



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

3.24.38

OCTOBER 16, 2024

EFFECTIVE DATE

(01-01-2025)

PURPOSE

- (1) This transmits revised IRM 3.24.38, ISRP System, BMF General Instructions.

MATERIAL CHANGES

- (1) IRM 3.24.38.3.4.4 Correspondence Imaging System (CIS) updated to Correspondence Imaging Inventory (CII).
- (2) IRM 3.24.38.3.4.5.1 Updated If and Then chart address edit to local campus procedures.
- (3) IRM 3.24.38.3.4.5.1 Enhanced-Entity Index File (E-EIF) Check, correction to Zip Key Examples, STREET KEY W34. IPU 24U0006 issued 01-02-2024.
- (4) IRM 3.24.38.3.4.14.2 Note added to remind of IRS stoppage of printing and distributing of pre-printed labels in 2009.
- (5) IRM 3.24.38.3.4.14.4 Additional Note added to instructions of Tax Identification Numbers (TINs).
- (6) IRM 3.24.38.3.4.14.5 (6) Update to instructions when entering the Received Date. IPU 24U0304 issued 02-28-2024.
- (7) Exhibit 3.24.38-1 Name and acronym change from CPU - Central Processing Unit to GLDS - Support Services (GSS). IPU 24U0636 issued 05-10-2024.
- (8) Exhibit 3.24.38-6 BMF ISRP IRMs, Program Numbers and Block Header Validity Checks, updated to add year 2024 programs to various Forms 941, Forms 943, Forms 944 and Form CT-1. Removed "and Later" verbiage from 2023.
- (9) Exhibit 3.24.38-7 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. ISRP IRM 3.24.212 correction to Form 4868 Tax Class Doc. Code removal of Form 8868 and Form 5558.
- (10) Exhibit 3.24.38-8 Program Number Look-up, Updated IRM 3.24.13 to add year 2024 programs to various Forms 940, Forms 943, Forms 944 and Form CT-1. Removed "and Later" verbiage from 2022 and 2023. Updated Programs to IRM 3.24.3 and IRM 3.24.212.
- (11) Incorporated various editorial changes throughout the IRM including, grammar, gender neutral and updating references, abbreviations, acronyms and links.
- (12) IRM 3.24.38 revised throughout to update organizational title Wage and Investment to Taxpayer Services. IPU 24U0636 issued 05-10-2024.

EFFECT ON OTHER DOCUMENTS

IRM 3.24.38 dated November 13, 2023 (effective date January 1, 2024), is superseded. The following IRM procedural updates have been incorporated into this IRM: IPU 24U0006 issued 01-02-2024, IPU 24U0304 issued 02-28-2024, IPU 24U0636 issued 05-10-2024.

AUDIENCE

Data Conversion Operations

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3.24.38

BMF General Instructions

Table of Contents

3.24.38.1 Program Scope and Objectives

- 3.24.38.1.1 Background
- 3.24.38.1.2 Authority
- 3.24.38.1.3 Responsibilities
- 3.24.38.1.4 Program Management and Reviews
- 3.24.38.1.5 Program Controls
- 3.24.38.1.6 Terms/Definitions/Acronyms
- 3.24.38.1.7 Related Resources
- 3.24.38.1.8 IRM Deviations
- 3.24.38.1.9 Data Entry Phases

3.24.38.2 General Information

- 3.24.38.2.1 ISRP Log in and Security
 - 3.24.38.2.1.1 Log in to Windows
 - 3.24.38.2.1.2 Working with Multiple Windows
 - 3.24.38.2.1.3 Log on to the ISRP System
 - 3.24.38.2.1.4 Log off the ISRP System
- 3.24.38.2.2 Data Entry Operations Window
 - 3.24.38.2.2.1 Menu Bar
- 3.24.38.2.3 Visual Basic Data Entry Application (VBDEA)
 - 3.24.38.2.3.1 Entry Operator (EOP) Dialog Box
 - 3.24.38.2.3.2 Locked Block
 - 3.24.38.2.3.3 Visual Basic Data Entry Application Screen Display
- 3.24.38.2.4 ISRP Keyboard
 - 3.24.38.2.4.1 Embedded Keypad
 - 3.24.38.2.4.2 Numeric Keypad
 - 3.24.38.2.4.3 Special Key Characteristics
- 3.24.38.2.5 Operator Statistics

