIN) 43172 (ITIN) 43810 (SP) 43812 (SP) 43820 (SP)	205, 206, 211, 212, 221, 222			31
1040-SR	43120 43122 43124 43220 43910 (SP) 43912 (SP) 43920 (SP)	205, 206			31
1040X	44400	205, 206, 211, 212, 221, 222			31
8379	44400	211			31
1040SFR	44630	210			33

IRM 3.24.3, Individual Income Tax Returns (AUSPC only)

FORMS	JOB NAME/ PROGRAM NUMBER	TAX CLASS/ DOC. CODE	TRANSACTION CODE	MFT	PRP SECT.
1040 (Foreign)	46110 46115 46170 (ITIN) 46220	211, 212, 221, 222			31
1040 (Foreign Prior Year)	46112 46172 (ITIN)	211, 212, 221, 222			31
1040-NR	46120 46124 (PY) 46129 46140 46142 (PY) 46145	272, 273			31
1040-SS	46127 46128 46227 46228	226 (SS), 227 (SS-PP)			36

IRM 3.24.7, Delinquent Accounts

FORMS	JOB NAME/ PROGRAM NUMBER	TAX CLASS/ DOC. CODE	TRANSACTION CODE	MFT	PRP SECT.
5466B	15507	977			68
5466B	45507	277			68
3177	15502	977	460		68
3177	45502	277	460		68

IRM 3.24.8, Information Returns Processing

FORMS	JOB NAME/ PROGRAM NUMBER	TAX CLASS/ DOC. CODE	TRANSACTION CODE	MFT	PRP SECT.
1096	44340	569		69	69
1097-BTC	44340	550			69
1098	44340	581			69
1098Q	44340	574			69
1098C	44340	578			69
1098E	44340	584			69
1098F	44340	503			69
1098T	44340	583			69
1099A	44340	580			69
1099B	44340	579			69
1099C	44340	585			69
1099CAP	44340	573			69
1099DIV	44340	591			69
1099G	44340	586			69
1099INT	44340	592			69
1099K	44340	510			69
1099LS	44340	516			69
1099LTC	44340	593			69
1099MISC	44340	595			69
1099NEC	44340	571			69
1099OID	44340	596			69

FORMS	JOB NAME/ PROGRAM NUMBER	TAX CLASS/ DOC. CODE	TRANSACTION CODE	MFT	PRP SECT.
1099PATR	44340	597			69
1099Q	44340	531			69
1099QA	44340	51A			66
1099R	44340	598			69
1099S	44340	575			69
1099SA	44340	594			69
1099SB	44340	543			69
3921	44340	525			69
3922	44340	526			69
W-2G	44340	532			69
5498ESA	44140	572			69
5498SA	44340	527			69
5498	44340	528			69
5498QA	44386	52A			66

IRM 3.24.10, Revenue Receipts

FORMS	JOB NAME/ PROGRAM NUMBER	TAX CLASS/ DOC. CODE	TRANSACTION CODE	MFT	PRP SECT.
1040ES/C, 3244	44200	220, 261			60
1041ES	11920	217		05	60
Various Forms (BMF)	15501	117-119, 124, 145, 148, 151, 158, 170, 176, 187			60
Various Forms (BMF)	15501	217-219, 224, 245, 248, 251, 258, 270, 276, 287		05, 06, 15	60
Various Forms (BMF)	15501	317-319, 324, 345, 348, 351, 358, 370, 376, 387			60

FORMS	JOB NAME/ PROGRAM NUMBER	TAX CLASS/ DOC. CODE	TRANSACTION CODE	MFT	PRP SECT.
Various Forms (BMF)	15501	417-419, 424, 445, 448, 451, 458, 470, 476, 487			
Various Forms (BMF)	15501	517-519, 524, 545, 548, 551, 558, 570, 576, 587			
Various Forms (BMF)	15501	717-719, 724, 745, 748, 751, 758, 770, 776, 787			
Various Forms (BMF)	15501	817-819, 824, 845, 848, 851, 858, 870, 876, 887			
PJ710 (BMF)	15501	117			
Various Forms (IMF)	45501	217-219, 224, 245, 248, 251, 258, 270, 276, 287			
Various Forms (IRAF)	45501	017-019, 024, 045, 048, 051, 058, 070, 076, 087		29	
3753 (BMF)	15501	145, 345, 445, 545, 745, 845	840		
3753 (BMF)	15501	245	840	05, 06, 15	
3753 (IMF)	45501	245	840		
3753 (IRAF)	45501	045	840	29	
IMF Revenue Receipts	45501	217			

IRM 3.24.12, Exempt Organization Returns

FORMS	JOB NAME/ PROGRAM NUMBER	TAX CLASS/ DOC. CODE	TRANSACTION CODE	MFT	PRP SECT.
990 (2007 and Prior), CP140/144, CP411-414	13110	490			39
990EZ (2007 and Prior)	13120	409			27
990 (2008 and Later)	13410	493			39
990EZ (2008 and Later)	13420	492			27
990T	13141	393			32
990PF	13131	491			34
1041A	13162	481			38
4720	13161	471			38
5227	13190	483			28
5578	13160	984			35
1120-POL	13170	320			50
8872	16010	462			81
5768	15502	977	460		

IRM 3.24.13, Employment Tax Returns

FORMS	JOB NAME/ PROGRAM NUMBER	TAX CLASS/ DOC. CODE	TRANSACTION CODE	MFT	PRP SECT.
941 2022 1st Qtr Revision	11202	141			42
941 2022 2nd Qtr through 2023 4th Qtr	11204	141			42
941 2021 2nd Qtr Revision	11200				
941 2021 1st Qtr Revision	11213	141			42
941 2020 3rd Qtr Revision	11212	141			42

FORMS	JOB NAME/ PROGRAM NUMBER	TAX CLASS/ DOC. CODE	TRANSACTION CODE	MFT	PRP SECT.
941 2020 2nd Qtr Revision	11211	141			42
<ul style="list-style-type: none"> • 941 2024 and Later Revisions • 2017 through 2020 1st Qtr Revisions • 2013 and Prior Revisions 	11210	141			42
941 2014 through 2016 Revisions	11209	141			42
CT-1 2023 Revision	11304	711			45
CT-1 2022 Revision	11303	711			45
CT-1 2021 Revision	11302	711			45
CT-1 2020 Revisions	11301	711			45
<ul style="list-style-type: none"> • CT-1 2024 and Later Revisions • 2019 and Prior Revisions 	11300	711			45
943 2023 Revision	11604	143			44
943 2022 Revision	11602	143			44
943 2021 Revision	11600	143			44
943 2020 Revisions	11609	143			44

FORMS	JOB NAME/ PROGRAM NUMBER	TAX CLASS/ DOC. CODE	TRANSACTION CODE	MFT	PRP SECT.
<ul style="list-style-type: none"> • 943 2024 and Later Revisions • 2017 through 2019 Revisions • 2013 and Prior Revisions 	11608	143			44
943 2014 through 2016 Revisions	11611	143			44
944 / 944(SP) 2023 r Revision	11652	149			45
944 / 944(SP) 2022 Revision	11651	149			45
944 / 944(SP) 2021 Revision	11650	149			45
944 / 944(SP) 2020 Revision	11662	149			45
<ul style="list-style-type: none"> • 944 / 944(SP) 2024 and Later Revisions • 2017 through 2019 Revisions • 2013 and Prior Revisions 	11661	149			45
944 / 944(SP) 2014 through 2016 Revisions	11660	149			45
945 (2008) 945 (2009)	11250 11260	144, 137			40
941PR/SS 2022 1st Qtr Revision	11203	141			42

FORMS	JOB NAME/ PROGRAM NUMBER	TAX CLASS/ DOC. CODE	TRANSACTION CODE	MFT	PRP SECT.
941PR/SS 2022 2nd Qtr through 2023 4th Qtr	11207	141			42
941PR/SS 2021 2nd Qtr Revision	11201	141			42
941PR/SS 2021 1st Qtr Revisions	11223	141			42
941PR/SS 2020 3rd Qtr Revision	11222	141			42
941PR/SS 2020 2nd Qtr Revision	11221	141			42
941PR/SS <ul style="list-style-type: none"> • 2024 and Later Revisions • 2017 through 2020 1st Qtr Revisions • 2013 and Prior Revisions 	11220	141			42
941PR/SS 2014 through Revisions	11219	141			42
943PR 2023 Revision	11605	143			44
943PR 2022 Revision	11603	143			44
943PR 2021 Revision	11601	143			44
943PR 2020 Revisions	11618	143			44

FORMS	JOB NAME/ PROGRAM NUMBER	TAX CLASS/ DOC. CODE	TRANSACTION CODE	MFT	PRP SECT.
<ul style="list-style-type: none"> • 943PR 2024 and Later Revisions • 2017 through 2019 Revisions • 2013 and Prior Revisions 	11617	143			44
943PR 2014 through 2016 Revisions	11616	143			44

IRM 3.24.14, Fiduciary Income Tax Returns

FORMS	JOB NAME/ PROGRAM NUMBER	TAX CLASS/ DOC. CODE	TRANSACTION CODE	MFT	PRP SECT.
1041	11900	244, 236			47
1041N (OSPC only)	11910	239			

IRM 3.24.15, Partnership Return of Income

FORMS	JOB NAME/ PROGRAM NUMBER	TAX CLASS/ DOC. CODE	TRANSACTION CODE	MFT	PRP SECT.
1065	12200	265, 267			48
1065B (OSPC Only)	12220	268			

IRM 3.24.16, Corporation Income Tax Returns

FORMS	JOB NAME/ PROGRAM NUMBER	TAX CLASS/ DOC. CODE	TRANSACTION CODE	MFT	PRP SECT.
1120	11500	310, 311			50
1120-C	11540	303			54

FORMS	JOB NAME/ PROGRAM NUMBER	TAX CLASS/ DOC. CODE	TRANSACTION CODE	MFT	PRP SECT.
1120-F	11502	366, 367			54
1120-FSC	11506	307			51
1120-H	11501	371			50
1120-L	11503	311			51
1120-ND	11505	308			
1120-PC	11511	313			
1120-REIT	11508	312			
1120-RIC	11509	305			
1120-SF	11507	306			51
1120S	12100	316			

IRM 3.24.21, Credit and Account Transfers

FORMS	JOB NAME/ PROGRAM NUMBER	TAX CLASS/ DOC. CODE	TRANSACTION CODE	MFT	PRP SECT.
3413	38600	251, 252	370		61
3413	38620	251, 252	370	05, 06, 15	
3413	38620	151, 152 351, 352 451, 452 551, 552 751, 752 851, 852	370		
3413	38600	051	370	29	
3552	38601	251	370		
3552	38621	251	370	05, 06, 15	
3552	38621	151, 351 451, 551 751, 851	370		
3552	38601	051	370	29	

IRM 3.24.22, Employee Plan Returns

FORMS	JOB NAME/ PROGRAM NUMBER	TAX CLASS/ DOC. CODE	TRANSACTION CODE	MFT	PRP SECT.
5330	72860	435			18

IRM 3.24.23, Excise Tax Returns

FORMS	JOB NAME/ PROGRAM NUMBER	TAX CLASS/ DOC. CODE	TRANSACTION CODE	MFT	PRP SECT.
720	11800	420	03		46
2290	12300	495	60		52
11C	12701	403			55
730	12702	413			58

IRM 3.24.25, BMF International Miscellaneous Tax Returns (OSPC Only)

FORMS	JOB NAME/ PROGRAM NUMBER	TAX CLASS/ DOC. CODE	TRANSACTION CODE	MFT	PRP SECT.
3520	12310	383		68	87
3520-A	12320	382		42	89
8288	11330	140		17	88
8804	11340	129		08	20

IRM 3.24.26, Miscellaneous Tax Exempt and Government Entities (TE/GE) Tax Returns

FORMS	JOB NAME/ PROGRAM NUMBER	TAX CLASS/ DOC. CODE	TRANSACTION CODE	MFT	PRP SECT.
8038	13200	361			80
8038-CP	13210	388			
8038-B	13211	385			
8038-TC	13212	386			
8038-G	13201	362			
8038-GC	13202	372			
8038-T	13203	374			
8328	13204	375			

IRM 3.24.27, EPMF Return Processing Form 5500-EZ

FORMS	JOB NAME/ PROGRAM NUMBER	TAX CLASS/ DOC. CODE	TRANSACTION CODE	MFT	PRP SECT.
5500-EZ	72840	031			17

IRM 3.24.106, Estate Tax Returns

FORMS	JOB NAME/ PROGRAM NUMBER	TAX CLASS/ DOC. CODE	TRANSACTION CODE	MFT	PRP SECT.
706	12400	506			56
706NA	12402	505			
706GS(D)	12403	559			21
706GS(T)	12404	529			

IRM 3.24.143, Gift Tax Returns

FORMS	JOB NAME/ PROGRAM NUMBER	TAX CLASS/ DOC. CODE	TRANSACTION CODE	MFT	PRP SECT.
709	12410	509			57

IRM 3.24.154, Unemployment Tax Returns

FORMS	JOB NAME/ PROGRAM NUMBER	TAX CLASS/ DOC. CODE	TRANSACTION CODE	MFT	PRP SECT.
940, 940PR, 940 (sp)	11100, 11120	840, 839			41

IRM 3.37.110, Chapter 3 Withholding Returns (OSPC Only)

FORMS	JOB NAME/ PROGRAM NUMBER	TAX CLASS/ DOC. CODE	TRANSACTION CODE	MFT	PRP SECT.
1042	12500	125			26
1042-S	71720	502			
1042-T	71700	501			

IRM 3.24.212, Applications for Extension of Time to File Tax Returns

FORMS	JOB NAME/ PROGRAM NUMBER	TAX CLASS/ DOC. CODE	TRANSACTION CODE	MFT	PRP SECT.
8892	15502	977	460		68
2350	45502	277	460		68
4868 (approved)	44700	217	460		60
7004	11700	204, 304			49
4868	45501	277			68

IRM 3.24.213, Real Estate Mortgage Investments Conduit Income Tax Returns

FORMS	JOB NAME/ PROGRAM NUMBER	TAX CLASS/ DOC. CODE	TRANSACTION CODE	MFT	PRP SECT.
1066	12201	360			53

IRM 3.24.249, Fiscal Year Required Payments/Form 8752

FORMS	JOB NAME/ PROGRAM NUMBER	TAX CLASS/ DOC. CODE	TRANSACTION CODE	MFT	PRP SECT.
8752	19000	223			11

IRM 3.24.133, Residual Remittance Processing System

FORMS	JOB NAME/ PROGRAM NUMBER	TAX CLASS/ DOC. CODE	TRANSACTION CODE	MFT	PRP SECT.
1040ES, 3244, 1040C	44201	220	430	30	70
1040, 1040X	45510, 45500, 45520	270, 276, 217, 219	610, 670/570	30	
1040PR, 1040SS	45510, 45520	270, 276	610	30	
1040PR, 1040SS, 1040NR, 1040NR-EZ	45510	270, 276	610	30	
1042	15510	170, 176	610	12	

FORMS	JOB NAME/ PROGRAM NUMBER	TAX CLASS/ DOC. CODE	TRANSACTION CODE	MFT	PRP SECT.
941, 941PR, 941SS	15510	170, 176	610	01	
943, 943PR, 944,	15510	170, 176	610	11	
945	15510	170, 176	610	16	
1065, 1065-B	15510	270, 276	610	06	
1066	15510	370, 376	610	07	
1120, 1120-C, 1120L, 1120-FSC, 1120S, 1120-POL, 1120F, 1120-H, 1120-ND, 1120-SF, 1120-REIT, 1120-RIC,	15510	370, 376	610	02	
8038-T	15510	370, 376	610	46	
990C	15510	370, 376	610	33	
990T	15510	370, 376	610	34	
11C	15510	470, 476	610	63	
730	15510	470, 476	610	64	
720	15510	470, 476	610	03	
4720	15510	470, 476	610	50	
1041A	15510	470, 476	610	36	
5227	15510	470, 476	610	37	
990	15510	470, 476	610	67	70
990PF	15510	470, 476	610	44	
990EZ	15510	470, 476	610	67	
2290	15510	470, 476	610	60	
706, 706NA	15510	570, 576	610	52	
706GS(D)	15510	570, 576	610	78	
706GS(T)	15510	570, 576	610	77	
709	15510	570, 576	610	51	
CT-1	15510	770, 776	610	09	
940, 940PR	15510	870, 876	610	10	

FORMS	JOB NAME/ PROGRAM NUMBER	TAX CLASS/ DOC. CODE	TRANSACTION CODE	MFT	PRP SECT.
1041, 1041QFT	15510	270, 276	610	05	
Return Payment Vouchers	45520	270, 276	610	30	
Return Payment Vouchers	15520	170, 176	610	01, 04, 08, 11, 12, 14, 16, 17	
Return Payment Vouchers	15520	270, 276	610	06	
Return Payment Vouchers	15520	370, 376	610	02, 07, 33, 34, 46	
Return Payment Vouchers	15520	470, 476	610	03, 36, 37, 44, 50, 60, 63, 64, 67, 74, 76	
Return Payment Vouchers	15520	570, 576	610	51, 52, 77, 78	
Return Payment Vouchers	15520	770, 776	610	09	
Return Payment Vouchers	15520	870, 876	610	10	
Return Payment Vouchers	15520	270, 276	610	05, 15	
1041ES	11921	217, 219	660	05	
4868	44701	217, 219	670	30	
CP 2000	45500	217, 219	640	30	
8210, CP2100, CP 2102	15500	317, 319	640	13	
CP2501, NOT 972	45500	217, 219	640	55	
Various Forms (IMF) (670/570)	45500	217, 219	640, 670, 680, 690, 694	30, 31, 55	70

FORMS	JOB NAME/ PROGRAM NUMBER	TAX CLASS/ DOC. CODE	TRANSACTION CODE	MFT	PRP SECT.
Various Forms (IRAF) (670/570)	45500	017, 019	640, 670	29	
Various Forms (BMF) (670/570)	15500	117, 119	640, 670, 680, 690, 694	01, 04, 08, 11, 12, 14, 16, 17	
Various Forms (BMF) (670/570)	15500	217, 218	640, 670, 680, 690, 694	05, 06, 15	
Various Forms (BMF) (670/570)	15505	317, 319	640, 670, 680, 690, 694	02, 07, 33, 34, 46	
Various Forms (BMF) (670/570)	15500	417, 419	640, 670, 680, 690, 694	03, 36, 37, 40, 44, 50, 58, 60, 62, 63, 64, 67, 74, 76	
Various Forms (BMF) (670/570)	15500	517, 519	640, 670, 680, 690, 694	51, 52, 77, 78	
Various Forms (BMF) (670/570)	15500	717, 719	640, 670, 680, 690, 694	09	
Various Forms (BMF) (670/570)	15500	817, 819	640, 670, 680, 690, 694	10	
Accelerated Payments (IMF)	45503	217, 219	640, 670, 690, 694	30, 31, 55	
Accelerated Payments (IRAF)	45503	017, 019	670	29	
Accelerated Payments (BMF)	15503	117, 119	670	01, 04, 11, 12, 14, 16, 17	
Accelerated Payments (BMF)	15503	217, 218	670	05, 06, 15	
Accelerated Payments (BMF)	15503	317, 319	670	02, 07, 13, 33, 34, 46	

FORMS	JOB NAME/ PROGRAM NUMBER	TAX CLASS/ DOC. CODE	TRANSACTION CODE	MFT	PRP SECT.
Accelerated Payments (BMF)	15503	417, 419	670	03, 36, 37, 40, 44, 50, 58, 60, 62, 63, 64, 67, 74, 76	
Accelerated Payments (BMF)	15503	517, 519	670	51, 52, 77, 78	
Accelerated Payments (BMF)	15503	717, 719	670	09	
Accelerated Payments (BMF)	15503	817, 819	670	10	
Levy Payments, CP-01 (IMF)	45500	217, 219	670, 680, 690, 694	30, 31, 55	
Levy Payments (BMF)	15500	117, 119	670, 680, 690, 694	01, 04, 08, 11, 12, 14, 16, 17	
Levy Payments (BMF)	15500	217, 219	670, 680, 690, 694	05, 06, 15	
Levy Payments (BMF)	15500	317, 319	670, 680, 690, 694	02, 07, 13, 33, 34, 46	
Levy Payments (BMF)	15500	417, 419	670, 680, 690, 694	03, 36, 37, 40, 44, 50, 58, 60, 62, 63, 64, 67, 74, 76	
Levy Payments (BMF)	15500	517, 519	670, 680, 690, 694	51, 52, 71, 78	
Levy Payments (BMF)	15500	717, 719	670, 680, 690, 694	09	70
Levy Payments (BMF)	15500	817, 819	670, 680, 690, 694	10	

Note: For all 155XX and 455XX Programs, Doc Code 45 and Trans Code 720 are valid.