3.24.38.3 Data Entry Information

- 3.24.38.3.1 Original Entry (OE)
 - 3.24.38.3.1.1 Block Header — Original Entry (OE)
 - 3.24.38.3.1.2 Document Entry — Original Entry (OE)
- 3.24.38.3.2 Key Verification (KV)
 - 3.24.38.3.2.1 Block Header — Key Verification (KV)
 - 3.24.38.3.2.2 Verifying Documents — Key Verification (KV)
 - 3.24.38.3.2.3 Mixed Data/Missing Section or Document — Key Verification (KV)

-
- 3.24.38.3.3 Block Edit (BE)
 - 3.24.38.3.4 Data Entry Operation Instructions — Original Entry (OE), Key Verification (KV) and Block Edit (BE)
 - 3.24.38.3.4.1 Coding and Editing
 - 3.24.38.3.4.2 MUST ENTER Fields
 - 3.24.38.3.4.3 Mis-Blocked Documents and Documents with a Differing Formats
 - 3.24.38.3.4.4 Correspondence Imaging Inventory (CII) Returns
 - 3.24.38.3.4.5 Entity Processing
 - 3.24.38.3.4.5.1 Enhanced-Entity Index File (E-EIF) Check
 - 3.24.38.3.4.6 Excess Data (Field Overflow)
 - 3.24.38.3.4.7 Illegible Data
 - 3.24.38.3.4.8 Zero Balancing
 - 3.24.38.3.4.9 Error Messages
 - 3.24.38.3.4.10 Error Correction
 - 3.24.38.3.4.11 Inserting and Deleting Documents and Sections
 - 3.24.38.3.4.11.1 Inserting and Deleting Documents
 - 3.24.38.3.4.11.2 Inserting and Deleting Sections
 - 3.24.38.3.4.12 End of Block (EB)
 - 3.24.38.3.4.13 Uncompleted Blocks
 - 3.24.38.3.4.14 Common Field Types
 - 3.24.38.3.4.14.1 Document Locator Number (DLN)
 - 3.24.38.3.4.14.2 Check Digit/Name Control
 - 3.24.38.3.4.14.3 Determining the Name Control
 - 3.24.38.3.4.14.4 Taxpayer Identification Numbers (TINs)
 - 3.24.38.3.4.14.5 Date, IRS Received Date, Tax Year and Tax Period Fields
 - 3.24.38.3.4.14.6 Name Line Entries
 - 3.24.38.3.4.14.7 In Care of Name
 - 3.24.38.3.4.14.8 Street Address
 - 3.24.38.3.4.14.9 Foreign Address
 - 3.24.38.3.4.14.10 City
 - 3.24.38.3.4.14.11 State
 - 3.24.38.3.4.14.12 ZIP Code
 - 3.24.38.3.4.14.13 Computer Condition Code (CCC)
 - 3.24.38.3.4.14.14 Privacy and Civil Liberties Impact Assessment (PCLIA) / North America Industry Classification System (NAICS) Codes
 - 3.24.38.3.4.14.15 Error Resolution System (ERS) Action Code
 - 3.24.38.3.4.14.16 Money Amounts
 - 3.24.38.3.4.14.17 Remittance/Payment Received
 - 3.24.38.3.4.14.18 Third Party Designee and Discuss with Preparer Check boxes

- 3.24.38.3.4.14.19 Third Party Designee ID Number
- 3.24.38.3.4.14.20 Preparer's SSN, Firm's EIN and Preparer's TIN
- 3.24.38.3.4.14.21 Telephone Numbers