- (2) The following table lists the IRM Number, IRM Title, Forms, Job Name/ Program #, Format Code and related PRP section for Internal Revenue Manuals 3.24.0 (formerly known as the General Purpose Programs (GPP), and formerly numbered 3.29.0). The table shows the valid Job Name/Program # and Format code to access the various programs. **GPP IRM Program Numbers and Block Header Validity Checks:**

IRM 3.24.28, Foreign Account Tax Compliance General Purpose Programs

FORMS	JOB NAME/PROGRAM NUMBER	Format Code	PRP SECT.
Form 8938 (attached to Form 1040, Form 1041, Form 1065, Form 1120 and Form 1120-S)	43300	201	37
Form 8938 (attached to Form 1040-NR)	43310	202	37
Form 8966	36500	217	23

IRM 3.24.29, SCRS Error Resolution

FORMS	JOB NAME/PROGRAM NUMBER	Format Code	PRP SECT.
IRP (Errors)	44900	206	77
BMF Errors	15900	207	
IMF Errors	45900	210	
IRAF/EPMF Errors	72820	211	
IMF Rej.	45901	204	
BMF Rej	15901	203	
IRAF/EPMF Rej.	72822	205	

IRM 3.24.30, Data Controls

FORMS	JOB NAME/PROGRAM NUMBER	Format Code	PRP SECT.
4028	38300	216	79
4028A	38300	310	
2345	38300	311	
813	38300	312	

IRM 3.24.40, Application for Taxpayer Identification Number for Pending U.S. Adoptions (AUSPC Only)

FORMS	JOB NAME/PROGRAM NUMBER	Format Code	PRP SECT.
W-7A	33060	008	100

IRM 3.24.50, Campus Performance Evaluation Reporting System

FORMS	JOB NAME/PROGRAM NUMBER	Format Code	PRP SECT.
3081	59600	073	82
Salary Update	59602	055	83
Emp. Master Adj	59602	056	
OFP Update	59602	057	
Emp. Time Err	59602	058	
QR Error Listing	59602	059	
Cum File Adj	59602	060	

IRM 3.24.162, BOB Transcription Instructions

FORMS	JOB NAME/PROGRAM NUMBER	Format Code	PRP SECT.
BMF BOBs	15910	213	78
IMF BOBs	45910	214	
IRAF/EPMF BOBs	72821	215	
IRP BOBs	44910	212	

IRM 3.24.180, Allocated Tips

FORMS	JOB NAME/PROGRAM NUMBER	Format Code	PRP SECT.
8027	80310	170	93
8027	80319	175	

IRM 3.24.183, Planning and Control Data

FORMS	JOB NAME/PROGRAM NUMBER	Format Code	PRP SECT.
8350	59701	221	92
Block Deletes Processed List	59705	176	

IRM 3.24.226, Declaration for Electronic Filing

FORMS	JOB NAME/PROGRAM NUMBER	Format Code	PRP SECT.
8453-FE	12933	264	90
8453-FE Multiples	12930	265	90
8453	42900	140	90

3.24.37.1.8
(01-01-2014)
Data Entry Phases

- (1) Data entry is accomplished using Original Entry and Key Verification. A brief description of each follows:
- (2) **Original Entry (OE)** consists of:
 - a. Entering data from input documents into the ISRP System.
 - b. Checking program number and tax class/document code/transaction/MFT code year combinations to assure that the type of block is valid.
 - c. Sequence checking all Document Serial Numbers and Section Numbers within documents.
 - d. Assuring that the Section Number entered is valid for the document being entered.
 - e. Determining if all systematically required sections for a given document have been entered.
 - f. Zero balancing the interrelated money amounts. Specific sections are subjected to a zero-balance routine, in which the combination of all positive and negative amounts should equal zero, within given tolerances.
 - g. Checking entries between two lines or between a line and a section for missing data.
 - h. Determining if the information entered for a field is valid (e.g., alpha, numeric); if a field must contain data; if the field must be filled (e.g., Social Security Number (SSN), Employer Identification Number (EIN)); or if there are too many characters in a field (i.e., overflow).
- (3) **Key Verification (KV)** is, in effect, a duplication of the Original Entry input with the following exceptions:
 - a. The KV EOP (Entry Operator) is prompted by the system, for the document and section or part of a section to verify. This procedure allows those sections and parts of a section that do not require verification to bypass this phase.
 - b. The KV EOP is alerted when a difference between the KV entry and the OE entry is encountered. This allows the KV EOP to make corrections as necessary.
- (4) **Block Edit (BE)** is used for correction of entered data and for Quality Review. Block Edit allows access to blocks which are partially entered, entered but not key verified, and which have been key verified. Quality Review can only access completed blocks.

3.24.37.2
(01-01-2019)
ISRP Login and Security

- (1) This section provides instructions for login and security.

3.24.37.2.1
(01-01-2022)
Logging On to the System

- (1) Logging on to the ISRP system requires activation through the BEARS process. This will assign a username to the employee. The username identifies the type of user as an Entry Operator (EOP), Quality Review Operator (QR), Supervisory Operator (SOP), or System Administrator (SA).
- (2) To log onto the IRS computer system:
 1. Press <Ctrl>+<Alt>+<Delete>.
 2. Press <Enter> when Security box appears. A screen with Other user, Connect a smart card, Sign-in options, and graphics showing a key card and a key appear.
 3. Insert the SmartID card to the smart card reader.

4. After a short delay, the Connect a smart card information is replaced with your name, an e-mail address with your SEID, smart card sign-in, and the cursor in the PIN box.
5. Enter your SmartID PIN. To protect your PIN, the system displays a dot for each character typed.

Note: Make sure the Number Lock is on if using the 10-key pad.

6. Press <Enter>. The result is that the Windows 10 desktop appears.

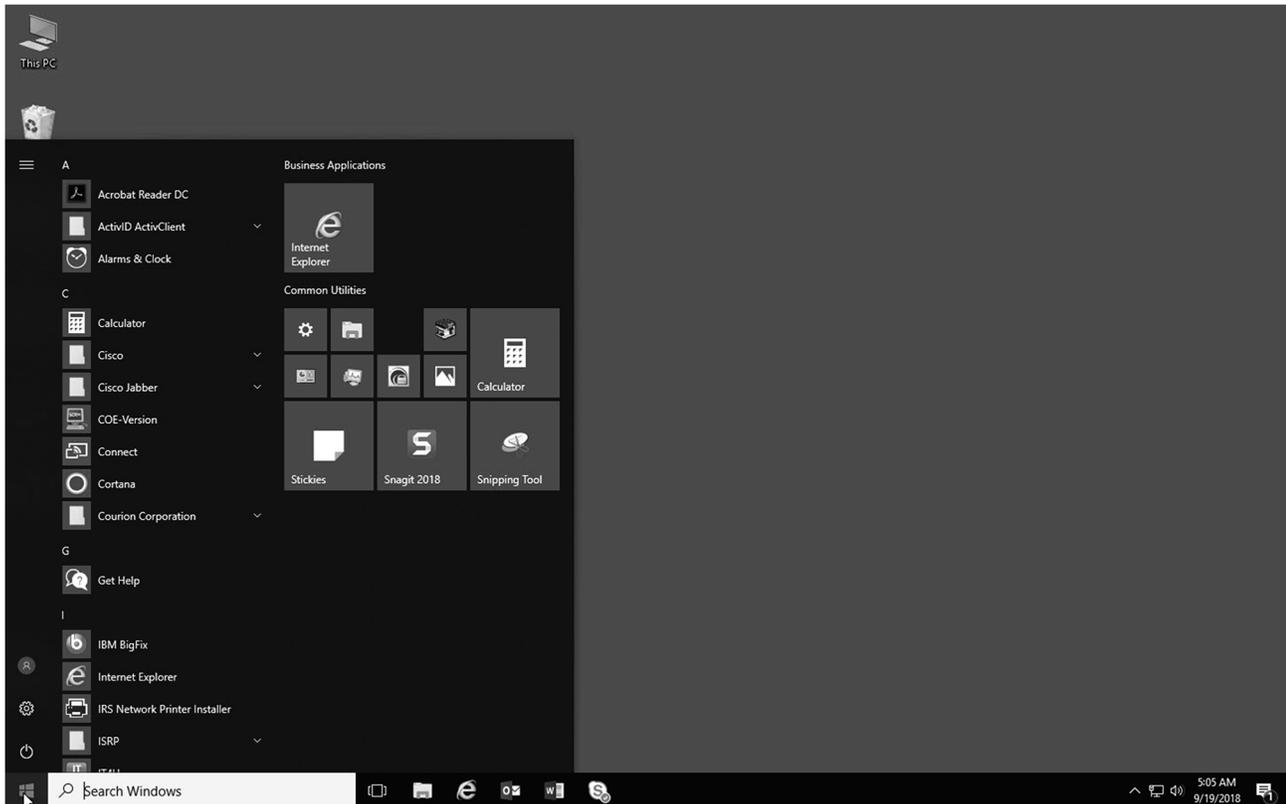


Figure 3.24.37-1 Logon Information

- (3) Follow the following instructions for accessing Data Entry Operations window:
 1. Select the Windows icon in the lower left corner. This can be done by pressing the Windows key on the keyboard or using the mouse to select the icon.
 2. Scroll down to the letter I of the list of available applications.
 3. Select the ISRP folder. The folder expands to show the options of Data Entry Operations, ISRP System Information, SuperSOP, and Supervisor Functions.
 4. Select the appropriate option. For data entry, select Data Entry Operations.
 5. The sp_eop application dialog box appears.
 6. Press <Enter>. The result is that the Data Entry Operations window appears.

3.24.37.2.2
(01-01-2019)
Logging Off the System

- (1) To log off when entering or verifying document data:
 1. Press <F9> to exit the data entry application. A confirmation message will appear: **“EXIT SECTION? DATA WILL BE LOST!”**.
 2. Enter **Y**.
 3. Press <F9> again. A confirmation message will appear: **“CONFIRM APPLICATION EXIT?”**
 4. Enter **Y**. Result: Data Entry Operations window will appear.
- (2) To log off from the Data Entry Operations window:
 1. Press <Ctrl>+<Alt>+<Delete>.
 2. At the option screen, select Sign Out.
 3. Remove your SmartID card.

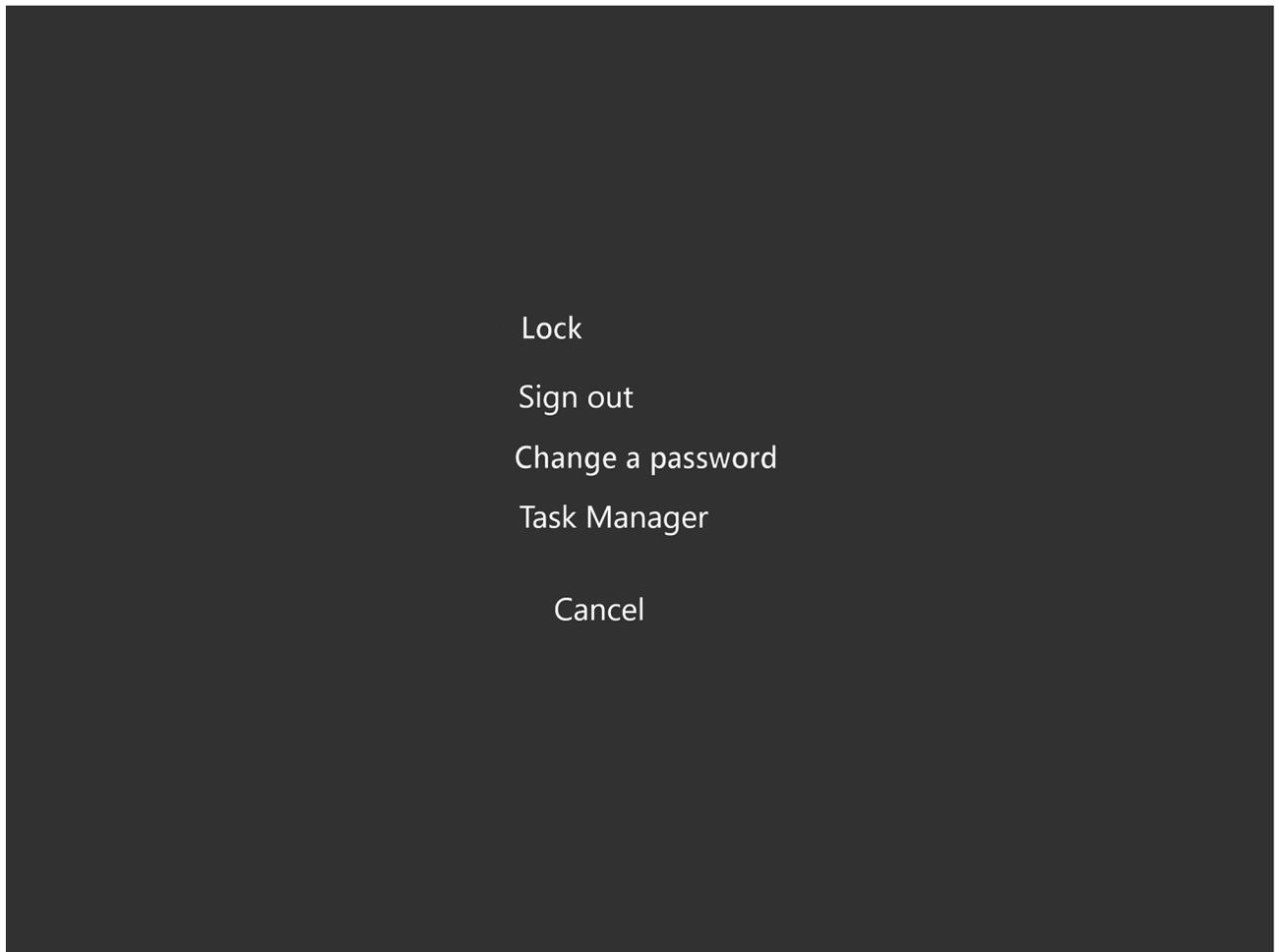


Figure 3.24.37-2 Security Dialog

3.24.37.2.3
(01-01-2014)
Data Entry Operations Window

- (1) With a successful log in to ISRP with an EOP number, the Data Entry Operations window appears.

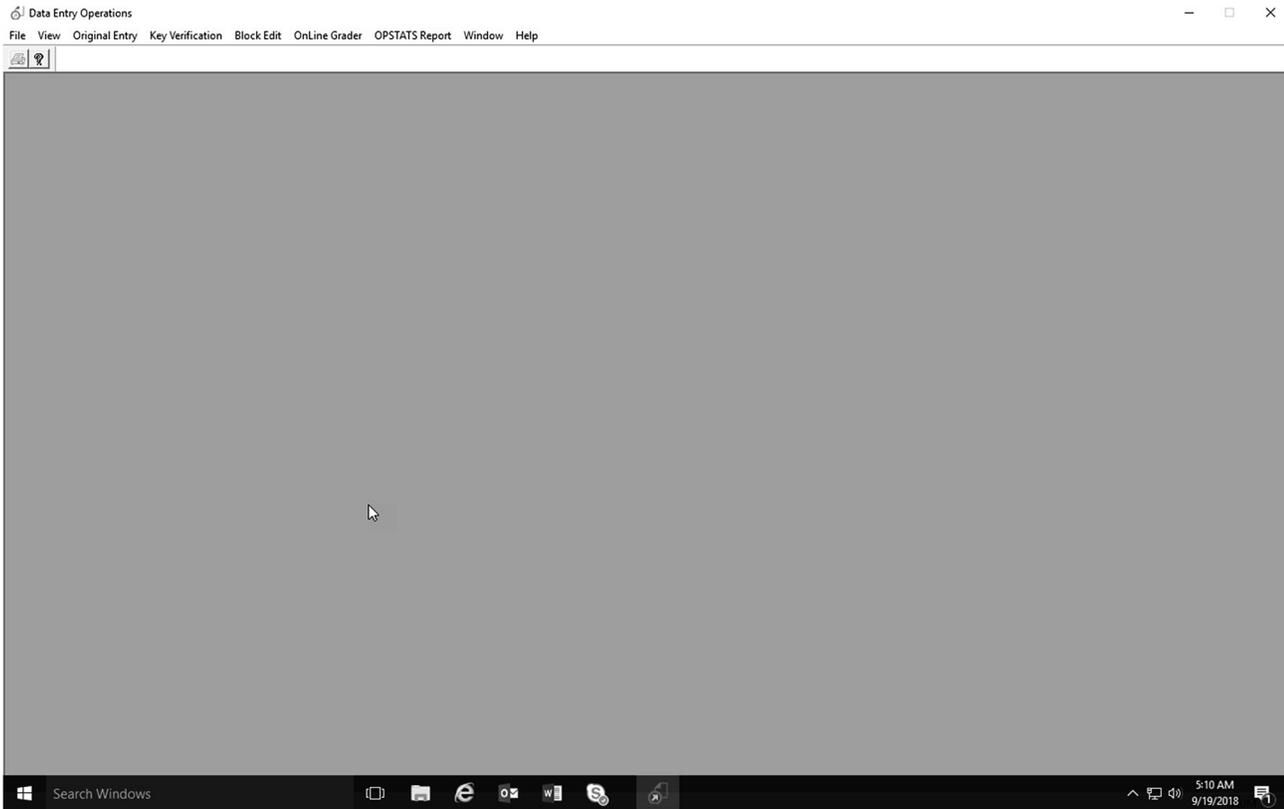


Figure 3.24.37-3 Data Entry Operations Window

- (2) The Data Entry Operations window consists of the following components:
- Title Bar
 - Menu Bar
 - Status Bar
- (3) The Title Bar contains the name of the application. The Menu Bar is located under the Title Bar and provides menu choices for access to Data Entry Operations. The Status Bar appears at the bottom of the window.

3.24.37.2.4 (01-01-2014)

Menu Bar Contents

- (1) The Menu Bar is used to open pull-down menus containing options that allow the EOP to access Data Entry options.
- (2) There are two ways to access the Menu Bar:
- Press <Alt> or <F10> then the underlined letter of the menu option.
 - Press <Alt> or <F10> then arrow to the selected function. Press <Enter>.

3.24.37.2.5 (11-18-2020)

Entry Operator (EOP) Dialog Box — Access Block

- (1) After 'New' or 'Resume' is selected from the Original Entry (OE) or KV (Key Verification) Menu Bar, an EOP (Entry Operator) Dialog box appears.

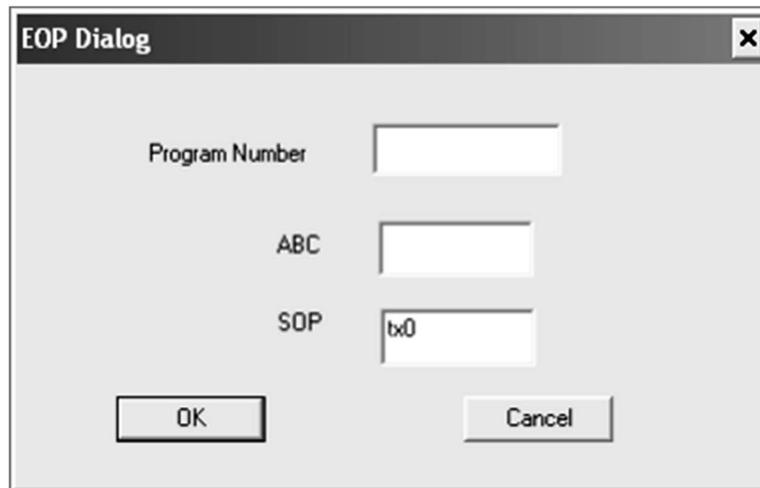


Figure 3.24.37-4 EOP Dialog Box

- (2) Follow the instructions for accessing a block:

If...	Then...
Original Entry of a new block	<ol style="list-style-type: none"> 1. Enter Program Number. Press <Tab>. 2. Enter ABC. Press <Tab>. 3. Enter SOP if different from the assigned SOP. 4. Select OK or press <Enter> 5. Sight verify the ABC and Program Number. If incorrect, press <F9> and begin again.
Key Verification	<ol style="list-style-type: none"> 1. Enter ABC. Press <Tab>. 2. Enter SOP. Press <Tab>. 3. Select OK or press <Enter>.

3.24.37.2.6
(01-01-2014)
Locked Block

- (1) If a locked block message appears, contact the Supervisor immediately. The Supervisor must release the block at the workstation before you can resume.

3.24.37.3
(11-18-2020)
Integrated Submission and Remittance Processing System (ISRP) Workstation and Menus

- (1) This section provides instructions about workstations and menus.

3.24.37.3.1
(01-01-2014)
Menu Selection

- (1) Most Window applications use Menu Bars. Selecting a menu option opens a pull-down menu. The user can select the appropriate menu option to perform the desired function. For example, **New** and **Resume** are pull down options on the "Original Entry" Menu Bar.

3.24.37.3.2
(01-01-2014)
ISRP Keyboard

- (1) This section provides instructions for ISRP keyboard.

3.24.37.3.2.1
(01-01-2014)
Types of Keys

- (1) The ISRP keyboard contains three types of keys:
- Function keys are on the top of the keyboard and are numbered <F1> to <F12>.
 - Typewriter keys with embedded keypad are located under the function keys.
 - Numeric keypad on the right side of the keyboard.

3.24.37.3.2.2
(01-01-2014)
Embedded Keypad

- (1) The embedded keypad for entering numbers is activated in two ways:
- Automatically activated for numeric fields.
 - Press <Shift> and hold to activate for alphanumeric fields.