Exhibits

- 3.24.38-1 Abbreviations and Acronyms
- 3.24.38-2 Definitions
- 3.24.38-3 Major City Codes (MCC)
- 3.24.38-4 Major City Codes (MCCs) for which City/State Generation Fails - Use MCC
- 3.24.38-5 Foreign Country Codes (FCC)
- 3.24.38-6 BMF ISRP IRMs, Program Numbers and Block Header Validity Checks
- 3.24.38-7 Other ISRP IRMs, Program Numbers and Block Header Validity Checks
- 3.24.38-8 Program Number Look-up
- 3.24.38-9 Standard Abbreviations

3.24.38.1
(01-01-2023)
Program Scope and Objectives

- (1) Purpose: The instructions in this IRM apply to the Original Entry, Key Verification, and Block Edit of paper filed tax returns, remittances and related data through the Integrated Submission and Remittance Processing System (ISRP) and Quality Review of Original Entry and Key Verification.
- (2) Audience: Submission Processing Data Conversion Operation personnel including general clerks and leads. These instructions apply to all campuses.
- (3) Policy Owner: The Director, Submission Processing, Taxpayer Services Division.
- (4) Program Owner: Return Processing Branch, Mail Management/Paper Processing Section.
- (5) Primary Stakeholders: Those affected by these procedures or have input to the procedures including a change in workflow, additional duties, change in established time frames, and similar issues include (but not limited to):
 - Accounts Management (AM)
 - Chief Counsel
 - Compliance
 - Information Technology (IT) Programmers
 - Large Business and International (LB&I)
 - Small Business Self-Employed (SBSE)
 - Statistics of Income (SOI)
 - Submission Processing (SP)
 - Taxpayer Advocate Service (TAS)
 - Tax Exempt and Government Entities (TEGE)
- (6) Program Goals: The goal of this program is to correctly transcribe Business Master File paper filed tax returns and related documents for further processing using the instructions in this IRM.

3.24.38.1.1
(10-30-2019)
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 Exhibit 3.24.38-6, BMF ISRP IRMs, Program Numbers and Block Header Validity Checks, and how to utilize the ISRP system to perform quality review.

3.24.38.1.2
(01-01-2018)
Authority

- (1) The following provide authority for the instructions in this IRM to be performed in support of completing compliance functions to make credits or refunds of any internal revenue tax, processing of non-revenue forms, and administrative support forms.
 - a. Title 26 of the United States Code (USC) or more commonly known as the Internal Revenue Code (IRC).
 - b. All Policy Statements for Submission Processing are contained in IRM 1.2.1.4, Servicewide Policies and Authorities, Policy Statements for Submission Processing Activities:
 - Code sections which provide the IRS with the authority to issue levies.
 - Congressional Acts which outline additional authorities and responsibilities like the Travel and Transportation Reform Act of 1998 or the Tax Reform Act of 1986.
 - Policy Statements that provide authority for the work being done.

3.24.38.1.3
(01-01-2018)

Responsibilities

- (1) The Campus Director is responsible for monitoring operational performance for their campus.
- (2) The Operations Manager is responsible for monitoring operational performance for their operation.
- (3) The Team Manager/Lead is responsible for performance monitoring and ensuring employees have the tools to perform their duties.
- (4) The Team Employees are responsible to follow the instructions contained in this IRM and maintain updated IRM procedures.

3.24.38.1.4
(01-01-2023)

Program Management and Reviews

- (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 2240, Daily Production Report - Program Sequence
 - PCC 6040, SC WP&C Performance and Cost Report
 - PCC 6240, SC WP&C Program Analysis Report
 - PCB 0440, Daily Workload and Staff hours Schedule
 - PCB 0540, Weekly Workload and Staffing Schedule
- (2) Program Effectiveness: Management measures weekly goals using the above reports for each function compared to the established completion schedule. Each function is expected to complete the inventory on or before the program completion date, and to retain or exceed schedule prior to the program completion date stated in IRM 3.30.123, Work Planning and Control Processing Timeliness: Cycles, Criteria, and Critical Dates. Local management conducts and monitors quality reviews and takes corrective action to ensure quality products. Managerial and product reviews supplement the quality review process.
- (3) Annual Review: Management reviews the processes in this manual annually to ensure accuracy and promote consistent tax administration.

3.24.38.1.5
(01-01-2023)

Program Controls

- (1) Integrated Submission and Remittance Processing (ISRP) system access is granted through the Business Entitlement Access Request System (BEARS), request process.
- (2) The reports for the Control Data Analysis, Project PCD, are on the Control-D/ Web Access server, which has a login program control.
- (3) Quality Review conducts a statistical valid sample size review of completed work to ensure IRM guidelines are followed.

3.24.38.1.6
(01-01-2018)

Terms/Definitions/ Acronyms

- (1) For terms, definitions, and acronyms, visit Exhibit 3.24.38-1, Abbreviations and Acronyms.

3.24.38.1.7
(01-01-2023)
Related Resources

- (1) The following table lists related sources of guidance on the processing of BMF tax returns and related documents:

RESOURCE	LINK/TITLE
Instructor’s Corner for Submission Processing	https://irsgov.sharepoint.com/sites/le3adm_instcrnr
Servicewide Electronic Research Program (SERP)	http://serp.enterprise.irs.gov/
Integrated Automation Technologies (IAT)	https://irsgov.sharepoint.com/sites/IAT

- (2) Document 7071-A, Name Control Job Aid - For Use Outside of the Entity Area.

3.24.38.1.8
(01-01-2018)
IRM Deviations

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

3.24.38.1.9
(01-01-2023)
Data Entry Phases

- (1) Data entry is accomplished using Original Entry, Key Verification and Block Edit. A brief description of each follows:
- (2) **Original Entry (OE)** consists of:
 - a. Entering data from 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 have been key verified. Quality Review can only access completed blocks.

3.24.38.2
(01-01-2016)

General Information

- (1) This section provides instructions for using the ISRP system.

3.24.38.2.1
(01-01-2023)

ISRP Log in and Security

- (1) This section provides instructions for log in, log off and security.

Note: Logging on to the ISRP system requires activation through the BEARS process. This will assign a User Name to the employee. The User Name identifies the type of user as an Entry Operator (EOP), Quality Review Operator (QR), Supervisory Operator (SOP), Work Leader Operator (WOP) or System Administrator (SA).

3.24.38.2.1.1
(01-01-2023)

Log in to Windows

- (1) Press **<Ctrl>-<Alt>-** to begin logging in to the Windows environment.

- (2) An Authorized Government Use Only screen will display. Be sure to read the entire message. If you are not authorized to use the system, do not continue logging in. If you are authorized, press **<Enter>** to continue 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 your Smart Identification (SmartID) card into the card reader attached to your computer.

Note: The card reader may be built into the keyboard or attached as a separate USB device.

- (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) Input your SmartID Personal Identification Number (PIN). To protect your PIN, the system displays a dot for each character typed.

Note: Make sure the **<Num Lock>** is on if using the 10-key pad.

- (6) Press **<Enter>** to log in to Windows.

3.24.38.2.1.2
(10-30-2019)

Working with Multiple Windows

- (1) The Windows environment allows you to have multiple windows open and switch between them as needed. For example, you can have the ISRP application open in one window with the SERP IRM via Microsoft Edge open in another. When open, the ISRP application will take up your entire monitor in a "full screen" mode. However, you can still switch between currently open windows or open a new window while in the ISRP application.