3.24.37.3.2.3
(01-01-2014)
Numeric Keypad

- (1) The numeric keypad is automatically active for OE, KV, and Block Edit (BE). To activate the numeric keypad when in the EOP Dialog box, press <Num Lock>.

3.24.37.3.2.4
(01-01-2015)
Special Key Characteristics

- (1) In addition to the standard keyboard characters, the ISRP keyboard contains the following special key characteristics:

KEY	SPECIAL CHARACTERISTICS
<Enter>	Moves to next field.
<Home>	Moves the cursor to the first position of the Section Number field.
<F6> or Asterisk in top row of keypad	Moves to next MUST ENTER field in the current section, next section, or next document. Moves to Section 01 of Document 00 if in last required field of Block Header. In Verify, moves to the next must verify field.
<+> to right of keypad	Enters double zero "00" in a money amount field.
<-> to right of keypad	Enters a "-" (negative) and moves cursor to next field.
</> in top row of keypad	Inserts the letter "P" in the PTIN field only.
<7> in row of numeric keys	Inserts the character "&" without using Shift for NAME1 and AIL entries.
<Backspace>	Moves cursor to previous character and erases character.
<Alt>+<F12> or <Alt>+<H>	Displays Help function. This function is currently not available.
<6> in row of numeric keys (not keypad)	Inserts a caret (<) in some name fields. Otherwise, press <Shift> and <6> to enter a caret.
<F11>	<ul style="list-style-type: none"> a. Inserts PO Box in the address field only. b. Copies the same name control entered at the Primary Name Control (NC) prompt into specific other 1040 name control fields within a document. The cursor will automatically advance.
<F12>	Inserts question marks for illegible, multiple, or field overflow in money amount fields.
↑ Up Arrow	Moves cursor to previous field in Append Mode and to previous section in Command Mode.
↓ Down Arrow	Moves cursor to next field and clears current field in Append Mode. Moves cursor to next section in Command Mode.

KEY	SPECIAL CHARACTERISTICS
→ Right Arrow	Within a field, moves to the next character. If at the end of the field, moves to the first position of the next field.
← Left Arrow	Within a field, moves to the immediately preceding character. If at the beginning of the field, moves to the last position of the immediately preceding field.
<Page Up>	Moves to the previous section for all sections except the Block Header. If the operator has entered any characters in the section, it will prompt the operator for an edit cancellation confirmation. Once the cancellation is confirmed, the previous section is displayed.
<Page Down>	Moves to the next section. If the operator has entered any characters in the section, it will prompt the operator for an edit cancellation confirmation. Once the cancellation is confirmed, the next section is displayed.

3.24.37.3.3
(01-03-2022)
Data Entry Screen

- (1) Data Entry Screens contain four components. They are the Data Entry Area, Display Area, Status Line, and Function Key Menu.
- (2) The **Data Entry Area** contains the fields in which the data is entered by the operator. Color is used to distinguish certain field characteristics:

Type	Color
MUST ENTER	Green
Accepts Negative	Pink
MUST ENTER & Accepts Negative	Yellow
Requires no entry	Gray. (An example is the Remittance field on a non-remit return)

- (3) The **Display Area** displays error messages, pop-up boxes, or informational messages. EOPs receive options to clear this area and continue processing.
- (4) The **Status Line** displays the EOP's current operation and location in the block. It contains the following fields:
 - Status: the operation being performed (OE, KV, BE)
 - Type: the program number
 - ABC: the Alphanumeric Block Control number for the current block

- DSN: the current Document Serial Number (blank if Block Header)
 - Section #: the current Section Number, or **Blk Hdr** if Block Header
- (5) The **Function Key Menu** shows the keys available to navigate and manipulate displays.
- (6) The **Data Entry Area, Display Area, Status Line,** and **Function Key Menu** areas are shown below:

The screenshot shows a data entry screen titled 'VBDEA .Net'. At the top, it displays 'SECT: 01'. The main form area contains the following fields:

- SER# [] TYPE OF ENTITY [] CD [] NC [] SSN [- -] SSSN [- -]
- NAME1 [] ALL []
- ADD [] C/S [] ZIP []
- TAXPR [] FSC [] 2NDNC [] PECF [] VIRTCD []
- SPC [] CCC [] DATE [] EXEMP [] E/O []
- DSI [] AGE/BL BX [] SP AGE/BL BX [] HEALTH CKBX []
- NC1 [] SSN1 [- -] DEP (4) 1 [] NC2 [] SSN2 [- -] DEP (4) 2 [] NC3 []
- SSN3 [- -] DEP (4) 3 [] NC4 [] SSN4 [- -] DEP (4) 4 []
- RPC [] ACT C [] AUD C []

At the bottom of the screen, there is a status line and a function key menu:

Status		Type	ABC	DSN	Section #
OLG		88888	AAA		01
<F1> PREVIOUS FIELD	<F2> CLEAR & NEXT FLD	<F3> CLEAR & PREV FLD	<F6> NEXT M/E	<F8> PREV SEC DISPLAY	<F9> COMMAND MODE
					<F10> CLEAR FIELD

Figure 3.24.37-5 Data Entry Screen

3.24.37.3.4
(06-26-2018)
Function Keys and Modes

- (1) At the bottom of the display is a menu of the function keys available during data entry. The function keys are used to navigate and manipulate the displays. Available function keys vary depending on the processing mode. The mode is the current processing state for an input display. The three processing modes are:
- Append/Edit
 - Command
 - Verify
- (2) **Append/Edit Mode** allows the EOP to add documents and sections to a block. Append Mode is the default mode for OE. The following function keys are available:
- <Enter>. Moves the cursor to the next field. If the cursor is on a MUST ENTER field that has not been entered, an error message appears.
 - <F1>. Moves the cursor to the previous field without erasing characters that have been entered.
 - <F2>. Clears the current field and moves the cursor to the next field.

- <F3>. Clears the current field and moves the cursor to the previous field.
 - <F5>. Duplicates a field for all sections except Block Header and first document. When the current field is the Document Locator Number (DLN) field, the cursor remains in the field after duplicating. With all other fields, it will duplicate the field, and move to the next field.
 - <F6>. Moves the cursor to the next MUST ENTER field. The next MUST ENTER field can either be in the same section or the prompt for the next section.
 - <F7>. Clears the error message, and overrides the field, if allowed in the field definition.
 - <F8>. Displays the previously entered section. To finish viewing the previous section and return to the current section again, the EOP enters **Y** in the “**DONE VIEWING PREVIOUS SECTION**” confirmation.
 - <F9>. Clears error messages. Accesses Command Mode. Exits the section if in a document. Exits the block if in the Block Header.
 - <F10>. Clears the field, cursor remains in the field.
 - <F11>. (a) Enters PO BOX in an address field only.
(b) Copies the same name control entered at the Primary Name Control (NC) prompt into specific other 1040 name control fields within a document. The cursor will automatically advance.
 - <F12>. (a) For Block Header only, clears all fields except the ABC field.
(b) For other sections, fills a money amount field with question marks (???), which represents field overflow, multiple amounts, or illegible characters. Moves cursor to the next field.
 - <Alt>+<F12> or <Alt>+<H>. Displays field-level help in a pop up box that remains displayed until the EOP clears it by pressing <Enter>. **This function is currently not available.**
 - <Page Up>. Moves to the previous section for all sections except the Block Header. If the operator has entered any characters in the section, it will prompt the operator for an “**EXIT SECTION? DATA WILL BE LOST!**” Confirmation. Once the cancellation is confirmed, the previous section is displayed.
 - <Page Down>. Moves to the next section. If the operator has entered any characters in the section, it will prompt the operator for an “**EXIT SECTION? DATA WILL BE LOST!**” Confirmation. Once the cancellation is confirmed, the next section is displayed, or the message “**SECTION DOES NOT EXIST**” is displayed.
 - <Home>. Moves the cursor to the section field.
 - <Delete>. Deletes characters after the cursor position.
- (3) **Command Mode** allows the EOP to move within the block and insert, delete, or edit sections and documents. The function keys and commands that are available in Command Mode are:
- <F1>. Moves the cursor to the previous section in all sections except the Block Header.
 - <F2>. Moves the cursor to the next section.
 - <F3>. Allows editing.
 - <F4>. Returns to Append Mode at end of block.
 - <F5>. Initiates a search to find a document and section within the block.
 - <F7>. Deletes a section or document within a block except for the Block Header. If in Section 01, it will delete the document.
 - <F8>. Inserts a section.
 - <F9>. Exits the application.

- <F11>. For all sections except the Block Header and first document, moves to the same section in the previous document.
 - <F12>. Moves to the same section in the next document except when the current document is the last document in the block.
 - <Alt>+<F8>. Inserts a document.
 - <Page Up>. Moves to the previous section for all sections except the Block Header. If the operator has entered any characters in the section, it will prompt the operator for an **“EXIT SECTION? DATA WILL BE LOST!”** Confirmation. Once the cancellation is confirmed, the previous section is displayed.
 - <Page Down>. Moves to the next section. If the operator has entered any characters in the section, it will prompt the operator for an **“EXIT SECTION? DATA WILL BE LOST!”** Confirmation. Once the cancellation is confirmed, the next section is displayed, or the message **“SECTION DOES NOT EXIST”** is displayed.
 - <Delete>. Deletes section except for Block Header.
- (4) **Verify Mode** is used in Key Verification, and allows the KV EOP to verify OE data by reentering it a second time on a field-by-field basis. The function keys available in Verify Mode are:
- <Enter>. Moves the cursor to the next field to be verified.
 - <F1>. Moves the cursor to the previous field.
 - <F2>. Moves the cursor to the next field. If the KV EOP has entered characters in the field, <F2> will erase characters that have been entered.
 - <F3>. Moves the cursor to the previous field. If the KV EOP has entered characters in the field, <F3> will erase characters that have been entered.
 - <F4>. Returns to Verify Mode.
 - <F5>. Duplicates a field for all sections except Block Header and first document. When the current field is the DLN field, the cursor remains in the field after duplicating. With all other fields, it will duplicate the field, and move to the next field.
 - <F6>. Moves the cursor to the next Must Verify field. The next Must Verify field can either be in the same section or in the next section. The cursor will skip any previously Kved fields.
 - <F8>. Shows the KV EOP the value previously entered in OE for a field. To continue verifying the field, the KV EOP enters **Y** in the **“DONE VIEWING OE VALUE?”** Confirmation box.
 - <F9>. Accesses Command Mode and clears error messages.
 - <F10>. Clears the field, cursor remains in field.
 - <F11>. (a) Enters PO BOX into an address field.
(b) Copies the same name control entered at the Primary Name Control (NC) prompt into specific other 1040 name control fields within a document. The cursor will automatically advance.
 - <F12>. (a) For Block Header only, clears all fields except the ABC field.
(b) For all other sections, fills a left zero fill field with question marks (???) , which represents field overflow, multiple amounts, or illegible characters. Moves cursor to the next field.
 - <Alt>+<F2>. Displays the previous section. To continue verifying the current section, KV EOP enters **Y** in the **“DONE VIEWING PREVIOUS SECTION?”** Confirmation box.

- <Alt>+<F8>. Shows the KV EOP the value previously entered in OE for a section. To continue verifying the section, the KV EOP enters **Y** in the “**DONE VIEWING OE VALUES?**” Confirmation box.
- <Alt>+<F12> or <Alt>+<H>. Provides field-level help. **This function is currently not available.**
- <Page Up>. Moves to the previous section for all sections except the Block Header. If the KV EOP has entered any characters in the section, it will prompt the KV EOP for a “**CANCEL VERIFY? DATA WILL BE LOST!**” Confirmation. Once the cancellation is confirmed, the current section is displayed.
- <Page Down>. Moves to the next section. If the KV EOP has entered any characters in the section, it will prompt the operator for a “**CANCEL VERIFY? DATA WILL BE LOST!**” Confirmation. Once the cancellation is confirmed, the next section is displayed.
- <Home>. Moves the cursor to the section field.
- <Delete>. Deletes section except for Block Header.

Note: If a function key is used to copy data, it is the responsibility of the EOP to ensure that the copied information is correct.

3.24.37.4
(01-01-2014)
Original Entry (OE) of Documents

- (1) This section provides instructions for Original Entry (OE) of documents.

3.24.37.4.1
(01-01-2014)
OE Function

- (1) EOPs transcribe data from blocks of documents into the ISRP system for computer processing.
- (2) The EOP must visually check the DLN of Form 813, Form 1332, or Form 3893 with the DLN on the first document of the block before entering the Block Header. If it does not match, the EOP should refer the block to the Supervisor.
- (3) The EOP must, as entries are made, visually check the Serial Number of each DLN for illegibility or multiple “**live**” DLNs. (A “**live**” DLN is one that is not lined through or marked void.) In these situations, refer the document to the Supervisor.
- (4) EOPs will enter each block of documents in appropriate formats as outlined in the ISRP Transcription Operation Sheets in other chapters of the IRMs (e.g., IRM 3.24.0).

3.24.37.4.2
(01-01-2014)
Cursor Positioning for Data Entry

- (1) The location of the cursor on the display determines in what position the next character will appear. When <Enter> is pressed, the cursor will move to the next field of entry. When <F6> is pressed, the cursor will move to the next **MUST ENTER** field or next section.

3.24.37.4.3
(01-01-2014)
Block Header

- (1) After the EOP enters the program number, ABC, and SOP in the EOP Dialog box, see IRM 3.24.37.2.5, the Block Header display appears. The system generates the entered ABC in the appropriate field. All other fields may be entered by the EOP.

- (2) If there is a mismatch on the Tax Class/Document Code/Transaction Code/MFT Code/prior year, or Program Code, verify that a valid combination has been entered. Verification of these fields can be done by checking the table in IRM 3.24.37.1.7. If the data is valid and the EOP still gets the error message, notify the supervisor.
- (3) The EOP can exit the Block Header display by pressing <F9> and responding **Y** to the confirmation message “**Cancel Block and Exit Application? All Data will be Lost!**”.
- (4) The Block Header display contains the following fields:
- **ABC** — The Alphanumeric Block Control number is the three-character code assigned to a block to track it during processing. This field cannot be entered or changed. It is generated by the system.
 - **DLN** — The Document Locator Number is the twelve-digit number that uniquely identifies a block. The EOP enters the first eleven digits. The twelfth (12th) digit is the current processing year digit generated by the system but can be manually updated by the EOP.

Note: If the generated year digit and the year digit in box 12 on Form 3893 do not agree, press <F1> or <Backspace> to overlay the year digit to match the year digit in box 12.
 - **BATCH** — The Batch Number identifies the cart on which the block is located.
 - **COUNT** — The Count is the number of documents in the block.
 - **CR** — The Credit amount is the sum of the credit amount fields for the entire block.
 - **DB** — The Debit amount is the sum of the debit amount fields for the entire block.
 - **TRCODE** — The Transaction Code is a three-digit code used to identify activity on a taxpayer’s account.
 - **TRDATE** — The Transaction Date is an eight-digit number in MMDDCCYY format that corresponds to the date the document remittance is received by the IRS.
 - **MFT** — The Master File Tax Code is a two-digit number which identifies the specific type of account to which a transaction is to be posted.
 - **SECAMT** — Secondary Amount is the sum of the secondary amount fields for the entire block. This field is filled with zeros if left blank by the EOP.
 - **SOURCE** — This represents the Source Code of the documents in the block. The Source Code can be “4”, “R”, or “N”. This field is filled with zeros if left blank by the EOP.
 - **YEAR** — The Year is the last digit of the year for which the documents are to be applied.
 - **PRIOR YEAR** — Prior Year indicates that the documents are for a year prior to the current processing year. This field is filled with zeros if left blank by the EOP.
 - **RPS** — The RPS Indicator identifies that remittances are associated with the block of documents.

Note: Form 1332, Block and Selection Record, or Form 813, Document Register, with “**RPS**” or “**RRPS**” annotated on the form will indicate that they are from RRPS. An RPS indicator of “**S**” for IMF should be entered.

- (5) All re-entry documents are grouped by Re-entry Source Code and then grouped together with any other documents from the same block that are batched during the same daily batching cycle.
- (6) It is important to process each day's receipts of re-entry documents timely so that ISRP will allow entry of the next day's receipts.
- (7) Block Header Display

ABC	UDA	DLN	<input type="text"/>	<input type="text"/>	<input type="text"/>	BATCH	<input type="text"/>	COUNT	<input type="text"/>
CR	<input type="text"/>	DB	<input type="text"/>						
TRCODE	<input type="text"/>	TRDATE	<input type="text"/>	MFT	<input type="text"/>				
SECAMT	<input type="text"/>	SOURCE	<input type="text"/>	YEAR	<input type="text"/>	PRIOR YEAR	<input type="text"/>		
RPS	<input type="text"/>								

Status		Type		ABC		DSN		Section #	
OLG		88888		UDA				BLK HDR	
<F1>	<F2>	<F3>	<F6>	<F9>	<F10>	<F12>			
PREVIOUS	CLEAR &	CLEAR &	NEXT	EXIT	CLEAR	CLEAR			
FIELD	NEXT FLD	PREV FLD	M/E		FIELD	BLK HDR			

Figure 3.24.37-6 Block Header Display

3.24.37.4.4
(01-01-2014)
Document Entry

- (1) After the Block Header information has been entered, the first section of the first document in the block will appear. The EOP should follow the procedures and prompts for the type of document being entered.
 - a. Section 01 of the first document must be completed before logging off the system or pressing <F9>.
 - b. Once Section 01 of the first document has been entered, the block can be resumed later.
 - c. If Section 01 of the first document is not entered and the EOP logs off or presses <F9> and answers the confirmation message, the ABC and Block Header data are purged.
- (2) When the last field of the last section of a document has been entered or "D" has been entered, Section 01 will appear for the next document.

- (3) If a document is complete before the final section has been reached, enter “D” to end the document.
- (4) Continue entering the block until the last document has been entered. If the block does not contain 100 documents, an “EB” (End of Block) must be entered. **Example:** the display will show “SECT 01” after the previous document has been completed. Enter “EB” over the “01” to end the block.
- (5) After the “EB” has been entered, any corrective action (e.g., inserting, deleting) should be done prior to verifying the Block Header.
 - a. Documents can be added by the OE EOP using Block Edit after “EB”.
 - b. If a block has been erroneously ended, access Block Edit. Press <Alt>+<F10>. A message will appear asking “CONFIRM THE DELETE OF THE END OF THE BLOCK?” If “Y”, this will delete the erroneous end of block. If this action does not delete the erroneous end of block, contact the Supervisor for instructions.
- (6) After the “EB” has been entered, the system may display the EOP Dialog box for the next “ABC” to be entered. If the EOP wishes to continue with Original Entry using the same program number, enter the ABC for the next block. If a different program number is needed, close the current EOP Dialog box and re-access Original Entry (OE).

3.24.37.4.5
(01-01-2014)
**Sequential Document
Entry**

- (1) After the Block Header is accepted, enter each document in the block using the appropriate operation sheets for the entry of the elements, fields, and sections.

Note: The ISRP System allows individual centers to determine whether they want the Serial Number to be manually entered, or to be automatically generated. If the center has chosen manual entry, the EOP must enter the Serial Number (00–99) and after entry, the cursor will go directly to the next field. If the center has chosen automatic generation, the Serial Number will be automatically generated by the system and the cursor will go to the next field. The EOP may change the Serial Number by pressing <F1> to back up and overlaying the Serial Number.

- a. After each field has been entered (except the TIN and Name Control/ Check Digit fields) press <Enter> to move to the next field.
 - b. If no data is present for an element, press <Enter> unless another action is specified.
 - c. Care must be taken in scanning the document to determine if there is additional data to be entered for a section.
 - d. If there is no additional data to be entered for the section, but there is additional data to be entered for the document, press <F6> and continue with the next section. Enter the Section Number to move to the next section.
 - e. If there is no additional data for the document, enter “D” and continue to the next document.
- (2) Enter each document in ascending Serial Number sequence (00, then 01, etc.). If a “Re-input” block, the system will accept non-consecutive Serial Numbers. For these blocks, a “4”, “R”, or “N” will have been entered in the Source Code element of the Block Header.

- (3) In a normal block, if the Document Serial Number is not one number greater than the previous document, the system will display the error message "NON SEQUENTIAL SERIAL NUMBER".
 - a. Check the Document Serial Number and, as necessary, rearrange any documents found out of sequence in the block.
 - b. If an incorrect Serial Number was entered, correct the Serial Number and continue.

3.24.37.4.6
(01-01-2014)
MUST ENTER Fields

- (1) Some programs contain fields that require entry of data. These fields are referred to as MUST ENTER fields. If <Enter> is pressed prior to entering data in a MUST ENTER field, the system will stop on the field and generate the message "**MUST ENTER FIELD**".
 - a. The MUST ENTER fields are denoted by stars (★) under <Enter> shown in "**Fld. Term.**" column in the Transcription Operation Sheets.
 - b. The MUST ENTER fields are denoted by green or yellow color on the ISRP display.
 - c. To correct this error message, if there is no data present for the MUST ENTER field, key a zero (0) and press <Enter>, unless otherwise instructed.