- (2) A new window/application can be opened within the ISRP application by pressing the **<Windows>** key on your keyboard (lower left corner in between the **<Ctrl>** and **<Alt>** keys). Pressing this key opens the Windows Start menu and allows you to search for and select/open other windows and applications.
- (3) Select open windows using **<Alt>-<Tab>** on your keyboard.
 - 1. Press **<Alt>-<Tab>** together to open the window selection screen.
 - 2. While continuing to hold down the **<Alt>** key, press the **<Tab>** key to move forward through available windows.
 - 3. When you've selected the desired window, release the **<Alt>** key and the selected window will display.

3.24.38.2.1.3
(01-01-2023)
Log on to the ISRP System

- (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** in the list of available applications.
- (3) Select the ISRP folder. The folder expands to show the options of **Block Data Viewer, EOP Application, and Functions**.
- (4) Select the appropriate option. For data entry, select **EOP Application**.
- (5) The sp_eop application dialog box appears.

3.24.38.2.1.4
(01-01-2023)
Log off the ISRP System

- (1) To log off when entering or verifying document data:
 - 1. Be sure to exit the Visual Basic Data Entry Application (VBDEA) properly before logging off when entering or verifying document data by pressing **<F9>** twice. 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". The Data Entry Operations window will appear. Select the "X" in the upper right corner of the screen. See Figure 3.24.38-1 below.
- (2) To log off from the Data Entry Operations window:
 - 1. Press **<Ctrl>-<Alt>-**.
 - 2. At the option screen, select Sign Out.
 - 3. Remove your SmartID card.
- (3) Logging off or removing your Smart ID from the workstation prevents unauthorized access.



Figure 3.24.38-1 Data Entry Operations Window Log off

3.24.38.2.2
(01-01-2016)
**Data Entry Operations
Window**

- (1) After successfully logging in as an Entry Operator (EOP), the Data Entry Operations window appears. SOPs may also display the Data Entry Operations by selecting “eop-applications” from the Start menu. The window consists of the following components:
- Title bar which displays the name of the window.
 - Menu bar which provides pull-down menu choices (detailed below) for access to ISRP functions.
 - Tool bar which displays a printer icon and a Help icon.
 - Status bar which indicates if the Num Lock Key is activated.

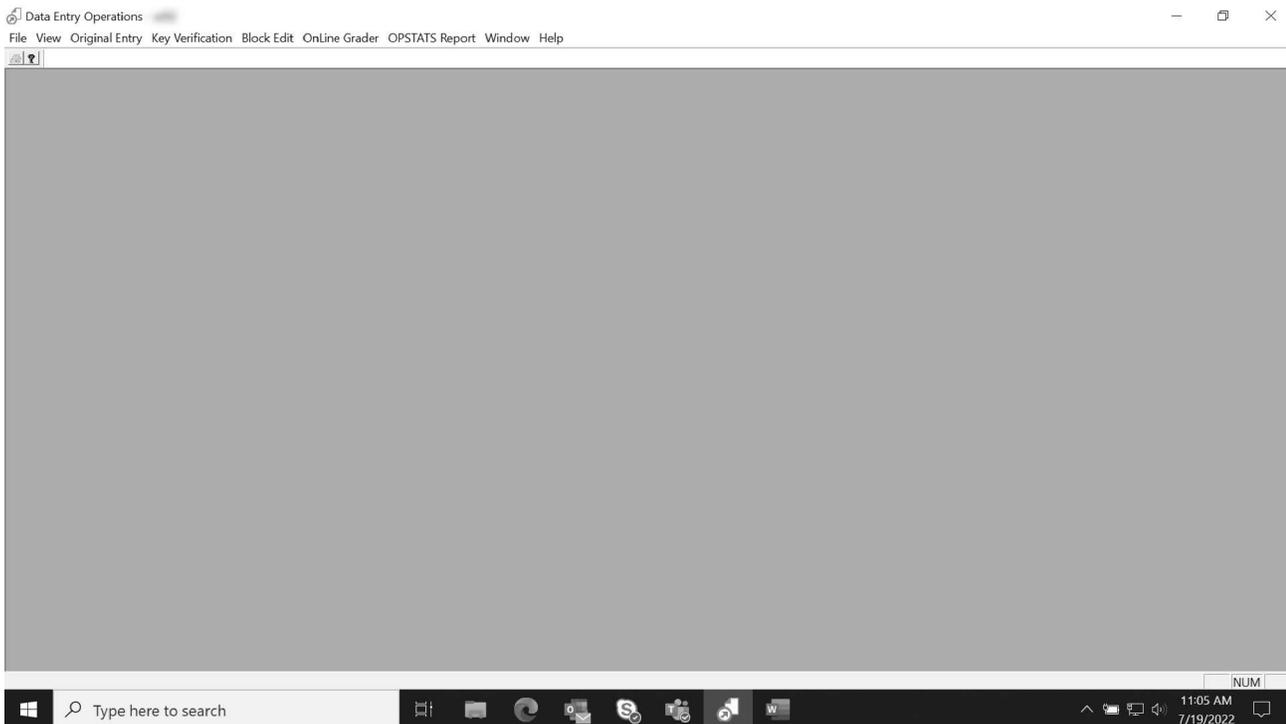


Figure 3.24.38-2 Data Entry Operations Window

3.24.38.2.2.1
(01-01-2023)
Menu Bar

- (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>** and the underlined letter(s) of the menu option(s); or
 - Press **<F10>**, arrow to the selected function and press **<Enter>**.
- (3) Selecting a menu title opens a pull-down menu. The user can select the appropriate menu option to perform the desired function. The following are the menu choices available to the operator:
- **File→Delete** — Closes the currently displayed report window.
 - **File→Print** — Prints the currently displayed report.
 - **File→Print Setup** — Allows a printer to be specified for printing reports.
 - **View→Toolbar** — Allows the Toolbar to be toggled on and off.
 - **View→Status Bar** — Allows the Status Bar to be toggled on and off by pressing **<Enter>**.

- Original Entry→OE→New — Allows initial entry of a block.
- Original Entry→OE→Resume — Allows resumption entry of a partially entered block.
- Original Entry→OET — Allows original entry of any ISRP program in a training mode.
- *Original Entry→OEK→OEK for KVT→New — Allows initial entry of a block for use in KVT (see below).
- *Original Entry→OEK→OEK for KVT→Resume — Allows resumption of entry of a partially entered block for use in KVT (see below).
- *Original Entry→OEK→OEK for OLG→New — Allows initial entry of a block for use in OLG (see below).
- *Original Entry→OEK→OEK for OLG→Resume — Allows resumption of entry of a partially entered block for use in OLG (see below).
- Key Verification→KV→New — Allows initial Key Verification of a block.
- Key Verification→KV→Resume — Allows resumption of Key Verification of a partially verified block.
- Key Verification→KVT — Allows key verification of any ISRP program in a training mode.
- Block Edit — Allows editing of a block that has been completed.
- Online Grader→Practice Exercises with Feedback — Allows entry of practice blocks with immediate on-screen feedback when errors are made.
- Online Grader→Practice Blocks — Allows entry of practice blocks with a report of errors displayed on the screen at the conclusion of the block.
- Online Grader→Run for Grade — Allows entry of practice blocks with a printed report of errors generated.
- Online Grader→Keyboard Drill — Allows entry of practice data with a printed report of errors generated.
- OPSTATS Report — Generates the operators current Operator Statistics.
- Window — Lists open windows.
- Help — Not enabled in ISRP.

Note: Menu choices marked with an asterisk (*) are used by Course Developers or other operators designated by management.

3.24.38.2.3
(01-01-2016)
**Visual Basic Data Entry
Application (VBDEA)**

- (1) The application used for data entry in the ISRP system is Visual Basic Data Entry Application (VBDEA).