3.24.37.4.7
(01-01-2014)
Mixed Entity/Data

- (1) During OE, if data is mixed - entity from one document, data from the next - notify the SOP at once. Do not end the block. There are three methods of corrective action which will be determined by the SOP. These three are:
 - If the entire block is going to be verified (i.e., not just the Block Header), prepare a note for the verifier stating which documents are involved. Attach the note to the face of the control document.
 - If the block is **not** going to be fully verified, use Block Edit to find and correct the documents involved. This must be done prior to verifying the Block Header.
 - Reject the block.

3.24.37.5
(01-01-2014)
Key Verification (KV) of Documents

- (1) This section provides instructions for Key Verification (KV) of documents.

3.24.37.5.1
(01-01-2014)
KV General

- (1) Any workstation may be used for the Key Verification process. A KV EOP selects Key Verification from the Data Entry Operations Menu Bar.
- (2) After selecting Key Verification, the KV EOP will be prompted for the ABC and SOP of the block to be verified.
- (3) A KV EOP must not verify a block of work that he/she previously entered unless authorized by the SOP.
- (4) If continuing with the Key Verification process, the KV EOP will be prompted for the "**ABC**" of the next block to be verified.
- (5) **All Block Headers will require Key Verification.**

- (6) If for any reason the block is not available for KV, a message will be displayed to the EOP- **“Cannot KV this block...”**. The KV EOP should take the following action:
 - a. Check the display and the source document to be sure that the data was entered correctly.
 - b. If the data entered was correct, refer the block to the SOP, and proceed with the ABC of the next block to be verified. The SOP can track the status of the block using an on-demand report.
- (7) The KV EOP should enter the Block Header information using the appropriate instructions. The KV EOP **MUST** enter the DLN for the Block Header from the first document of the block. The system compares this data, position by position with the Block Header record entered by the EOP.
 - a. When the data entered by the OE EOP and the KV EOP agree, the system will display the first section of the first document of the block.
 - b. If the data entered by the KV EOP differs from the data entered by the OE EOP, an error message **“VERIFY ERROR - REKEY FIELD”** will display. The KV EOP will clear the error message with <F9>.
 - c. As the KV EOP enters a field, a box will appear at the point of the first mismatch. The KV EOP should check the document, and if the KV entry is wrong, correct the entry by pressing <Backspace> and entering the correct data. If the KV data is correct, the KV EOP will finish entering the field, and press <Enter>. The value compared will be the KV entered value.
 - d. If there are errors remaining when the KV EOP comes to the end of the field, the message **“VERIFY ERROR - REKEY FIELD”** will be displayed. The KV EOP will clear the error message with <F9>.
 - e. If the field is a money amount field, the error message will not appear until the KV EOP has entered the entire field.
- (8) Entry and comparison of the last field required to be verified will end the document, and the next document of the block to be verified will appear.
- (9) A required section that was not entered by the OE EOP will be displayed for any corrective action. If there is no data present, press <Enter>.
- (10) The KV EOP can use Edit or Block Edit to move to sections previously entered for corrective action.
- (11) In verifying each field, the KV EOP must press <Enter> to move to the next **“MUST VERIFY”** field. When there are no more fields to be verified, the KV EOP can use <F6> to move to the next section to be verified. If there are no more sections to be verified, <F6> will move to the next document.
- (12) Fields which have been generated will not have to be entered after initial verification of the field, unless they are changed by the KV EOP. However, fields that are populated from Document 00 will require the KV EOP to press <Enter> to accept the data that is displayed.
- (13) When **“RB”** (reject block) is entered into the Section Number during KV, a message will appear asking **“REJECT BLOCK AND EXIT APPLICATION?”**. If **N** is entered, KV can be resumed without any effect. If **Y** is entered, the block will be marked for rejection at that point.

3.24.37.5.2
(01-01-2014)
Data Records

- (1) Data records are verified one section at a time in ascending Serial and Section Number sequence. Not all sections are required to be verified, and some sections are only required to be verified if the section failed the zero-balance routine.
- (2) Sections that always require validation are as follows:
 - The first section of every document entered by Original Entry.
 - Systemically required sections that were not entered during Original Entry.
- (3) A document that was omitted during OE can be inserted during KV.
- (4) The system will display the Section Number. All other data will appear as blanks.
 - a. If the KV EOP wishes to see the data as it was entered by OE, the KV EOP can press <Alt>+<F8> to view the entire section, or <F8> to view the current field.

3.24.37.5.3
(01-01-2014)
**Mixed Data/Missing
Section or Document**

- (1) The KV EOP may indicate that entity and data sections are mixed within a block by overlaying the Section Number with **"MI"**.
 - a. If, after verification of at least 10 documents, the KV EOP determines that the data is still mixed, the block may be BOBed, but only with the Supervisor's concurrence.
 - b. The mixed message causes the block to be BOBed by the system during end of shift processing.
- (2) If the system expects a Serial Number that is not in the block or one that should not be in the block, i.e., an extra document, the KV EOP should examine the control form and documents within the block to determine:
 - a. If the document requested by the system is an extra document entered by the OE EOP, the KV EOP should follow the instructions for deleting the document as contained in paragraph 3.24.37.3.4 (3): <F7> in Command Mode.
 - b. If the document is missing from the block (document has either been withdrawn or lost after Original Entry), enter **"MS"** in the Section Number. Each Section Number for the missing document must have the MS overlaid in the Section Number field.

3.24.37.5.4
(01-01-2014)
Error Correction

- (1) A box will appear when a character is being entered which is not the same as the one entered originally. If the KV EOP has entered the incorrect data, they can press <Backspace> and enter the correct data. If an error still exists at the end of a field, a message **"VERIFY ERROR-REKEY FIELD"** will appear. The KV EOP can press <F9> to clear the message. The KV EOP must re-enter the data. If it matches the data previously entered, the EOP can continue to KV.
- (2) The KV EOP can correct any data in the Block Header except the ABC.

3.24.37.5.5
(01-01-2014)
**Entity Access for Key
Verification**

- (1) The KV EOP will be prompted for the entity access at KV by receiving the prompt **"TYPE OF ENTITY"**. If the KV EOP enters L, P, or I, the system will respond by displaying the appropriate entity prompts. If the EOP enters **"S"**, the system will perform the Check Digit algorithm.

- (2) If the KV EOP presses <Enter>, after receiving the “**TYPE OF ENTITY**” prompt, the system will access the Enhanced-Entity Index File using the SSN, SSSN, Address Key, and FSC. The KV EOP will be prompted for these fields. If the KV EOP enters data that is different from that entered by the OE EOP, an error message will be displayed. If the entity response is I, P, or L from the entity look-up, the KV EOP will enter the prompted fields and if entered data is different, an error message will appear.

3.24.37.6
(11-18-2020)
**Common
Instructions—Original
Entry (OE), Key
Verification (KV), and
Block Edit (BE)**

- (1) This section provides common instructions for OE, KV, and BE.

3.24.37.6.1
(02-21-2020)
**Section or Document
Entry**

- (1) The following instructions are for entering a section:
- a. Most sections may be ended at any point when there is no further data to be transcribed by pressing <F6>.

Exception: Some sections contain fields that require entry of data. These fields are referred to as **MUST ENTER** fields. If <Enter> is used prior to entering data in a **MUST ENTER** field, the system will stop on the field and generate the message “**MUST ENTER FIELD**”

- b. No entry should be made for sections where no data is present for any element in that section, unless otherwise instructed. Overlay the Section Number with the next section containing data or end the document.
 - c. Once all entries for a section have been made, overlay the Section Number with the next section containing data or end the document.
- (2) The following instructions are for entering a document:
- a. Any document may be ended before the last section by entering “**D**” in the Section Number field if significant data is not present for succeeding sections.
 - b. If entries are made to the final possible section of a document, the system will automatically end the document upon entry of the last field of that section.

Exception: If entering the last section of document 99, the system will automatically end the block.

- c. If line item entries require a corresponding section to be entered, the system will give the “**MISSING SECTION(S) ERROR REQUIRED SECTION(S) MISSING**” error banner. See IRM 3.24.3.1.11.2, Individual Income Tax Returns, **MISSING SECTION(S) XX, XX, XX, ERROR===REQUIRED SECTION(S) MISSING**, for instructions to correct this error message.

3.24.37.6.2
(01-01-2014)
**Document Locator
Number (DLN)**

- (1) It is the responsibility of the EOP to visually check the DLN on Form 813, Form 1332, or Form 3893 with the DLN on the first document of the block before entering the Block Header record. If it does not match, refer the block to the Supervisor.

- (2) EOPs MUST, as data is being entered, visually check each DLN on the documents for illegibility or multiple “live” DLNs. (A “live” DLN is one that is not lined through or marked void.) In these situations, refer to the Supervisor. This can be done after the block is entered.
- (3) The KV EOP must key verify the DLN of the Block Header entry from the first document of the block of work.

3.24.37.6.3
(01-01-2014)
Colored Editing

- (1) Editing on documents will be in various colors as follows:
 - a. Coding/Editing written or edited in red, orange, brown, blue, purple, or green.
 - b. Remittance—underlined or written in green.
- (2) Honor misplaced entries arrowed from one line to another.
- (3) Honor misplaced or corrected entries, arrowed or changed by the taxpayer, although not in red, orange, brown, blue, green, or purple.

Exception: Any taxpayer editing to the RTN or DAN will not be honored. Follow instructions for altered Direct Deposit Section in IRM 3.24.3.1.10.14 .

Exception: Taxpayer editing to the Third-Party Information Yes/No boxes will **not** be honored unless the taxpayer has initialed the change.

- (4) Prior Year forms will have transcription lines edited to reflect current year line numbers.
 - a. If any field has had its line number deleted (lined-through, Xed out, etc.) and has not been edited to reflect a new line number, do not enter information in that field.
 - b. If any field has **not** had its line number deleted (lined-through, Xed out, etc.) and has not been edited to reflect a new line number, enter the information in that field if present.

3.24.37.6.4
(01-01-2014)
**Red, Orange, Brown,
Blue, Purple, or Green
“Xed” Items**

- (1) With two exceptions, items on a document with a red, orange, brown, blue, purple, or green “X” to the left will not be entered. Treat an “Xed” item as follows:
 - a. If only “X” to the left of the item, press <Enter>.
 - b. If “X” with a corrected amount to the left of or just above the “X”, enter the corrected amount.

Exception: If the “Xed” item is green underlined (Remittance) and is the Amount You Owe, enter the green underlined amount as the Remittance Amount and enter zero for the Amount You Owe.

Exception: If the “Xed” item is green underlined (Remittance) and a corrected amount is shown to the left of or just above the X, enter the green underlined amount as the Remittance and the corrected amount as the Amount You Owe.

- (2) If Code & Edit or the taxpayer has Xed a section out, do not enter the section.

3.24.37.6.5
(01-01-2014)
**Red, Orange, Brown,
Blue, Purple, or Green
Circled Items**

- (1) All fields, except for money amounts, circled in red, orange, brown, blue, purple, or green will not be entered. Treat red, orange, brown, blue, purple, or green circled items as follows:
- a. If circled only, press <Enter>.
- Exception:** Circled money amounts will be transcribed. If a green underlined Remittance is also circled in red, orange, brown, blue, purple, or green, DO NOT ENTER THIS AMOUNT AS THE REMITTANCE. Enter the amount as the Amount You Owe.
- Exception:** If the Direct Deposit area is circled, enter the data present.
- b. If circled and a correction is written to the left of or just above the circled item, enter the correction.

3.24.37.6.6
(01-01-2014)
**Mis-Blocked Documents
and Documents with a
Differing Format**

- (1) Mis-blocked documents (e.g., a Form 1040EZ in a Form 1040 block), documents with a format differing so greatly from the current format that they cannot be feasibly transcribed (a Form 1040 in the 1962 format in a current Form 1040 block), or mixed forms (e.g., page 1 of Form 1040-NR with page 2 of Form 1040) should be processed as follows:
- a. Enter the document as Short Entity with all MUST ENTER fields and Action Code 610 in Section 01 and end the document.
- Exception:** With Remittance returns, the Remittance section will automatically display after the Action Code is entered. After the Remittance amount is entered, the system will automatically end the document.
- Note:** If additional information in Section 01 or other sections have been entered prior to identifying the document as a mis-blocked document, there is no need to delete any additional information (including type of entity) or sections that have been entered. Enter Action Code 610 in Section 01 (and the Remittance amount if it is a Remittance return), press <F6>, then press <F4>, and end the document.
- Note:** For all submission processing sites other than AUSPC, enter Action Code 651 for an international return. For AUSPC only, enter Action Code 610 for a mis-blocked international return (an international return in a domestic batch).
- b. If the document with a differing format has been edited or converted onto a current form, the entity and Remittance amount will be entered from the original document.
- Note:** If edited as a prior year return, prior year returns are not subject to the above procedures. Although the Tax Period and Received Date fields are not systemically coded as MUST ENTER on current year programs, the EOP is responsible for entering these fields. If the information is not available on the return, periods must be entered.
- (2) If a schedule or form cannot be transcribed because it is with the wrong program (e.g., Form 8283 with Form 1040) do not enter Action Code 610. Enter all valid sections.

3.24.37.6.7
(01-01-2015)
Dates

- (1) All dates, e.g., Received Date, Transaction Date, Tax Period, Year of Birth, etc., EXCEPT THOSE IN THE BLOCK HEADER should be processed as follows:

If...	Then...
Dates not present	Press <Enter> always. Exception: MUST ENTER fields and prior year returns — enter sufficient number of periods to fill the field.
Dates illegible	Enter one period for each illegible digit. Note: If the periods are entered for the YY, the system will generate 20 for the century. This cannot be changed.
Dates incomplete	Enter periods for missing information.
Two or more different dates	Enter enough periods to fill the field.
Date is invalid	Enter enough periods to fill the field.

Note: Once the date field has been started, all positions must be filled or an error message will appear.

- (2) Received Date — the date a return or payment is received by the IRS at any office or Submission Processing Site. Although most returns will have a Submission Processing Site Received Date stamp, returns from other IRS offices with a stamped Received Date are valid. Some examples of other offices are: Field Offices, Collection Branch, Examination Branch, etc., See Exhibit 3.24.37-7 and Exhibit 3.24.37-8 for examples of valid and invalid Received Date Stamps. If you have any doubt as to the validity of the Received Date stamp, contact the Supervisor.

Note: Date stamps that do not contain the word “**Received**” should not be entered as the Received Date. Honor Received Dates that are faxed from an internal source (e.g., CI).

- (3) The Received Date, if it is stamped on the face of the return, will be transcribed into each document in MMDDYY format.
- a. “**MM**” must be 01–12.
 - b. “**DD**” must be 01–31.

- c. The century of the year will automatically generate.
- d. The Received Date cannot be greater than the current processing date.

Note: Honor date stamped information edited in black ink or pencil. Do not enter date stamp information if Xed or circled in black ink or pencil.

- (4) Tax Period - the time covered by a particular return represented by the year and month in which the period ends. Tax Periods can be edited or shown at the top of the face of the return. Tax Periods are required on prior year returns, fiscal year returns, and current year returns that are found in prior year blocks. The Tax Period can be transcribed as YYMM or CCYYMM.
- (5) Some entries require only a year entry. These fields can be transcribed as YY or CCYY.
- (6) Use the following table to translate months into MM format:

Month	MM Format	Month	MM Format
January	01	July	07
February	02	August	08
March	03	September	09
April	04	October	10
May	05	November	11
June	06	December	12

3.24.37.6.8
(01-01-2022)
**Taxpayer Identification
Numbers (TINs)**

- (1) The IRS uses four different types of Taxpayer Identification Numbers (TINs) when processing Individual Master File (IMF) Taxpayer accounts. The following table contains the type of TINs and their format:

Taxpayer Identification Number (TIN) Type	Format
Social Security Number (SSN)	xxx-xx-xxxx
Individual Taxpayer Identification Number (ITIN)	9xx-(70-88)-xxxx
Adoption Taxpayer Identification Number (ATIN)	9xx-93-xxxx
Internal Revenue Service Number (IRSN)	9xx-XX-xxxx

- (2) The Form 1040 family may also contain Employer Identification Numbers (EINs) and/or Preparer Taxpayer Identification Numbers (PTINs) on the tax return or associated forms and schedules.

Taxpayer Identification Number (TIN) Type	Format
Employer Identification Number (EIN)	xx-xxxxxxx

Taxpayer Identification Number (TIN) Type	Format
Preparer Taxpayer Identification Number (PTIN)	Pxxxxxxxx Sxxxxxxxx Sxx-xx-xxxx (pre-printed boxes)

- (3) The following rules apply to **all** TIN type elements.
- (4) SSNs and EINs can appear with the hyphens on the ISRP displays.
- (5) If identical TINs are shown for taxpayer, spouse, and/or dependents, enter as shown.
- (6) It is not necessary to press <Enter> after entry of the primary TIN. The cursor is automatically positioned on the next field of entry.
- (7) If the Primary TIN in Section 01 is not present, enter 9 periods. If any other TIN is not present, press <Enter> only.
- (8) If two or more TINs are shown on the same line, enter 9 periods.

Exception: If one of the TINs is a red, edited ITIN, enter the ITIN (AUSPC only).

- (9) If the TIN is incomplete, enter the digits shown followed by periods to complete an entry of 9 digits.
- (10) If the TIN is more than 9 digits, enter the first 8 digits and a period.
- (11) Enter a period for each illegible digit in the TIN.
- (12) If a TIN contains all the same digits, such as 000-00-0000, 111-11-1111, or P22222222, press <Enter>.

Exception: For the Primary TIN, enter 9 periods.

- (13) If any TIN contains an alpha character, including Xs, enter the numerics followed by periods to complete an entry of 9 digits.

Exception: The PTIN can start with “P” or “S”.

- (14) If preparer PTIN or EIN is not in the designated area (e.g., stamped), enter the PTIN or EIN in the appropriate field based on the format shown in (2). If the PTIN or EIN is not in the required format, do not enter.

Note: If the PTIN is located on the EIN line, or vice-versa, do not move the misplaced entry unless edited.

Figure 3.24.37-7 Paid Preparer’s Area Information

3.24.37.6.9
(01-01-2018)
Money Amounts

- (1) All money fields will be **DOLLARS ONLY** unless otherwise specified.
 - a. The dollar fields will be prompted with a dollar sign (\$) to indicate dollars only.
 - b. If the prompt does **not** include the dollar sign (\$), the entry is **DOLLARS AND CENTS**.
- (2) Entry of Cents
 - a. If a dollar amount is present and no cents are present, enter two zeros.
 - b. If a dollar amount is present and cents are lined through, enter two zeros.
 - c. If there is only a single numeric digit in the cents column, enter the digit followed by one zero (0).

Note: If a cent sign (¢) immediately follows the single digit, enter one zero (0) and the single digit.
- (3) Zero Amounts — Press <Enter> only for all zero or blank amounts unless otherwise directed in the procedures.
- (4) Negative amounts — If the taxpayer indicates a loss (e.g., negative sign, brackets, the word "loss") in the near vicinity of the line, accept taxpayer’s indication, when possible. If the field does not accept a negative entry, enter the amount as positive, unless otherwise instructed.
- (5) Edited Amounts — Enter the amount exactly as edited, unless otherwise instructed.
- (6) If there are two or more money amounts shown on a single line, if the amount is illegible, cannot be determined, or not in US currency, press <F12> to fill the field with question marks (?).

3.24.37.6.9.1
(11-18-2020)
Discovered Remittance

- (1) If a check, money order, or cash is discovered attached to a document (usually found in W-2s) complete entry of all valid sections, then refer to the Supervisor.
- (2) See IRM 3.8.46, Deposit Activity - Discovered Remittance, for guidelines to handle discovered remittances.
- (3) If a person returns a Debit Card indicating “Economic Impact Payment”, forward the Returned Debit Card along with any document(s) to the Refund

Inquiry Unit in a sealed envelope or container using Form 3210, Document Transmittal. Form 3210 must list the Debit Card Number.

Note: If the Refund Inquiry is located in another building, ensure the debit cards are sealed in an envelope and placed in a lockable canvas bag or container, or double wrapped and double sealed in opaque paper envelope or box.

3.24.37.6.9.2
(01-06-2021)
Million Dollar Refunds

- (1) Returns that contain a “refund” amount of \$100 million (100,000,000.00) or more on the **refund amount line only** are required to be handled expeditiously by entering Action Code 341 to send these returns to the ERS Rejects unit for immediate processing.
- (2) If a Million Dollar Refund return is found in a “**normal**” batch of work, enter Action Code 341.

Note: A normal batch of work is a batch that is not identified as Expedite Processing.