3.24.38.2.3.1
(01-01-2023)
**Entry Operator (EOP)
Dialog Box**

- (1) VBDEA data entry screens are accessed by selecting an operation from the drop-down menus in the Data Entry Operation window as described in IRM 3.24.38.2.2.1, Menu Bar. After selection of a menu option, the EOP Dialog box appears.
- (2) If you select **New** or **Resume** from the Original Entry (OE) or Key Verification (KV) Menu Bar, an EOP (Entry Operator) Dialog box appears.
- (3) Follow the instructions for accessing a block:

IF	THEN
Original Entry of a new block	<ol style="list-style-type: none"> 1. Enter the Program Number. Press <Tab>. 2. Enter the ABC (Alphanumeric Block Control). 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>.

See Figure 3.24.38-3 below for picture of the EOP Dialog box.

Note: If you have just ended a block, the program number of the block just entered will already be displayed and must be changed if the next block is a different program.

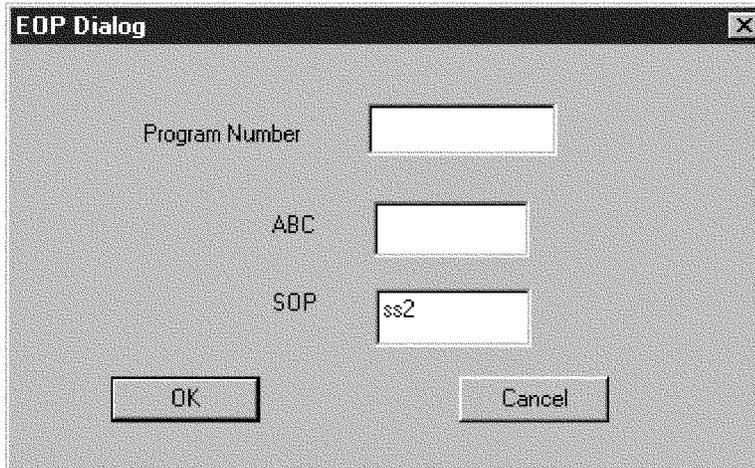


Figure 3.24.38-3 EOP Dialog Box

3.24.38.2.3.2
(01-01-2023)
Locked Block

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

3.24.38.2.3.3
(01-01-2018)
Visual Basic Data Entry Application Screen Display

- (1) The VBDEA Screen Display contains four components. From top to bottom, they are the Input Area, General Purpose Display Area, Status Bar Area or Status Line, and Function Key Area. See Figure 3.24.38-4 below for picture of the Data Input Display screen.

The screenshot shows a terminal window titled 'VBDEA' with a 'SECT: 01' indicator. The main area contains several input fields: SER#, CD, NC, EIN, ADDRESS CHECK?, TAXPR, ADD, CITY, ST, ZIP, RDATE, CC, ABLM, BXC RT, and ACTCD. At the bottom, a status bar displays: Status OE, Type 11500, ABC FVP, DSN, and Section # 01. Below the status bar is a row of function key labels: <F1> PREVIOUS FIELD, <F2> CLEAR & NEXT FLD, <F3> CLEAR & PREV FLD, <F6> NEXT M/E, <F8> PREV SEC DISPLAY, <F9> COMMAND MODE, and <F10> CLEAR FIELD.

Figure 3.24.38-4 Data Input Display

- (2) The **Input Area** contains the fields in which the document data is entered by the operator. Color is used to distinguish certain field characteristics: **Data Input Display**

COLOR	TYPE
Green	MUST ENTER
Pink	Enter/Minus (Positive/Negative)
Yellow	MUST ENTER and Enter/Minus (Positive/Negative)
Grayed-out	No entry allowed, such as the Remittance field on a non-remit return.

- (3) The **General Purpose Display Area** displays error messages, pop-up boxes, or informational messages.
- (4) The **Status Bar Area (Status Line)** displays the current operation and location in the block. It contains the following fields:
 - Status: the operation being performed (OE, KV, and BE)
 - Type: the program number
 - ABC: the Alphanumeric Block Control number for the current block
 - DSN: the current document’s serial number (blank if block header)

- Section Number: the current section number or “Blk Hdr” if block header
- (5) The **Function Key Area** displays function keys available to the operator based on the field the cursor is in. Function Key use is described IRM 3.24.38.2.4.3, Special Key Characteristics.