3.24.37.6.9.3
(01-01-2022)
Conversions

- (1) A Form 1040 must reflect current year Form 1040 line numbers.
- (2) A Form 6114, Prior Year and Conversion Form 1040 Edit Sheet or a copy of the current Form 1040, may be attached to the front of a tax return.
- (3) If present, the conversion sheet will be attached to the front of the return under the Presidential Election Campaign Fund (PECF) area and will contain the following edits on the conversion sheet:
 - Section 01
An edited check mark in the upper right-hand corner to indicate Age/Blind Indicators present on page 2 of the original form.
The edited RPC, ACT C, and AUD C at the bottom of page 1.
 - Section 03, money amounts only
- (4) Enter Dependent information, Third-Party, Preparer information, Direct Deposit, Identity Theft Personal Identification Number information, and E-WAIV from the original return. Also edited on original return: SPC, CCC, DSI, Age/Blind Indicators, FPC. When one or more of the Age/Blind Indicators is marked on page 2 of the original return, a check mark will be edited in the upper right-hand corner of the Form 6114 to alert the DEC.
- (5) Additionally, Form 6114-A may be attached in place of Schedules 1 through 3. This one-page form contains the information needed to enter all the prompts for Section 04 and Section 05 for Form 1040.
- (6) Attached forms and schedules should be entered as shown or edited.

3.24.37.6.10
(01-01-2014)
Field Overflow

- (1) If the amount on the document is too large for the field, the system will respond with the error message “**FIELD OVERFLOW**”. To correct:
 - a. Press <F9> to clear the error message.
 - b. Press <F12> to fill the field with question marks and cause the document to go to the Error Resolution System.

(2) If any of the entity data lines are too long, the system will respond with the error message “**FIELD OVERFLOW**”. It is the responsibility of the EOP to enter a pound sign (#) in the field as directed by the following instructions.

(3) NAME1 — When the caret (<) is **not** at the end of the field and **has** been entered:

- a. Press <F9> to clear the error message.
- b. Enter a pound sign (#) in the last position of the field.

Note: If this results in “**NOT VALID DATA**” due to the second caret (<) being next to the pound sign (#), clear the error and space for the second caret (<) and end the field with the pound sign (#).

(4) NAME1 — When the caret (<) **is** at the end of the field or **has not** been entered:

- a. Press <F9> to clear the error message.
- b. Press <Backspace> two times.

Exception: If backspace results in the cursor in a position immediately after a space, backspace one more time to remove the space.

- c. Enter a caret (<) and the first letter of the last name.

Exception: Enter the first two letters of the last name if backspace was pressed one additional time to remove the space. See the following table for examples of names that will result in an error message and appropriate corrections.

- d. Enter a pound sign (#) in the **last** position of the field.
- e. If the error message is “**NOT VALID DATA**” see IRM 3.24.3.1.11.6.1, Name Line Validity Checks.

Example	Enter As
Samantha Annette & Raymond Benjamin Oak	SAMANTHA ANNETTE & RAYMOND BENJA<O#
Jeremiah James III & Janice Ann Marie Acorn	JEREMIAH JAMES III & JANICE ANN<AC#

(5) AIL (Additional Information Line)

- a. Press <F9> to clear the error message.
- b. Enter a pound sign (#) in the last position of the field.

(6) ADD

- a. Press <F9> to clear the error message.
- b. Enter a pound sign (#) in the last position of the field.

(7) C/S (City/State)

- a. Press <F9> to clear the error message.
- b. Enter a pound sign (#) in the last position of the field.

3.24.37.6.11
(01-01-2023)
Illegible Data

- (1) When the name is illegible in the NAME1 field, enter a period (.) for the illegible character and continue entering the rest of the line.
- (2) When the AIL, street, or city/state is illegible, enter the pound sign (#) for the illegible character and go to the next field.
- (3) When the Computer Condition Code (CCC), Return Processing Code (RPC), Audit Code (AUD C), Form Processing Code (FPC), or Special Processing Code (SPC) is illegible, enter a pound sign (#) for each illegible character.

3.24.37.6.12
(01-01-2014)
**Check Digit/Name
Control-Primary**

- (1) Enter the Name Control as follows:
 - a. Press <Enter> for the Check Digit field. The system will position the cursor on the Name Control field.
 - b. Enter the four-character Name Control in the First Name Line area in the Name Control field, see IRM 3.24.37.6.13 , for Name Control determination. It will not be necessary to press <Enter> if four characters are entered. When entering NAME1, the caret will precede the last name of the primary taxpayer. The first four significant characters after the caret should match the primary taxpayer's Name Control (NC).
 - c. If less than four characters, enter those shown and press <Enter>.
 - d. If the Name Control is missing or illegible, enter one period followed by <Enter>, unless otherwise instructed by the specific program IRM.
 - e. Code & Edit will edit "**MINOR**" to the name line if they determine the taxpayer is a minor. Do not use MINOR as the Name Control, when it is edited.

Note: Both fields cannot contain entries.

3.24.37.6.13
(01-01-2014)
**Name Control
Determination**

- (1) Determine a Name Control using the following procedures. The individual's last name must be determined in order to enter the correct Name Control. See IRM 3.24.37.6.14 for procedures in identifying the individual's last name when determining Name Controls.
- (2) **Individual Name Control**
 - a. A Name Control consists of the first four significant characters of the individual's last name. When entering NAME1, the caret will precede the last name of the primary taxpayer. The first four significant characters after the caret should match the primary taxpayer's Name Control (NC).
 - b. Ignore spaces between letters in the last name.
 - c. Omit special characters (except hyphen), titles and suffixes.
 - d. Consider certain foreign names as part of the taxpayer's last name. Particular attention must be given to those names which incorporate a mother's maiden name as part of the last name. This practice is common in names of Spanish extraction.
 - e. If the Name Control is other than the primary, enter a period for each illegible character, unless otherwise instructed.
- (3) Examples of individual Name Controls:

Individual Name	Name Control
John Swallow	SWAL
John Lea-Wren	LEA-
Mary Lea/Jones	LEAJ
Mary Smith/Jones	SMIT
John Di Pigeon	DIPI
Cindy St. James	STJA
John O'Willow	OWIL
John Ao, Sr.	AO
Harry Laurel, Owner	LAUR
John Hardy, Minor	HARD
Pedro Paz Ayala	PAZA
Abdullah Allar-Sid	ALLA
Joe McElm	MCEL
Juan de la Oro Y Plata	DELA
Maria Rivas de Smith	DESM
John de Berber	DEBE
Jose Alvarado Lopez	ALVA
John Smith Gonzalez	GONZ
Maria Acevedo Smith	SMIT
John Garcia Garza Hernandez	GARZ
Donald Van Oak	VANO
Mark Von Hickory	VONH
Joe Running Bear	RUNN
John Big Eagle	BIGE
Mary Her Many Horses	HERM
Mary White & John Gold	Primary: WHIT Secondary: GOLD

(4) **Business/Corporate and Other BMF Name Controls**

- a. Instructions for determining BMF Name Controls are found in Document 7071-A, BMF Name Control Job Aid, catalog number 38048k.

3.24.37.6.14
(03-11-2024)

Name Line Entries

- (1) Enter a caret (<) instead of a space to identify the primary taxpayer's last name.

Note: The primary taxpayer is the taxpayer listed first on the tax form.

- a. Do not space before or after the caret.
- b. If there is a suffix, enter a second caret between the last name and the suffix.
- c. Do not enter aliases, Also Known As (AKA), pseudonyms, etc.
- d. Do not enter “**No Middle Initial**” (NMI), “**No Middle Name**” (NMN), or “**No Last Name.**”

Examples:

Example	Enter As
Henry A. Cherry	HENRY A<CHERRY
Wes Kern Jr	WES<KERN<JR
John Pine AKA Jack Pine	JOHN<PINE
Fred (NMI) Jones	FRED<JONES

Note: The primary taxpayer's last name may not always appear in the “**Last name**” box.

- (2) On a joint return, enter an ampersand (&) between the primary and spouse's names or for the word “**and**” or “**or**”.
- a. Space before and after the ampersand (&) unless preceded by a caret (<), in which case, space after the “**&**” only.

Example	Enter As
Your Name: Mary Beagle Spouse's Name: John Beagle	MARY & JOHN<BEAGLE
Your Name: John Beagle and Spouse's Name: Karen J.	JOHN & KAREN J<BEAGLE
Your Name: Mary Beagle or Spouse's Name: John Beagle	MARY & JOHN<BEAGLE
Your Name: Mary Beagle or Spouse's Name: John Maltese	MARY<BEAGLE<& JOHN MALTESE

- b. If the taxpayer writes both names on the “**Your Name**” line, enter the data as shown in the following examples.

Example	Enter As
Sue or Chester Deer	SUE & CHESTER<DEER
Drew and Alice Carp	DREW & ALICE<CARP

- (3) The following rules and examples should be used when the primary taxpayer's name contains two last names. See IRM 3.24.37.6.14(5), (6), and (7) for Hispanic, Asian-Pacific, and Native American names. The rules are to ensure a match on the E-EIF and are not necessarily what the taxpayer has indicated in the “**Last name**” box.

- a. If two last names are shown for a primary taxpayer, enter the caret before the last “**Last name**”.

Example	Enter As
Janet C Birch Laurel	JANET C BIRCH<LAUREL
Mary Peach Apple and Joe Apple	MARY PEACH & JOE<APPLE
Mohammed Adjul Jamin Kahlil	MOHAMMED ADJUL JAMIN<KAHLIL

- b. On a joint return, if the taxpayers have two different last names, enter the carets before and after the primary taxpayer's last name.

Example	Enter As
Your Name: Dell Ash Spouse's Name: Linda Birch	DELL<ASH<& LINDA BIRCH
Your Name: Mary Lea-Wren Spouse's Name: John Wren	MARY<LEA-WREN<& JOHN WREN

- c. If the last name for a primary taxpayer is connected by a hyphen, enter the caret before the name preceding the hyphen.

Note: Never space before or after a hyphen.

Example	Enter As
Mary Lea-Wren	MARY<LEA-WREN

- (4) If the taxpayer uses a **Prefixed last name**, such as and not to be limited to, “**Van**”, “**Von**”, “**Van der**”, “**Vonder**”, “**Vander**”, “**Al**”, “**El**”, “**Le**”, “**Abu**”, “**St.**”, “**La**”, “**Di**”, “**Da**”, “**De**”, “**Der**”, or “**Du**”, consider this prefix as part of the taxpayer's last name. See IRM 3.24.37.6.14(6)a for Asian-Pacific names.

Example	Enter As
Mary Van Elm	MARY<VAN ELM
Daniel Di Almond	DANIEL<DI ALMOND
Susan Von Birch	SUSAN<VON BIRCH
Jules Vander Voss	JULES<VANDER VOSS
Ali El Smadi	ALI<EL SMADI
Abdullah Al Smadi	ABDULLAH<AL SMADI
Sharif Abu Patel	SHARIF<ABU PATEL
Charles St. John	CHARLES<ST JOHN
Maria La France	MARIA<LA FRANCE
John de Berber	JOHN<DE BERBER
Phil Berber de Smith	PHIL BERBER<DE SMITH
Francois Du Bois	FRANCOIS<DU BOIS
Diane San Juan	DIANE<SAN JUAN

(5) Use the following rules for entering Hispanic names.

Note: These rules may not accurately reflect all Hispanic last names but following them will provide consistency.

- a. When “del”, “de”, “de los”, “de las”, or “de la” precedes a Hispanic name, include it as part of the last name.

Example	Enter As
Pablo De Lerma	PABLO<DE LERMA
Maria de los Angeles Perez	MARIA<DE LOS ANGELES PEREZ
Juanita de la Fuente	JUANITA<DE LA FUENTE

- b. When two Hispanic last names are shown for a primary taxpayer, enter the caret before the first last name.

Example	Enter As
Your Name: Juan Garza Lerma	JUAN<GARZA LERMA
Your Name: Maria de Jesus Garza Spouse's Name: Juan Martinez	MARIA<DE JESUS GARZA<& JUAN MARTINEZ

- c. When more than two Hispanic last names are shown for a primary taxpayer, enter the caret(s) as shown below.

Example	Enter As
Juan Garza Gomez Nazas	JUAN GARZA<GOMEZ NAZAS
Juan Garza Gomez-Nazas	JUAN<GARZA GOMEZ-NAZAS
Rosa Ramos Sanchez Martinez and Eduardo Martinez	ROSA RAMOS<SANCHEZ MARTINEZ<& EDUARDO MARTINEZ

- d. If “Y” joins multiple Hispanic last names, ignore the “Y” when determining the placement of the caret as shown below.

Example	Enter As
Juan de la Oro Y Plata	JUAN<DE LA ORO Y PLATA

- e. When two last names are shown for a primary taxpayer and only one is Hispanic, enter the caret before the second last name.

Example	Enter As
Mary Johnson Lerma	MARY JOHNSON<LERMA
John Acevedo Apple	JOHN ACEVEDO<APPLE
Lucy Lerma De Jones	LUCY LERMA<DE JONES

- (6) Use the following rules for entering Asian-Pacific names.

- a. When “Van” (male) or “Thi” (female) appears with an Asian-Pacific name, do not include it as part of the last name.

Example	Enter As
Dang Van Le	DANG VAN<LE
Nhat Thi Pham	NHAT THI<PHAM

- b. The last name may appear first on the name line. Reverse the first and last names in this situation.

Example	Enter As
Kwan, Kim Van & Yue Le	KIM VAN & YUE LE<KWAN

- (7) Native American last names may contain several words.

Example	Enter As
Mary Her Many Horses	MARY<HER MANY HORSES
Spike Big Horn	SPIKE<BIG HORN

- (8) Enter spaces as follows.

- a. Enter a space for a period (.) or a slash (/).

Note: When a slash (/) is present, treat it like a hyphen to determine the last name and name control, but do not enter a hyphen in the name line or name control fields in place of the slash.

Example	Enter As
J. T. Periwinkle	J T<PERIWINKLE
Mary Apple/Pear	MARY<APPLE PEAR
Mary Apple/Pear and Joe Pear	MARY<APPLE PEAR<& JOE PEAR

- b. Space within a last name where shown.

Example	Enter As
Mary Mc Donald	MARY<MC DONALD
John G. O Connor	JOHN G<O CONNOR

- c. Never enter two consecutive spaces.

Example	Enter As
James K. T. Apple	JAMES K T<APPLE

- (9) Omit prefixes such as Mr., Rev., Dr., Capt., Sgt., Hon., Gov., Ms., and Miss. Also omit “Mrs.” if the woman’s given name is present.

Example	Enter As
Dr. John Periwinkle	JOHN<PERIWINKLE
Mr. Tom and Mrs. Kay Aspen	TOM & KAY<ASPEN

Exception: Enter “Mrs.” as shown with the Primary’s name or when the first name cannot be determined.

Example	Enter As
Mr. & Mrs. Tom L. Azure	TOM L & MRS TOM L<AZURE
Mrs. George Apple	MRS GEORGE<APPLE
Mrs. G Apple	MRS G<APPLE

Reminder: “Mrs.” should only be used when used in the Name Line as specified in the previous example, otherwise see IRM 3.24.37.6.14(17)b.

- (10) Reverse the first and last names when the last name is obviously first.

Example	Enter As
Apple, John	JOHN<APPLE

- (11) Enter hyphens where shown.

Note: Never space before or after a hyphen.

Example	Enter As
James Purple-Orange	JAMES<PURPLE-ORANGE
Joy Apple-Pear or Joe Pear	JOY<APPLE-PEAR<& JOE PEAR

- (12) Omit and do not space for an apostrophe (') or parenthesis ().

Example	Enter As
James R. O'Hickory	JAMES R<OHICKORY
Cora Plum (Birch)	CORA PLUM<BIRCH
Cora (Plum) Birch	CORA PLUM<BIRCH

- (13) Always enter suffixes **Jr.**, **Sr.**, or **Minor** where shown or edited on the document. Omit suffixes such as "MD", "CPA", "TP", and "SP".

Example	Enter As
Hugh J. Apple Sr.	HUGH J<APPLE<SR
John Apple Jr. and Mary Apple	JOHN JR & MARY<APPLE
J.B.Oriole Jr. or Ann Wren	J B<ORIOLE<JR & ANN WREN
Mary and John Apple Jr.	MARY & JOHN<APPLE<JR
Fred Pear Minor	FRED<PEAR<MINOR
John Periwinkle M.D.	JOHN<PERIWINKLE

- (14) Enter Roman Numerals (alpha) for numbers that follow a name where shown on the document.

Example	Enter As
John E. Jackson 4th	JOHN E<JACKSON<IV
John H. Camelot III	JOHN H<CAMELOT<III
John Apple, Second	JOHN<APPLE<II
Mary Apple IV and John Apple IV	MARY IV & JOHN<APPLE<IV
John Apple IV and Mary Apple	JOHN IV & MARY<APPLE

(15) Enter “**DECD**” as an abbreviation for Decedent, Deceased, Dec’d, Dec’t, etc. where shown:

- In the entity area.
- Above the entity area, if noticed.

Example	Enter As
James C. Green Jr. Dec’d	JAMES C<GREEN<JR DECD
Jim E. Deceased and Joy Brown	JIM E DECD & JOY<BROWN
John and Mary Dec’d Apple	JOHN & MARY DECD<APPLE
John and Mary Apple Decedent	JOHN & MARY<APPLE<DECD
John A. Doe Deceased and Jane B. Peach	JOHN A<DOE<DECD & JANE B PEACH
John B. Peach and Jane A. Doe Dec’d	JOHN B<PEACH<& JANE A DOE DECD
John A Deceased and Jane B Deceased Doe	JOHN A DECD & JANE B DECD<DOE
John A Doe Deceased and Jane B Peach Deceased	JOHN A<DOE<DECD & JANE B PEACH DECD

(16) Omit “**Estate of**” if shown or edited.

Example	Enter As
Estate of Frederick Jacana	FREDERICK<JACANA

(17) Refer to the following instructions when part of the name is missing.

- On a joint return, if either of the last names is missing, presume both taxpayers have the same last name.

Example	Enter As
Your Name: John Apple Spouse's Name: Linda	JOHN & LINDA<APPLE
Your Name: John Spouse's Name: Linda Apple	JOHN & LINDA<APPLE

- b. On a joint return, if one of the first names or both last names are missing, enter a period for the missing name(s).

Example	Enter As
Your Name: _____Apple Spouse's Name: Linda Apple	. & LINDA<APPLE
Your Name: John _____Apple Spouse's Name: _____Apple	JOHN & .<APPLE
Your Name: John Apple Spouse's Name: _____Orange	JOHN<APPLE<& . ORANGE
Your Name: John Spouse's Name: Linda	JOHN & LINDA< .

- c. Consider a single letter the last name if it is not followed by a period. If followed by a period, consider it an initial.

Example	Enter As
Danette B	DANETTE<B
Joe Apple Y	JOE APPLE<Y
Joe Apple Y.	JOE<APPLE Y
Maria Nazas R	MARIA NAZAS<R
Maria Nazas R.	MARIA<NAZAS R

- d. If only a single name appears in the entity area, enter a hyphen (-) in the first position followed by a caret (<) and the name. (The hyphen or the MINUS (-) key can be used.) Do not space between the hyphen, caret and the name.

Example	Enter As
Goliath	--<GOLIATH
Frances	--<FRANCES
Rita J.	--<RITA J

- (18) When entering a name at the NAME1 prompt and the error message “FIELD OVERFLOW” displays, see IRM 3.24.37.6.10.

3.24.37.6.15
(01-01-2022)
**Additional Information
Line (AIL) Entries**

- (1) Underlining will identify an entry for the AIL prompt.
Note: Do not enter anything at the AIL if it is not edited, unless otherwise instructed.

- a. The name line rules apply to names that are present in the AIL.
Exception: Do not enter carets in the AIL field.

Example	Enter As
<u>Salad Trust, Executor for John Orange Decd</u>	NAME1: JOHN<ORANGE<DECD AIL: SALAD TRUST EXECUTOR
Paul DECD & <u>Freida Yew</u>	NAME1: PAUL DECD & FREIDA<YEW AIL: FREIDA YEW

- b. If both a PO Box and a Street Address are present, enter the Street Address on AIL. (See IRM 3.24.37.6.16 (2)e for further instructions.)

Example	Enter As
Mr. John Aster 000 Zero Street P.O. Box 1234	NAME1: JOHN<ASTER AIL: 000 ZERO ST ADD: PO BOX 1234

- (2) When entering an address at the AIL prompt, follow the street address procedures.

Example	Enter As
123 East 10 Lane 1-B Post Office Box 95	AIL: 123 E 10TH LN 1 B ADD: PO BOX 95

- (3) In-Care-of Names/Addresses should be entered on the AIL whether underlining is present or not.
 - a. Enter “%”, a space and the name.
 - b. Do not enter “%” with an address. “%” belongs with a name but **never** with an address.
 - c. If the only address present has In-Care-of (%), omit the % and enter it in the address line.
 - d. If only an e-mail address is present for the AIL field, enter a single pound sign (#).
 - e. If edited, enter as edited.
 - f. If multiple names are present for the AIL, enter the In-Care-of name (%) first, if present, then enter all other information from left to right starting with the first line containing information.

Example	Enter As
In care of Robert C. Apple	AIL: % ROBERT C APPLE
c/o 123 First Street 49 Main Road	AIL: 123 FIRST ST ADD: 49 MAIN RD
c/o 23 Oak Street (no other address)	AIL: ADD: 23 OAK ST
c/o <u>Mary Peach</u>	AIL: MARY PEACH Note: If c/o is not underlined, but other information is underlined as the AIL, enter only the underlined information. Do not enter “%”.
c/o John@email.com PO Box 834	AIL: # ADD: PO BOX 834

- (4) For any return where DECD has been identified for entry on NAME1 and there is not a person’s name edited or present for the AIL, enter a single pound sign (#) at the AIL prompt. If the AIL field contains an entry other than a person’s name, enter the AIL information followed by a # at the AIL prompt.

Example	Enter As
John Aster DECD 49 Main Road	NAME1: JOHN<ASTER<DECD AIL: # ADD: 49 MAIN RD
John Aster DECD c/o 123 First Street 49 Main Road	NAME1: JOHN<ASTER<DECD AIL: 123 FIRST ST# ADD: 49 MAIN RD
John Aster DECD c/o Paul Yew 49 Main Road	NAME1: JOHN<ASTER<DECD AIL: % PAUL YEW ADD: 49 MAIN RD

- (5) When entering additional information at the AIL prompt and the error message “**FIELD OVERFLOW**” displays, see IRM 3.24.37.6.10.

3.24.37.6.16
(01-01-2015)
Street Address Entries

- (1) The purpose for the following instructions is to achieve uniformity so that duplicate filers can be identified.
- (2) Use the following rules if required to enter a street address.
- a. The street address must always be entered first.
- Note:** Address information preceding the street address should be entered after all other street address information

Exception: See IRM 3.24.37.6.16(2)e.

Example	Enter As
Ste 820 291 Daisy Ln	291 DAISY LN STE 820
Apt 7 534 Red St Office B	534 RED ST OFFICE B APT 7
Wright College 123 Main St	123 MAIN ST WRIGHT COLLEGE
Wright 123 Main St	123 MAIN ST WRIGHT

- b. Use standard address abbreviations unless the word is a proper name. See Exhibit 3.24.37–1 and Exhibit 3.24.37–2.

Example	Enter As
45 Circle Drive	45 CIRCLE DR
96 Avenue C	96 AVE C
128 Northeast Lane	128 NORTHEAST LN
12 Parkway Street	12 PARKWAY ST
716 Parkway	716 PARKWAY
54 West Valley Street South	54 W VALLEY ST S

- c. Abbreviate words not part of the proper name or numbered street.

Caution: When a street address contains multiple, consecutive, street designations (e.g., street, avenue, circle, road, etc.), abbreviate the last street designation.

Example	Enter As
17 South Court Street	17 S COURT ST
57 Park Circle Boulevard	57 PARK CIRCLE BLVD
12291 Country Place Drive	12291 COUNTRY PLACE DR

- d. Directional addresses in the following formats should be entered as shown:

Example	Enter As
3 South Circle	3 SOUTH CIR
37 North 40 West	37 N 40 W

- e. When there is a P.O. Box and another address or additional information, and neither is edited, only the P.O. Box should be entered on the address line. The remaining address or information should be entered in the AIL (additional information line). If the AIL already contains an entry, enter only the P.O. Box in the address field. Disregard the remaining address or information.

Example	Enter As
Mr. John Aster 000 N. Zero Street P.O. Box 1234	NAME1: JOHN<ASTER AIL: 000 N ZERO ST ADD: PO BOX 1234
Mr. John Aster P. O. Box 1234 000 N. Zero St.	NAME1: JOHN<ASTER AIL: 000 N ZERO ST ADD: PO BOX 1234
Mr. John Aster P. O. Box 1234, 000 N. Zero St.	NAME1: JOHN<ASTER AIL: 000 N ZERO ST ADD: PO BOX 1234
Mr. John Aster <u>Jane Smith Exec</u> P. O. Box 1234, 000 Zero St.	NAME1: JOHN<ASTER AIL: JANE SMITH EXEC ADD: PO BOX 1234
Mr. John Aster P. O. Box 1234 PMB 12	NAME1: JOHN<ASTER AIL: PMB 12 ADD: PO BOX 1234
Mr. John Aster P.O. Box 10202 DHCC	NAME1: JOHN<ASTER AIL: DHCC ADD: PO BOX 10202
Mr. John Aster c/o Wrightax P.O. Box 10202 DHCC	NAME1: JOHN<ASTER AIL: % WRIGHTAX ADD: PO BOX 10202

- f. When there are two unedited addresses and neither is a P.O. Box, or if two unedited P.O. Boxes are present, enter a single pound sign (#) in the address field, unless otherwise instructed.

Example	Enter As
RR 1 Box 3 124 Main St	ADD: #
P.O. Box 236 P.O. Box 137	ADD: #

- g. If only an e-mail address is present in the address field, enter a single “#” sign.
- h. Omit “No”, “No.”, “Num”, “#” symbol and “Number” if it appears as a prefix to a house, apartment, Route, or PO Box number.

Note: If No or No. is used as a direction, enter “N” only.

Example	Enter As
859 Adams Avenue No 7	859 ADAMS AVE 7
57 Adams Avenue No. 7	57 ADAMS AVE 7
57 No 123 Ave	57 N 123RD AVE
123 Third Street #5	123 THIRD ST 5
123 Third Street Number 5	123 THIRD ST 5

- i. Only add st, nd, rd, or th to a numbered street when there is a street designation (e.g., street, avenue, circle, road, etc.).

Exception: Do not add suffix to numbered streets with fractions.

Example	Enter As
102 S. 38 Road	102 S 38TH RD
102 S. 38	102 S 38
102 S. 38 Road W	102 S 38TH RD W
1801 N 13 1/2 Street	1801 N 13 1/2 ST

- j. Always include Box or Private Mailbox (PMB) with the street address. PMB should be entered at the end of the address regardless of where shown in the address.

Example	Enter As
102 S. 38 Private Mailbox 3	102 S 38 PMB 3
Private Mailbox 3 102 S. 38	102 S 38 PMB 3
405 Cedar Lane Box 37	405 CEDAR LN BOX 37

- k. If a "Highway" name contains a number, always enter "HWY" before the number.

Example	Enter As
40 Highway	HWY 40

- l. If data appears in an Apartment Number box/area, always enter "APT" before the apartment information. Never enter the apartment or Apt no. box/area data twice.

Exception: If, in the Apt box, the taxpayer notates anything other than Apartment, such as: Lot, Unit, Space, the operator has the option of entering "APT" before the data in the box/area.

Example of Mailing Address	Example of Apt no.	Enter As
987 1st Circle	231	987 1ST CIR APT 231
987 1st Circle Apt 231	231	987 1ST CIR APT 231
562 Cedar Drive 76		562 CEDAR DR 76
253 State Avenue	Lot 9	253 STATE AVE APT LOT 9 or 253 STATE AVE LOT 9

- m. Do not change text numbers to numeric digits or numeric digits to text numbers.

Exception: For fractions, use numeric digits.

Example	Enter As
One Main Street	ONE MAIN ST
1 Main Street	1 MAIN ST
123 10th Lane	123 10TH LN
123 Tenth Lane	123 TENTH LN
167 One Half Eighth Lane	167 1/2 EIGHTH LN

- n. Plurals for street, road, avenue, apartment, etc., will be entered as STS, RDS, AVES, APTS, etc.

Example	Enter As
Elm and Oak Roads	ELM AND OAK RDS

- o. **Never** include the letters “APO”, “DPO” or “FPO” as part of the street address.
- p. Omit “in care of” symbol (%) if shown with an address.

Example	Enter As
c/o 246 Rose Court	246 ROSE CT

- q. Space for all special characters in the address line. Never enter two consecutive spaces.

Exception: See the following instructions for the ampersand (&), apostrophe (’), slash (/), and standard address abbreviations.

Example	Enter As
357 Blue-Green St	357 BLUE GREEN ST
462 A. B. White Lane	462 A B WHITE LN

- r. Always enter “AND” if an ampersand (&) is shown.

Example	Enter As
Elm & Oak Roads	ELM AND OAK RDS

- s. Omit apostrophe (’) if shown in address line. Do not space for apostrophe.

Example	Enter As
630 O’York Place	630 OYORK PL

- t. Enter a slash (/), if present, in the address line. Do not space before or after the slash.

Example	Enter As
15 1/2 Tyler	15 1/2 TYLER

- u. See Exhibit 3.24.37-1 for a listing of Standard Address Abbreviations that should always be used, unless the word is being used as a proper name.
- v. See Exhibit 3.24.37-2, **Optional Address Abbreviations**, for a listing of Optional Address Abbreviations that must be used when an address line is too long, or may be used when the word is not the proper name of the street.

- (3) When entering the address information at the ADD prompt and the error message “**FIELD OVERFLOW**” displays, see IRM 3.24.37.6.10.

3.24.37.6.17
(01-01-2014)
City, State, ZIP Code

- (1) The following instructions cover generating or entering the city, state, and ZIP Code (including Armed Forces Post Office (APO), Diplomatic Post Office (DPO), and Fleet Post Office (FPO)).

3.24.37.6.17.1
(01-01-2024)
City/State and ZIP Code Generation

- (1) After pressing <Enter> in the address field, a pop-up window appears. This window allows the system to generate the city and state from the first three letters of the city and the five-digit ZIP Code, accessing US Postal Service data.
- (2) The pop-up window contains City Key and ZIP Code fields:
- Exit the City Key/ZIP Code pop-up window if the city is missing or illegible, if there are multiple cities/ZIP Codes, or if the ZIP Code is missing, illegible, or less than five-digits. Press <F9>, or press <Enter> twice to exit the pop-up.
 - City Key - If there is a Major City Code (MCC), you may, at your option, enter the two-character code and press <Enter>. See Exhibit 3.24.37-3. Otherwise, enter the first three letters of the city. If the first word of the city only has two letters, omit the space between the first and second word. When three letters are entered, the cursor automatically moves to the ZIP Code field.

Note: Do not use abbreviations, such as N, NO, S, SO, E, W, ST, or FT when entering the City Key, even if the abbreviation is shown on the return. Instead, enter the first three letters of the spelled-out city name. This note only applies to entering the City Key. If the city must be manually entered in the C/S field, the standard abbreviation should be used, as directed in the instructions in IRM 3.24.37.6.17.2.

Example	Enter City Key As
St. Louis	SAI
So. Pasadena	SOU
W. Covina	WES

Example	Enter City Key As
Ft. Lauderdale	FOR
N. Kansas City	NOR
Mc Allen	MCA
El Segundo	ELS

c. ZIP Code - Enter the five-digit (or first five digits of a nine-digit) ZIP Code, and press <Enter>.

(3) After entering the ZIP Code, the pop-up window closes.

- If an MCC and the ZIP Code were entered, no attempt is made to match against postal data. The MCC will appear in the C/S field, the ZIP Code will appear in the ZIP field, and the cursor will be positioned in the C/S field. **Verify that the MCC and ZIP Code are correct and <Enter> or <F6> through the generated fields.**
- If the first 3 letters of the city and the ZIP Code were entered and a **“good match”** is found in the postal data, the city and state will be generated, the ZIP Code will appear in the ZIP field, and the cursor will be positioned in the C/S field. A **“good match”** occurs when there is one, and only one, exact match between the data entered in the pop-up window and the US Postal Service data. **Verify that the City, State, and ZIP Code are correct and <Enter> or <F6> through the generated fields. (If no state is shown on the return, but a “good match” was found, accept the generated state as correct.)**
- There are certain cities for which the City/State generation fails. The reasons for this include alternative spellings or abbreviations for cities in the US Postal Service’s database. For example, both Phila and Philadelphia, and Hono and Honolulu are valid city names, however because ISRP requires one and only one exact match, no City/State will be generated. Many of these cities have Major City Codes (MCC) associated with them. See Exhibit 3.24.37-4 for a list of MCCs that can be used when the City/State generation fails.
- If a generated city or City/State exceeds the number of characters allowed in the field, the system will generate a pound sign (#) as the last character of the city/state field.
- If the system generates a city that is spelled differently than the spelling on the document, leave the spelling as generated. This includes cities with directions or abbreviations.
- Correct or change the City/State information only if a different city is generated.
- If there is no **“good match”** found and an MCC was not entered, the city and state must be entered manually. The ZIP Code will remain in the ZIP field.

3.24.37.6.17.2
(01-01-2014)
City/State Entry

- (1) If the city/state is not generated or must be changed, enter the city name as follows:
- a. At your option, enter the Major City Code (MCC) for cities in your Submission Processing Site as shown in Exhibit 3.24.37-3.
 - b. Space for all special characters in the city/state line. Never enter two consecutive spaces.

Exception: See the following instructions for the ampersand (&) and apostrophe (').

- c. Always enter “**AND**” if an ampersand (&) is shown.
- d. Omit apostrophe from city line. Do not space for an apostrophe.
- e. Disregard all counties and parishes.
- f. Townships and military installations should be entered if no city is shown.

Example	Enter As
Delhi Township	DELHI TOWNSHIP
Delhi Twp	DELHI TWP
Wright Patterson AFB	WRIGHT PATTERSON AFB

- g. Correct obviously misspelled cities.
- h. When “**APO**” “**DPO**”, or “**FPO**” is shown, enter “**APO**,” “**DPO**”, or “**FPO**” as the city.

Example	Enter As
APO	APO
DPO	DPO
FPO	FPO

Note: APO/DPO/FPO addresses are not International returns, even if an international address is present, unless one of the criteria for International returns is met. If not an international return, ignore the international address if present with an APO/DPO/FPO address.

- i. If North, South, East or West is shown at the beginning of the city name, use the standard abbreviation (e.g., N = North, S = South). In all other situations, spell out the direction. Major City Codes are **not** used in this instance.

Example	Enter As
West Miami	W MIAMI
Pueblo West	PUEBLO WEST
East Covina	E COVINA
South San Francisco	S SAN FRANCISCO
North Ogden	N OGDEN

- j. If a number is shown as part of the city, it must be spelled out.

Example	Enter As
84	EIGHTY FOUR
1000 Oaks	THOUSAND OAKS

- (2) Use the state codes in Exhibit 3.24.37-5.
- (3) APO/DPO/FPO States are entered as follows:
 - Armed Forces Americas — AA
 - Armed Forces Europe — AE
 - Armed Forces Pacific — AP
 - APO New York or APO AE — APO/AE
 - DPO FL, DPO Miami, or DPO AA — DPO/AA
 - FPO Seattle, FPO San Francisco, or FPO AP — FPO/AP

Note: APO/DPO/FPO addresses are not International returns, even if an international address is present, unless one of the criteria for International returns is met. See IRM 3.24.3.1.10.2. If not an international return, ignore the international address if present with an APO/DPO/FPO address.

- (4) If two cities and/or states are present, enter a single pound sign (#).
- (5) When entering city/state information at the C/S prompt and the error message “**FIELD OVERFLOW**” displays, see IRM 3.24.37.6.10.

3.24.37.6.17.3
(01-01-2024)
ZIP Code Entry

- (1) Enter the five-digit or nine-digit ZIP Code.
 - a. If the ZIP Code is less than five digits, press <Enter> only.
 - b. If the ZIP Code is more than five digits and less than nine, enter the first five digits.
 - c. If the ZIP Code is more than nine digits, enter the first nine.
 - d. If illegible or missing, press <Enter> only.
 - e. If two or more ZIP Codes are present, press <Enter> only.
 - f. If the five-digit ZIP Code is generated using the CITY KEY/ZIP Code pop-up window, press <Enter> only.

3.24.37.6.18
(01-01-2022)
International Returns

- (1) An international return is generally a tax return with an address outside of the 50 states and the District of Columbia. The most common other international returns contain at least one of the following:
 - US Possession address (Puerto Rico, Guam, etc.). For a complete list of US Possessions, see IRM 3.24.37.6.18.1.2 (2).

Note: Domestic addresses and APO/DPO/FPO addresses are not international returns unless one of the following are attached.
 - Form 2555 or Form 2555-EZ, Foreign Earned Income (Attachment Sequence Number 34/34A/35).

Note: If a Form 2555 or Form 2555-EZ is attached to any form other than the Form 1040 in an international block, treat the document as a misblocked document.
 - Form W-2 with foreign income (if noticed)
 - Form 8833, Treaty-Based Return Position Disclosure Under Section 6114 or 7701(b)
 - Notation of Dual Status
 - Primary taxpayer is a Non-Resident Alien (NRA)
 - Form 4563, Exclusion of Income for Bona Fide Residents of American Samoa (Attachment Sequence Number 68).

- Form 8689, Allocation of Individual Income Tax to the U.S. Virgin Islands, attached (Attachment Sequence Number 85).
- Form 1042-S, Foreign Person's U.S. Source Income Subject to Withholding.

(2) **Instructions for International Addresses received at a Submission Processing Site other than AUSPC.**

- a. Returns with international addresses will be sent to AUSPC. This includes all US Possessions. Examples are Puerto Rico and US Virgin Island addresses.

Exception: Excise tax returns (e.g., Form 11-C, Form 720, and Form 2290) should be transshipped after Deposit Activity to the Ogden campus. EP Form 5330 should be transshipped to the Ogden campus. Tax Exempt Government Entity (TEGE) returns (e.g., Form 990/990EZ, Form 990C, Form 990T, Form 1041-A, Form 4720, and Form 5227) should be transshipped after Deposit Activity to the Ogden campus.

- b. If the return is unnumbered, it should be pulled from the block and routed to Receipt & Control.
- c. If the return is numbered, enter the document as Short Entity with all MUST ENTER fields and Action Code 651 (610 for AUSPC, only if the return is misblocked) in Section 01 and end the document.

Exception: With Remittance returns, the Remittance section will automatically display after the Action Code is entered. After the Remittance amount is entered, the system will automatically end the document.

Note: If additional information in Section 01 or other sections have been entered prior to identifying the document as an international return, there is no need to delete any additional information (including type of entity) or sections that have been entered. Enter Action Code 651 in Section 01 (and the Remittance amount if it is a Remittance return), press <F6>, then press <F4>, and end the document.

(3) **General instructions for international returns received at AUSPC.**

- a. If additional information in Section 01 or other sections have been entered prior to identifying the document as a misblocked return, there is no need to delete any additional information (including type of entity) or sections that have been entered. Enter Action Code 610 in Section 01 (and the Remittance amount if it is a Remittance return), press <F6>, then press <F4> and end the document.
- b. When entering international returns, follow international procedures first, unless otherwise instructed. Use regular Form 1040 procedures when there are no international procedures and for entry of the C/S prompt for domestic or U.S. possession addresses.
- c. If the entity area of the return contains both a domestic (including US Possessions and APO/DPO/FPO addresses) and an international address, enter only the domestic address information in the appropriate entity lines. Disregard the international address information, even if edited.

- d. Ignore prefixes, even if shown after the name, unless otherwise instructed. (See IRM 3.24.37.6.14 (9)).

Example	Enter as
William Hoyt Mr	WILLIAM<HOYT
Corazon Tolentino Ms	CORAZON<TOLENTINO
Estrella Parlor Dr	ESTRELLA<PARLOR

- e. Do not correct misspelled cities, provinces, countries, etc., Honor the taxpayer’s spelling and abbreviations.
- f. Do not use standard address abbreviations for international address returns unless edited by C&E. They should be used with US possessions or US domestic addresses.
- g. Special character letters that have a corresponding key on the keyboard should be entered as the letter. Treat all other foreign characters as illegible.

Example	Enter As
ñ	N
ö	O
° (A degree sign)	# (treat as illegible and go to the next field)

- h. **Do not enter Action Code 651, even if edited.**
- i. See IRM 3.24.37.6.18.1 and IRM 3.24.37.6.18.2 for specific instructions on entry of international returns.
- j. See IRM 3.24.37.6.18.1 and IRM 3.24.3.1.10.2(3) for specific instructions for entry of VI Cover Over returns.

3.24.37.6.18.1
(01-01-2014)
U.S. Possessions or Domestic Address International Returns (AUSPC only)

- (1) US possession or US domestic addresses contain:

Data	Prompt
Taxpayer Name	NAME1
AIL	AIL (only if underlined or as instructed)
Street Address	ADD
City Name and State or Possession abbreviation	C/S
ZIP Code	ZIP

3.24.37.6.18.1.1
(01-01-2019)
**U.S. Possessions or
Domestic Address
International Returns
Type of Entity**

- (1) Follow normal entity determination procedures

Exception: Consider Apartado, Apartado Postal, Aptdo., and Apdo. to be PO BOX when determining entity.

Exception: For VI Cover Over returns, if the ZIP Code has been edited as “00801”, enter as Long Entity.

3.24.37.6.18.1.2
(02-14-2019)
**U.S. Possessions or
Domestic Address
International Returns
Entity Lines**

- (1) For an address within the 50 states, Washington DC, Possessions, and APO/ DPO/FPO addresses, follow instructions for NAME1, AIL, ADD, C/S, and ZIP entries found in IRM 3.24.37.6.14 through IRM 3.24.37.6.17, including Standard Address Abbreviations.

Exception: For “In Care of” (c/o) names or places, enter “**C/O**” (C, slash O) and the name or place

Note: Do not consider **c/** as In Care of.

Exception: Enter PO BOX for Apartado, Apartado Postal, Aptdo., and Apdo.

Exception: Always enter APT for all variations of apartment, apartment no., apartamento, etc.

Exception: For addresses in other than English, enter from left to right.

Exception: For VI Cover Over returns, if the ZIP Code has been edited as “00801”, press <Enter> for the **ADD** and **C/S** prompts. Enter the remaining entity elements following normal procedures.

- (2) U.S. Possession names have a two character “state” abbreviation. This may be either an edited or taxpayer entry.

US Possession	State Abbreviation
American Samoa	AS
Federated States of Micronesia	FM
Guam	GU
Marshall Islands	MH
Northern Mariana Islands	MP
Palau	PW
Puerto Rico	PR
Virgin Islands	VI

3.24.37.6.18.2
(01-01-2014)
International Address Returns (AUSPC)

- (1) International addresses contain:

Data	Prompt
Taxpayer Name	NAME1
Street Address	AIL (as instructed)
City, State, Province, Territory and Mail Routing Code	ADD
Country	C/S

3.24.37.6.18.2.1
(01-01-2014)
International Type of Entity (AUSPC)

- (1) For International addresses always enter as Long Entity.

3.24.37.6.18.2.2
(01-01-2014)
International AIL (AUSPC)

- (1) If the AIL is unedited on an International address, enter a single pound sign (#) at the AIL prompt.
- (2) For an International address return where DECD has been added, but no person’s name is edited for the AIL, enter the AIL information followed by a pound sign (#) at the AIL prompt.
- (3) On International programs, for “**in care of**” (c/o) names or places, enter “**C/O**” (C, slash, O), space, and the name or place.
- (4) If an AIL is underlined, but an apartment box is not underlined, include the apartment box at the end of the street address in the AIL entry.
- (5) For International addresses, if an edited AIL contains multiple entries, enter in the following order:
- a. In Care Of (c/o)
- Note:** Do not consider **c/** as In Care Of.
- b. All other information from left to right starting with the first line containing information.
- (6) Do not use standard address abbreviations for International address returns unless edited by C&E.

Exception: Always enter PO BOX for all versions of Apartado, Apartado Postal, Aptdo. Apdo., Post Office Box, P.O. box, etc.

Exception: Always enter APT for all variations of apartment, apartment no., apartamento, etc.

- (7) For International addresses, do not enter suffixes for numbered street, etc.

- (8) For International addresses, enter “No”, “Num”, and “Number” as shown.

Exception: See IRM 3.24.37.6.18.2.2(6).

3.24.37.6.18.2.3
(01-01-2014)
**International ADD
(AUSPC)**

- (9) On International programs, enter all hyphens, slashes, and ampersands regardless of whether the entry is a name or an address. Ignore and do not space for apostrophes. Space for all other special characters. Never enter two consecutive spaces.

- (1) On an International address, all information in the entity area not underlined, other than the taxpayer's name(s), or edited as the country, should be entered in the ADD field. Enter the information from left to right starting with the first line containing information.

- (2) Enter mailing codes where shown.

Note: When entering a mailing code from Canada, it usually alternates between alpha and numeric characters.

- (3) Enter counties if present.
- (4) C&E may shorten part of the ADD entry by editing a shortened code for the city, state, or province. They may also circle out specific letters in the name that are not to be entered. These should be entered together with no spaces.
- (5) If International information (country, mailing code, province, etc.) is present twice for the same line and not edited out, enter the information only once.

Caution: Some cities and countries can be the same.

- (6) On International programs, enter a slash (/) if present, do not space before or after the slash. Always enter "**AND**" for an ampersand. Ignore and do not space for apostrophes. Space for all other special characters. Never enter two consecutive spaces.

3.24.37.6.18.2.4
(01-01-2014)
**International C/S
(AUSPC)**

- (1) The foreign country to be transcribed in the C/S (City/State) field will be edited with a slash (/), the country, a slash (/), and a dollar sign (\$). Enter as: slash, country, slash, and a period (.). Always enter a period instead of the dollar sign. If the country is missing or unedited, enter slash (/), slash (/), period (.).

- (2) If International information (country, mailing code, province, etc.) is present twice for the same line and not edited out, enter the information only once.

Caution: Some cities and countries can be the same.

- (3) Directions in the country name must be completely spelled out. Do not use directional abbreviations.

Example	Enter As
/E. Timor/\$	/EAST TIMOR/.
/S. Africa/\$	/SOUTH AFRICA/.

- (4) Always enter "**AND**" if an & (ampersand) is shown.
- (5) Enter a pound sign (#) for an illegible character and go to the next field.

Example	Enter As
/South Korea/\$ (the r is illegible)	/SOUTH KO#

- (6) If multiple edited countries are present, enter a single pound sign (#) with no slashes.
- (7) Enter a pound sign (#) in the last position of the field for a FIELD OVERFLOW message.

Example	Enter As
/British Indian Ocean Territory/\$	/BRITISH INDIAN OCEAN TE#

3.24.37.6.18.2.5
(01-01-2014)
**International
ZIP(AUSPC)**

- (1) For International addresses, press <Enter> for ZIP.

3.24.37.6.18.2.6
(02-14-2019)
**International Return
Examples (AUSPC)**

- (1) Examples:

Example	Enter As
<u>825 Old Church Road</u> Dublin/Ireland/\$	AIL: 825 OLD CHURCH ROAD ADD: DUBLIN C/S: /IRELAND/.
<u>625 St. Martin Place</u> London UK/United Kingdom/\$ (UK is circled out)	AIL: 625 ST MARTIN PLACE ADD: LONDON C/S: /UNITED KINGDOM/.
<u>Krasilovskaya 10</u> Kiev - 90 016H /Ukraine/\$	AIL: KRASILOVSKAYA 10 ADD: KIEV 90 016H C/S: /UKRAINE/.
<u>2, Avenue Gabriel</u> 75382 Paris /France/\$	AIL: 2 AVENUE GABRIEL ADD: 75382 PARIS C/S: /FRANCE/.
23 Via Bologne Rome Italia	AIL: # ADD: 23 VIA BOLOGNE ROME ITALIA C/S: //.

3.24.37.6.18.3
(01-01-2019)
**International
Miscellaneous (AUSPC)**

- (1) Money amounts that are not in US currency, press <F12> for the field.

- (2) Some European countries use commas in place of periods and vice versa when reporting money amounts on tax returns. For example: 36,02 for \$36.02. See examples below for entry guidelines.

Shown	Dollars only entry	Dollars and cents entry
129.736,06	129736	129736.06
1.027,86	1027	1027.86
1.275.163	1275163	1275163.00
1368,65	1368	1368.65
86,37	86	86.37

- (3) On International programs (46xxx), do not Action Code 610 due to the return having a domestic address. This includes APO/FPO/DPO addresses. It has been determined that this document meets International requirements.
- (4) In an International program, if the ISRP system does not allow you to enter data for Sections 34/35 (Form 2555/2555-EZ), enter an Action Code 610 for a misblocked document. (This will happen when the DLN begins with 21.) Please notify your manager or work leader immediately about any problems where you are consistently entering an Action Code 610 in a block. C&E should be notified and the problem corrected before the remainder of the block is entered.
- (5) For International telephone numbers, ignore **11** and follow regular telephone procedures. See IRM 3.24.37.6.19.
- (6) If **gold** is the only thing present in the Direct Deposit area for the RTN and/or DAN, do not enter the section.

3.24.37.6.19
(01-01-2014)

Transcribing Telephone Numbers

- (1) Enter the first 10 characters of the Preparer's Telephone Number from the Preparer's area of the return, or from the stamp, label, or written below the Preparer's area.
- (2) A-Z and 0-9 are valid.
- (3) If two telephone numbers are present, enter the first 10 characters of the first complete telephone number.
- (4) Ignore blanks and special characters.
- (5) Disregard a leading **1** or **011**, hyphens (-), and parentheses [()].
- (6) Do not enter the telephone number if it is incomplete (not at least 10 characters), any characters are illegible, or if all the characters are the same.

3.24.37.6.20
(01-01-2014)

Error Correction

- (1) To correct a field or character on the current section, use the following procedures:
- Press the <F1>, arrow keys, or <Backspace> to reposition the cursor on the field/character that is to be corrected.
 - Enter the correct data.

- c. After correcting the data, press <Enter> to end the field.
 - (2) To correct a field or character in a previously entered section, use the following procedures:
 - a. Press <Page Up> or <F9> to access Command Mode.
 - b. Press <F1> and <F2> to move backward and forward one section at a time.
 - c. Press <F3> to Edit.
 - d. Make corrections to data fields in the section.
 - e. Press <F6> on the last MUST ENTER field, or <Enter> on the last field of the section to save the edited section. Press <F9> to return to the Command Mode, then press the appropriate function key (i.e., <F4> to append to end).
- 3.24.37.6.21
(01-01-2014)
Error Messages
- (1) If a message can be overridden, the EOP can press either <F7> to clear the message and override, or <F9> to only clear the message.
 - (2) If you receive a message and cannot correct it, contact the Supervisor.
- 3.24.37.6.22
(01-01-2014)
End of Block
- (1) When the last section of a document with Serial Number 99 is entered, the system will end the block and may prompt for the next ABC.
 - (2) If a block has less than 100 documents, after the last document has been ended, end the block by overlaying the "01" in the SECT: prompt with "EB". The system will end the block and may prompt for the next ABC.
 - (3) If the next block of work does not have the same program number as the previous block, close the EOP Dialog box and re-access Original Entry.
 - (4) To return to the Data Entry Operations window, close the EOP Dialog box if necessary.
- 3.24.37.6.23
(01-01-2014)
Workstation Security
- (1) While a block is in process, the system will store data entries until the block is completed.
 - (2) If entry of data is interrupted (break, meetings, etc.) or if leaving the workstation for an extended period:
 - a. Complete the section being entered, if applicable.
 - b. Press <F9> twice to return to the Data Entry Operations window.
 - c. Lock the workstation or log off if necessary.
- 3.24.37.6.24
(01-01-2014)
Inserting and Deleting Documents
- (1) To insert a document, use the following procedures:
 - a. Press <F9> or <Page Up> for Command Mode.
 - b. Press <Alt>+<F8>.
 - c. Enter the data for the inserted document.
 - d. Complete and exit the section.
 - e. Press <F9> to access Command Mode.
 - f. Press <F4> for "APPEND TO END".
 - (2) To delete a document, use the following procedures:
 - a. Press <F9> or <Page Up> for Command Mode.

- b. Press <F1> or <Page Up> to scroll back to a previous Section 01, or <F2> or <Page Down> to scroll forward to the Section 01 of the document to be deleted, or press <F5> to locate a specific document and section.
- c. Press <F7> to delete. A confirmation message appears. Press “Y”.
- d. Press <F4> for “**APPEND TO END**”.

3.24.37.7
(11-18-2020)
Block Edit

- (1) Block edit is used by EOPs to do searches and corrections. It is used by Quality Reviewers to review work. Following are the procedures to select a block of work for Block Edit and the results associated with each procedure.

- (2) **Block Edit for EOPs is accessed as follows:**

Actions	Results
Select Block Edit from the Data Entry Operations window.	The BE Request Work Dialog box appears.
Press <Tab> to move to the desired selection criteria - either ABC/SOP combination, or Block DLN/RPSID/GPPID, or use <Alt>+A to select ABC, or <Alt>+B for block DLN.	Cursor is positioned in the desired selection criteria.
Press <Enter> or OK.	Section 01 of the first document appears.

- (3) EOPs can select a block of work for Block Edit when the block is in the following statuses:
 - OE Partial
 - OE Complete
 - KV Partial
 - Format Complete
- (4) If the block is in OE Partial and the EOP performing BE ends the block (EB), the status of the block will change to OE Complete. If the block is in OE Complete, the status at the end of BE will remain the same. BE does not act as KV for the block.
- (5) **Block Edit for QRs is accessed as follows:**

Actions	Results
Access BE as a Quality Reviewer.	QR Request Work Dialog box appears.
Press <Tab> to move to the desired selection criteria.	Cursor is positioned in the desired selection criteria.
Enter either the EOP User ID if selecting work for an individual employee, or Program Number if selecting work from a program, etc.	User ID or Program Number appears.
Press <Enter>.	The QR Select Work Dialog box appears, with the Block DLN/RPSID/GPPID from which to select.
Use arrow key to highlight the block.	Block is highlighted.
Press <Enter>.	Section 01 of the first document is displayed.

- (6) To retrieve blocks using a QR ID, the block status should be “**OE Complete**”. Blocks can be reviewed if they are in “**Format Complete**” status. If QR does review these blocks, they will go back to a status of “**In Format**”.
- (7) All users are able to view data. EOPs are able to change data. There is a system configuration parameter to allow QR to change data. For this to be invoked, a System Administrator must change the configuration parameter.
- (8) Once in BE, the navigation is exactly the same as for OE. The same rules apply when performing BE as for OE. All field validation and field type rules are the same.

3.24.37.8
 (01-01-2014)
Operator Statistics

- (1) The Individual OPSTATS Report is an on-screen display that shows the EOP’s production statistics for the current shift. To access the report, select **OPSTATS** from the Data Entry Operations window. Press <Enter> to view the report. To delete the report, press <ALT><F> and <D>.

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Exhibit 3.24.37-1 (01-01-2014)
Standard Address Abbreviations

The following standard address abbreviations should always be used, unless the word is being used as a proper name.

WORD	ABBR	WORD	ABBR
Air Force Base	AFB	One-half (all fractions space before and after the number)	1/2
Apartment	APT	Parkway	PKWY
Avenue	AVE	Place	PL
Boulevard	BLVD	Plaza	PLZ
Building	BLDG	Post Office Box, P.O. Box, P.O. Drawer, POB, PO	PO BOX <F11>
Circle	CIR	Private Mailbox, PMB	PMB
Court	CT	Road	RD
Department	DEPT	Room	RM
Drive	DR	Route, RT, Rte.	RTE
East, Ea	E	Rural Route, Rural Delivery, R.D., RFD, R.F.D., RR, R.R.	RR
Floor, Flr	FL	South, So., So	S
Fort	FT	Southeast, S.E.	SE
Highway	HWY	Southwest, S.W.	SW
Highway Contract	HC	Space	SPC
Lane	LN	Square	SQ
North, No., No (See 3.24.37.6.16(2)h for rules.)	N	Street	ST
Northeast, N.E.	NE	Suite	STE
Northwest, N.W.	NW	Terrace, Terr	TER
		West, We	W

Exhibit 3.24.37-2 (10-22-2019)
Optional Address Abbreviations

The following is a list of additional address abbreviations honored by the post office. See Exhibit 3.24.37-2 for a listing of Optional Address Abbreviations that must be used when an address line is too long, or may be used when the word is not the proper name of the street. These do not apply to the City/State field.

Exhibit 3.24.37-2 (Cont. 1) (10-22-2019)
Optional Address Abbreviations

WORD	ABBR	WORD	ABBR	WORD	ABBR
Alley	ALY	Ford	FRD	Overpass	OPAS
Annex	ANX	Forest	FRST	Passage	PSGE
Arcade	ARC	Forge	FRG	Penthouse	PH
Basement	BSMT	Fork	FRK	Pine	PNE
Bayou	BYU	Forks	FRKS	Plain	PLN
Beach	BCH	Freeway	FWY	Plains	PLNS
Bend	BND	Front	FRNT	Point	PT
Bluff	BLF	Gardens	GDNS	Port	PRT
Bottom	BTM	Gateway	GTWY	Prairie	PR
Branch	BR	Glen	GLN	Radial	RADL
Bridge	BRG	Green	GRN	Ranch	RNCH
Brook	BRK	Grove	GRV	Rapids	RPDS
Burg	BG	Hangar	HNGR	Rest	RST
Bypass	BYP	Harbor	HBR	Ridge	RDG
Camp	CP	Haven	HVN	River	RIV
Canyon	CYN	Heights	HTS	Shoal	SHL
Cape	CPE	Hill	HL	Shoals	SHLS
Causeway	CSWY	Hills	HLS	Shore	SHR
Center	CTR	Hollow	HOLW	Shores	SHRS
Cliffs	CLFS	Inlet	INLT	Skyway	SKWY
Club	CLB	Island	IS	Spring	SPG
Common	CMN	Islands	ISS	Springs	SPGS
Corner	COR	Junction	JCT	Station	STA
Corners	CORS	Key	KY	Stravenue	STRA
Course	CRSE	Knolls	KNLS	Stream	STRM
Cove	CV	Lake	LK	Summit	SMT
Creek	CRK	Lakes	LKS	Throughway	TRWY
Crescent	CRES	Landing	LNDG	Trace	TRCE
Crest	CRST	Light	LGT	Track	TRAK
Crossing	XING	Loaf	LF	Trafficway	TRFY
Crossroad	XRD	Lobby	LBBY	Trail	TRL

Exhibit 3.24.37-2 (Cont. 2) (10-22-2019)
Optional Address Abbreviations

WORD	ABBR	WORD	ABBR	WORD	ABBR
Curve	CURV	Locks	LCKS	Trailer	TRLR
Dale	DL	Lodge	LDG	Tunnel	TUNL
Dam	DM	Lower	LOWR	Turnpike	TPKE
Divide	DV	Manor	MNR	Underpass	UPAS
Estates	EST	Meadows	MDWS	Union	UN
Expressway	EXPY	Mill	ML	Upper	UPPR
Extension	EXT	Mills	MLS	Valley	VLY
Falls	FLS	Mission	MSN	Viaduct	VIA
Ferry	FRY	Mount	MT	View	VW
Field	FLD	Mountain	MTN	Village	VLG
Fields	FLDS	Neck	NCK	Ville	VL
Flats	FLTS	Office	OFC	Vista	VIS
		Orchard	ORCH	Wells	WLS

Exhibit 3.24.37-3 (01-01-2017)

Major City Codes

State	City	MCC
District of Columbia	Washington, D.C.	DC
Puerto Rico	San Juan	XJ
Alabama	Auburn	AF
	Birmingham	BI
	Florence	FC
	Huntsville	HU
	Mobile	MO
	Montgomery	MG
	Tuscaloosa	TB
	Alaska	Anchorage
	Fairbanks	FK
Arizona	Chandler	YZ
	Glendale	GE
	Mesa	MZ
	Peoria	PY
	Phoenix	PX
	Scottsdale	YS
	Tempe	TE
	Tucson	TU
Arkansas	Fayetteville	FB
	Fort Smith	FS
	Jonesboro	JB
	Little Rock	LR
	North Little Rock	NL
	Pine Bluff	PB
California	Alhambra	YA
	Anaheim	AH
	Bakersfield	BD
	Berkeley	BE
	Chula Vista	DV

Exhibit 3.24.37-3 (Cont. 1) (01-01-2017)
Major City Codes

State	City	MCC
	Fresno	FO
	Glendale	GL
	Huntington Beach	HB
	Inglewood	ID
	Irvine	IV
	Long Beach	LB
	Los Angeles	LA
	Modesto	MC
	North Hollywood	NW
	Oakland	OA
	Oceanside	OE
	Oxnard	OX
	Palo Alto	PQ
	Pasadena	PD
	Riverside	RS
	Sacramento	SC
	Salinas	YL
	San Bernadino	SR
	San Diego	SD
	San Francisco	SF
	San Jose	SJ
	Santa Ana	SA
	Santa Barbara	SZ
	Stockton	SN
	Torrance	TN
	Van Nuys	VN
Colorado	Arvada	AV
	Aurora	AZ
	Boulder	BV
	Colorado Springs	CS
	Denver	DN

Exhibit 3.24.37-3 (Cont. 2) (01-01-2017)
Major City Codes

State	City	MCC
	Greeley	GC
	Lakewood	LW
	Pueblo	PU
	Westminster	WD
Connecticut	Bridgeport	BP
	Hartford	HD
	New Haven	NH
	Stamford	ST
	Waterbury	WT
Delaware	Wilmington	WI
Florida	Boca Raton	BZ
	Bradenton	BG
	Cape Coral	CF
	Clearwater	CQ
	Daytona Beach	DF
	Fort Lauderdale	FL
	Fort Pierce	FP
	Gainesville	GF
	Hialeah	HI
	Hollywood	HW
	Jacksonville	JV
	Lakeland	LK
	Melbourne	ML
	Miami	MF
	Orlando	OR
	Pembroke Pines	PP
	Pensacola	PE
	Punta Gorda	PJ
	St. Petersburg	SP
	Sarasota	XS
	Tallahassee	TL

Exhibit 3.24.37-3 (Cont. 3) (01-01-2017)
Major City Codes

State	City	MCC
	Tampa	TA
	Titusville	TT
	West Palm Beach	WP
	Winter Haven	WG
Georgia	Albany	AY
	Athens	AE
	Atlanta	AT
	Augusta	AG
	Columbus	CM
	Macon	MA
	Marietta	MT
	Savannah	GS
Hawaii	Honolulu	HL
Idaho	Boise	BS
	Pocatello	PC
Illinois	Aurora	AO
	Champaign	CX
	Chicago	CH
	Decatur	DT
	East Saint Louis	ES
	Evanston	EN
	Joliet	JT
	Naperville	NP
	Oak Park	OP
	Peoria	PL
	Rockford	RF
	Springfield	XL
Indiana	Bloomington	BQ
	Evansville	EV
	Fort Wayne	FY
	Gary	GY

Exhibit 3.24.37-3 (Cont. 4) (01-01-2017)

Major City Codes

State	City	MCC
	Hammond	HM
	Indianapolis	IN
	Lafayette	LF
	South Bend	SB
	Terre Haute	TH
Iowa	Cedar Rapids	CR
	Davenport	DP
	Des Moines	DM
	Dubuque	DQ
	Sioux City	SX
	Waterloo	WL
Kansas	Kansas City	KA
	Overland Park	OV
	Shawnee Mission	SM
	Topeka	TP
	Wichita	WK
Kentucky	Lexington	LX
	Louisville	LE
	Owensboro	OW
Louisiana	Baton Rouge	BR
	Bossier City	BW
	Lafayette	LL
	Lake Charles	LC
	Metairie	MI
	Monroe	MB
	New Orleans	NO
	Shreveport	SH
Maine	Augusta	AA
	Lewiston	LT
	Portland	PT
Maryland	Baltimore	BA

Exhibit 3.24.37-3 (Cont. 5) (01-01-2017)
Major City Codes

State	City	MCC
	Cumberland	CK
	Gaithersburg	GG
	Silver Spring	SS
Massachusetts	Boston	BO
	Cambridge	CB
	Fall River	FR
	Lawrence	LQ
	Lowell	LM
	Lynn	LY
	New Bedford	ND
	Newton	NE
	Quincy	QU
	Springfield	XA
	Worcester	WE
Michigan	Ann Arbor	AP
	Battle Creek	QK
	Dearborn	DB
	Detroit	DE
	East Lansing	ET
	Flint	FT
	Grand Rapids	GR
	Kalamazoo	KZ
	Lansing	LG
	Muskegon	MK
	Saginaw	SG
	Sterling Heights	YH
	Warren	WR
Minnesota	Bloomington	BN
	Duluth	DL
	Minneapolis	MS
	St. Paul	SU

Exhibit 3.24.37-3 (Cont. 6) (01-01-2017)
Major City Codes

State	City	MCC
Mississippi	Biloxi	BL
	Greenwood	GW
	Hattiesburg	HT
	Jackson	JN
	Meridian	MD
Missouri	Independence	IE
	Kansas City	KC
	Springfield	XO
	St. Joseph	XM
	St. Louis	SL
Montana	Billings	IB
	Great Falls	GT
	Helena	HE
	Missoula	MM
Nebraska	Lincoln	LN
	Omaha	OM
Nevada	Henderson	HF
	North Las Vegas	NT
	Las Vegas	LV
	Reno	RE
New Hampshire	Manchester	MR
	Nashua	NS
	Portsmouth	PS
New Jersey	Atlantic City	AC
	Camden	CD
	East Orange	EO
	Elizabeth	EL
	Hackensack	HS
	Jersey City	JC
	New Brunswick	NB
Newark	NK	

Exhibit 3.24.37-3 (Cont. 7) (01-01-2017)
Major City Codes

State	City	MCC
	Paterson	PN
	Trenton	TR
New Mexico	Albuquerque	AQ
	Las Cruces	LZ
	Santa Fe	YF
New York	Albany	AL
	Binghamton	BC
	Bronx	BX
	Brooklyn	BK
	Buffalo	BF
	Far Rockaway	RK
	Flushing	FG
	Jamaica	JA
	Jamestown	JM
	Long Island City	LI
	New York	NY
	Niagara Falls	NF
	Rochester	RC
	Schenectady	SK
	Staten Island	SI
	Syracuse	SY
	Utica	UT
	White Plains	WJ
	Yonkers	YK
North Carolina	Asheville	AS
	Chapel Hill	CJ
	Charlotte	CE
	Durham	DU
	Fayetteville	FN
	Gastonia	GN
	Greensboro	GO

Exhibit 3.24.37-3 (Cont. 8) (01-01-2017)
Major City Codes

State	City	MCC
	High Point	HC
	Raleigh	RL
	Wilmington	WN
	Winston-Salem	WS
North Dakota	Bismarck	BB
	Fargo	FA
Ohio	Akron	AK
	Canton	CA
	Cincinnati	CN
	Cleveland	CL
	Columbus	CO
	Dayton	DY
	Hamilton	HA
	Lorain	LO
	Parma	PZ
	Springfield	XH
	Toledo	TO
	Warren	WO
	Youngstown	YO
Oklahoma	Norman	NR
	Oklahoma City	OC
	Tulsa	TS
Oregon	Eugene	EU
	Portland	PO
	Salem	XR
Pennsylvania	Allentown	AW
	Bethlehem	BM
	Easton	EA
	Erie	ER
	Harrisburg	HG
	Johnstown	JO

Exhibit 3.24.37-3 (Cont. 9) (01-01-2017)
Major City Codes

State	City	MCC
	Lancaster	LP
	Philadelphia	PH
	Pittsburgh	PI
	Reading	RD
	Scranton	XC
	Wilkes-Barre	WB
	Williamsport	WM
	York	YR
Rhode Island	Cranston	RT
	Providence	PR
	Warwick	WW
South Carolina	Anderson	AJ
	Charleston	CT
	Columbia	CU
	Florence	FE
	Greenville	GV
	North Charleston	NC
	Rock Hill	RH
	Spartanburg	SQ
South Dakota	Aberdeen	AD
	Sioux Falls	IQ
Tennessee	Chattanooga	CG
	Clarkesville	YN
	Johnson City	JH
	Kingsport	KP
	Knoxville	KN
	Memphis	ME
	Nashville	NA
Texas	Abilene	AB
	Amarillo	AM
	Arlington	IA

Exhibit 3.24.37-3 (Cont. 10) (01-01-2017)
Major City Codes

State	City	MCC
	Austin	AU
	Brownsville	BJ
	Beaumont	BT
	Corpus Christi	CC
	Dallas	DA
	El Paso	EP
	Fort Worth	FW
	Galveston	GA
	Garland	GD
	Harlingen	HR
	Houston	HO
	Irving	IR
	Laredo	LD
	Lubbock	LU
	Plano	PF
	Port Arthur	PA
	San Antonio	SO
	Waco	WX
	Wichita Falls	WF
Utah	Ogden	OG
	Provo	PV
	Salt Lake City	XU
	West Valley City	WC
Vermont	Burlington	BU
Virginia	Alexandria	AX
	Arlington	AR
	Charlottesville	CV
	Chesapeake	CP
	Hampton	HP
	Newport News	NN
	Norfolk	NV

Exhibit 3.24.37-3 (Cont. 11) (01-01-2017)
Major City Codes

State	City	MCC
	Petersburg	PG
	Portsmouth	PM
	Richmond	RI
	Roanoke	RO
	Virginia Beach	VB
Washington	Bellingham	BH
	Bremerton	BY
	Kennewick	KW
	Olympia	OL
	Seattle	SE
	Spokane	SW
	Tacoma	TC
	Vancouver	VA
West Virginia	Charleston	CW
	Huntington	HN
	Parkersburg	PK
	Wheeling	WH
Wisconsin	Green Bay	GB
	Janesville	JE
	Kenosha	KE
	Madison	MN
	Milwaukee	MW
	Oshkosh	OK
	Racine	RA
	Sheboygan	XB
	West Allis	WA
Wyoming	Casper	CZ
	Cheyenne	CY

Exhibit 3.24.37-4 (01-01-2017)**Majors City Codes (MCCs) for which City/State Generation Fails**

State	City	MCC
Alabama	Montgomery	MG
Florida	Hialeah	HI
	Jacksonville	JV
Georgia	Atlanta	AT
	Columbus	CM
Hawaii	Honolulu	HL
Massachusetts	Newton	NE
New York	New York	NY
	Schenectady	SK
	Syracuse	SY
North Carolina	Winston-Salem	WS
Ohio	Akron	AK
Pennsylvania	Philadelphia	PH
	Pittsburgh	PI
South Carolina	Charleston	CT
Tennessee	Kingsport	KP
	Memphis	ME
	Nashville	NA
Texas	El Paso	EP
Utah	Salt Lake City	XU
Virginia	Charlottesville	CV
	Virginia Beach	VB
Wisconsin	West Allis	WA

Exhibit 3.24.37-5 (01-01-2014)
State Codes for States

The following State Codes should always be used for States.

State	Abbreviation	State	Abbreviation
Alabama	AL	Montana	MT
Alaska	AK	Nebraska	NE
Arizona	AZ	Nevada	NV
Arkansas	AR	New Hampshire	NH
California	CA	New Jersey	NJ
Colorado	CO	New Mexico	NM
Connecticut	CT	New York	NY
Delaware	DE	North Carolina	NC
District of Columbia	DC	North Dakota	ND
Florida	FL	Ohio	OH
Georgia	GA	Oklahoma	OK
Hawaii	HI	Oregon	OR
Idaho	ID	Pennsylvania	PA
Illinois	IL	Rhode Island	RI
Indiana	IN	South Carolina	SC
Iowa	IA	South Dakota	SD
Kansas	KS	Tennessee	TN
Kentucky	KY	Texas	TX
Louisiana	LA	Utah	UT
Maine	ME	Vermont	VT
Maryland	MD	Virginia	VA
Massachusetts	MA	Washington	WA
Michigan	MI	West Virginia	WV
Minnesota	MN	Wisconsin	WI
Mississippi	MS	Wyoming	WY
Missouri	MO		

Exhibit 3.24.37-6 (01-01-2014)

State Codes for US Possessions (Austin Only)

State	Abbreviation	State	Abbreviation
Puerto Rico	PR	Virgin Islands	VI
Guam	GU	American Samoa	AS
Northern Mariana Islands	MP	Marshall Islands	MH
Federated States of Micronesia	FM	Palau	PW

Exhibit 3.24.37-7 (01-01-2022)
Valid Received Date Stamps

Received Date stamps MUST contain the word “Received.” Received Date stamps can come from a Submission Processing Site or from other IRS offices. *Exception:* Taxpayer Advocate Services (TAS) Received Date stamps and EEFAX dates are NOT valid. Internally faxed returns may also have a stamp or label that is considered valid if it contains the word “Received.”

Examples of **VALID** Received Date Stamps:

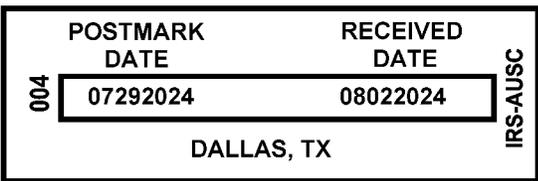
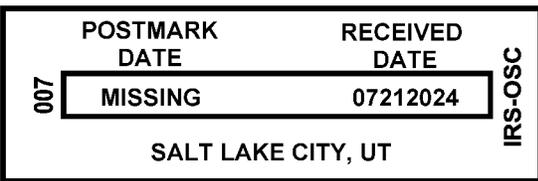
	<p>RECEIVED #047 05 - 17 - 2024 IRS MAIL BOSTON, MA</p>	<p>RECEIVED 092424 OSC IRS #7384</p>
<p>RECEIVED OCT 20 2024 IRS AUSTIN DISTRICT COLLECTION DIV. GROUP 1800</p>	<p>RECEIVED SEP 09 2024 TECH/STATUTE UNIT</p>	<p>RECEIVED SB/SE/COMPLIANCE JUNE 14 2024 MONTPELIER, VERMONT</p>
<p>RECEIVED 0 5 1 3 2024 IRS - PITTS; PA 506</p>	<p>RECEIVED MAY 19 2024 PSC-CSCO-DEPT.3-2</p>	
		
 <p>(Enter received date as 080224.)</p>		 <p>(Enter received date as 072124.)</p>
<p>IRS RECEIVED DATE <u>07/20/2024</u> “PROCESS AS ORIGINAL- FAXED RETURN” <i>(On a label, with a handwritten date.)</i></p>	<p>RECEIVED 04252024 <i>(On internally faxed returns only.)</i></p>	<p>RECEIVED WITH REMITTANCE COLLECTION & DEPOSIT NO. 3 MAY 14 2024 VIRGIN ISLANDS BUREAU OF INTERNAL REVENUE ST THOMAS VI <i>(International Office)</i></p>

Exhibit 3.24.37-8 (01-01-2022)
Invalid Received Date Stamps

Received Date stamps **MUST** contain the word “Received.” Received Date stamps can come from a Submission Processing Site or from other IRS offices. *Exception:* Taxpayer Advocate Services (TAS) Received Date stamps and EEFAX dates are **NOT** valid. Internally faxed returns may also have a stamp or label that is considered valid if it contains the word “Received.”

Examples of **NOT VALID** Received Date Stamps:

<p style="text-align: center;">CSCO</p> <p style="text-align: center;">2024 AUG 22 P 1:46</p> <p style="text-align: center;">AUSTIN, TX</p> <p style="text-align: center;"><i>(Does not have “RECEIVED.”)</i></p>	<div style="border: 1px solid black; padding: 10px; text-align: center;"> <p>COLLECTION</p> <div style="border: 1px solid black; padding: 2px; display: inline-block;"> <p>NOV 18 2024</p> </div> <p>TDA/TDI</p> </div> <p style="text-align: center;"><i>(Does not have “RECEIVED.”)</i></p>
<p style="text-align: center;">NO REPLY</p> <p style="text-align: center;">JUL 14 2024</p> <p style="text-align: center;">CLERICAL</p> <p style="text-align: center;"><i>(Does not have “RECEIVED.”)</i></p>	<p style="text-align: center;">SEP 19 2024</p> <p style="text-align: center;">C&E CORR DS</p> <p style="text-align: center;"><i>(Does not have “RECEIVED.”)</i></p>
<p style="text-align: center;">PROOF OF DELIVERY ONLY THIS IS NOT AN OFFICIAL RECEIPT</p> <p style="text-align: center;">OCT 27 2024</p> <p style="text-align: center;">INTERNAL REVENUE SERVICE</p> <p style="text-align: center;"><i>(Does not have “RECEIVED.”)</i></p>	<p style="text-align: center;">REC'D <u>04-20-2024</u></p> <p style="text-align: center;"><i>(Does not clearly have an IRS office.)</i></p>
<p style="text-align: center;">RECEIVED</p> <p style="text-align: center;">DEC 11 2024</p> <p style="text-align: center;">TAXPAYER ADVOCATE SERVICE MISSOURI</p> <p style="text-align: center;"><i>(Received Date from Taxpayer Advocate Service.)</i></p>	<p style="text-align: center;">RECEIVED BY IRS-EEFAX</p> <p style="text-align: center;">06/29/2024 5:28PM (GMT-04:00)</p> <p style="text-align: center;"><i>(EEFAX Date; usually printed in margin)</i></p>

Exhibit 3.24.37-9 (01-01-2025)**Glossary**

Term	Definition
Alpha Block Control (ABC)	A three-character code assigned to each block of documents for submission processing control purposes. It is normally pre-printed in the upper left corner of the control document (e.g., Form 813, Form 1332, or Form 3893). However, it may be hand printed, and appear in another location, i.e., in the box entitled "Block Control Number".
Batch Number	A number assigned to a group of blocks to aid in the control of documents during subsequent processing.
Blank Section	A Blank Section is a section where only the Must Enter fields are entered.
Block Out of Balance (BOB)	A condition exists in a given block of documents that creates an out-of-balance condition. Common examples of BOB conditions are: the sum of money amounts in each document does not match the Block Header total for the block or the actual count of documents within the block may be different than the count from the Block Header. A KV EOP may BOB a block by overlaying the Section Number with "BB".
Calendar Year	Twelve (12) consecutive months ending December 31.
Check Digit	Two alpha characters, A to Z (excluding E, G, and M) that are derived by applying a mathematical formula to the EIN or SSN at the National Computing Center.
Document Locator Number (DLN)	A fourteen (14) digit number assigned to each document for control purposes. The computer-generated fourteenth (14th) digit may be changed on re-input or prior year documents as needed. The number is made up as follows: <ul style="list-style-type: none"> • Digits 1-2 — File Location Code (Submission Processing Site or D.O.) • Digit 3 — Tax Class • Digits 4-5 — Document Code • Digits 6-8 — Julian Date (numeric day of the year) • Digits 9-11 — Block Number • Digits 12-13 — Serial Number • Digit 14 — Year Digit (ISRP will generate the current processing year as the year digit. Re-input and prior year documents may require manual entry of the year digit.)
Edited Data	Colored pencil and/or ink entries and alterations to existing entries on documents by other IRS functional areas, such as Code and Edit, Entity, etc., Examples include colored pencil and/or ink circling, X-ing, underlining and changing of existing entries, and new entries.
Element	An item of information that is to be transcribed. Each element has been clearly identified on the ISRP Transcription Operation Sheets to indicate its location on the document, the sequence of transcription, and the instructions for transcription.

Exhibit 3.24.37-9 (Cont. 1) (01-01-2025)

Glossary

Term	Definition
End of Block (EB)	“EB” must be entered if the block does not contain 100 documents. The OE EOP will overlay the Section Number with “EB”. The block will automatically end after 100 documents are entered.
Entity Area	The face of a document where the name, address, and Taxpayer Identification Number may appear.
Field	Where data is entered for each element within a section, (e.g., SSN, Name Control, etc.). A field may be either fixed or variable in length.
Field Termination Keys	<ol style="list-style-type: none"> 1. <Enter> or <-> (MINUS) keys. <Enter> identifies a positive field or indicates that no data was present for the field. <-> (MINUS) identifies negative amounts. 2. <F6>, or <*> on the numeric keypad may be used as a field termination key when used to move to the next MUST ENTER field.
Filling Periods	In fixed-length elements, all positions must be filled (except in the Primary Name Control) to assure proper processing. If data is not present or is incomplete, filling periods are entered in the blank positions.
Fiscal Year	Twelve (12) consecutive months ending on the last day of any month other than December or a 52-53-week year.
Fixed Length Element	An element of data that does not require the use of a field termination key. Every position allocated to the element must be filled. When data for a position is not available, periods must be inserted, except for the Primary Name Control (NC). When the Primary Name Control is less than 4 characters, filling periods are not required, but pressing <Enter> is necessary. This procedure assures that the data is sequenced in a manner that the system can recognize for subsequent processing.
Intermediate Entity	A document entered with a Name Control/Check Digit, TINs, and the full address. Used to update the address on accounts already established on the Masterfile.
Log On/Log Off	The procedures used to log on and off the ISRP system.
Long Entity	A document entered with the TINs, full name, AIL, and address. Used to establish accounts on the Masterfile and to update accounts already established.
Missing Section Indicator	A section was present and transcribed by the OE EOP, but the document was physically missing at KV is indicated by the KV EOP overlaying the Section Number with “MS”.
Mixed Data	An EOP has transcribed the entity from one document and the remaining information from another document.
Negative Entries	Data Conversion will transcribe entries as negative if bracket(s) are pre-printed on the form, bracketed or otherwise indicated as negative by the taxpayer, or edited by IRS personnel. If the field does not accept minus in the field termination column (Fld. Term.) of the IRM, enter the amount and press <Enter> unless otherwise instructed.

Exhibit 3.24.37-9 (Cont. 2) (01-01-2025)

Glossary

Term	Definition
Non-Compute	A tax return on which the taxpayer reported all income items but did not compute the tax.
Partial Entity	A document entered with TINs, name line, and/or AIL. Used to update the name line or AIL on accounts already established on the Masterfile.
Positive Entries	Line entries on a return that are not negative entries. These fields will be terminated with <Enter>.
Prior Year	A tax return with a due date prior to the current processing year.
Prompt	A word, phrase, or instruction that appears on the screen to indicate what should be entered by the EOP or what action should be taken.
Record	A structured unit of data shown on the workstation display, one screen at a time.
Re-entry Blocks	<ol style="list-style-type: none"> 1. Re-entry blocks contain documents that were incorrectly processed initially and must be re-entered in ISRP. They consist of three types, depending on the point at which they fall out: <ol style="list-style-type: none"> a. Documents that fall out during submission processing (for example, during Error Resolution) are classified as 'SC Reinputs', and are identified with Re-entry Source Code '4'. b. A document that falls out during Master File processing as Unpostable is classified as a 'Reinput of Unpostable Document' and is identified with Re-entry Source Code 'N'. c. A document that has posted incorrectly to the Master File is called a 'Reprocessable', and is identified with Re-entry Source Code 'R'. 2. The generated year digit and the year digit in box 12 on Form 3893 must be the same.
Section	A series of fields that have been grouped together for processing purposes and assigned an identifying Section Number.
Serial Number	The last two digits before the year digit of the Document Locator Number (DLN). The year digit is the last digit of the DLN and may be after a hyphen, or in a larger size font than the serial numbers.
Short Entity	A document entered with Check Digit/Name Control and TINs. Used for accounts already established on the Masterfile with no entity change.
Special Characters	<p>Special Characters are any keyboard characters that are not alpha or numeric. Enter a space for a special character unless otherwise instructed. When the "Instructions" column of the program-specific IRMs indicate to "ignore" or "omit" special characters, do not enter a space.</p> <p>Note: Never enter two consecutive spaces.</p>

Exhibit 3.24.37-9 (Cont. 3) (01-01-2025)**Glossary**

Term	Definition
Variable Length Element	An element of data that is closed with a field termination key. Only the positions required to enter the data are utilized. The use of a field termination key signifies the end of data and is used to sequence the data for subsequent processing. A variable length element may contain fixed length data in addition to variable data; i.e., a Transaction Code (fixed length) and a related amount (variable length) constitutes one variable length element.

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