3.24.38.2.4
(01-01-2016)
ISRP Keyboard

- (1) The ISRP Keyboard has three types of keys:
- Function Keys - located on the top of the keyboard and numbered <F1> to <F12>.
 - Typewriter Keys - located under the function keys.
 - Numeric Keys - located on the right side of the keyboard.

3.24.38.2.4.1
(01-01-2016)
Embedded Keypad

- (1) The embedded keypad refers to a set of non-numeric keys in the right portion of the main part of the keyboard that can be used to enter numbers in certain fields. The embedded keypad is automatically activated for numeric fields and manually activated by pressing <Shift> in alphanumeric fields.

3.24.38.2.4.2
(01-01-2016)
Numeric Keypad

- (1) The numeric keypad is the set of 17 numeric and non-numeric keys located on the far-right end of the keyboard.
- (2) The <Num Lock> key on the numeric keypad is automatically activated when you log into ISRP. Do not turn it off. If you should accidentally turn <Num Lock> off, press <Num Lock> to turn it back on.

3.24.38.2.4.3
(01-01-2016)
Special Key Characteristics

- (1) Various functions unique to VBDEA are assigned to function keys and certain other keys on the ISRP keyboard. Specific functions vary depending on the processing mode and current field. The three processing modes are:
- **Append/Edit Mode** allows the operator to add documents and sections to a block. It is the default mode for OE.
 - **Command Mode** allows the operator to move within the block and insert, delete, or edit sections and documents.
 - **Verify Mode** is used in KV and allows the operator to verify OE data by re-keying the data on a field-by-field basis.

Use of the keys in each of the modes is described in the table below.
Special Key Characteristics

KEY	MODE: APPEND/EDIT (OE and BE)	MODE: COMMAND (OE, BE and KV)	MODE: VERIFY (KV)
<F1>	Moves the cursor to the previous field without erasing characters that have been entered.	Moves the cursor to the previous section in all sections except the block header.	Moves the cursor to the previous field without erasing characters that have been entered.
<F2>	Moves the cursor to the next field and erases any characters that have been entered.	Moves the cursor to the next section except in the last entered section.	Moves the cursor to the next field and erases any characters that have been entered.

KEY	MODE: APPEND/EDIT (OE and BE)	MODE: COMMAND (OE, BE and KV)	MODE: VERIFY (KV)
<F3>	Moves the cursor to the previous field and erases any characters that have been entered.	Changes Mode to Append/Edit allowing data to be entered and/or edited in the currently displayed section.	Moves the cursor to the previous field and erases any characters that have been entered.
<F4>		Returns to Append Mode in the last document entered in the block.	Returns to next document to be key verified.
<F5>	Duplicates data from the same field in the previous document and moves the cursor to the next field.	Initiates a search to find a document and section within the block.	Duplicates data from the same field in the previous document and moves the cursor to the next field.
<F6>	Moves the cursor to the next MUST ENTER field in the current section. (The cursor will skip any MUST ENTER field if it already has data present.) If no MUST ENTER field is present, the cursor moves to the prompt for the next section.		Moves the cursor to the next Must Verify field in the current section. (The cursor will skip any Must Verify field if it already has data present.) If no Must Verify field is present, the cursor moves to the prompt for the next section.
<F7>	Clears and overrides an error message, if allowed, and moves the cursor to the next field.	Deletes a section or document within a block except for the block header. If in Section 01, it will delete the document.	Clears and overrides an error message, if allowed, and moves the cursor to the next field.
<F8>	Displays the previously entered section. To finish viewing the section and return to the current section, the operator enters "Y" in the "DONE VIEWING PREVIOUS SECTION?" confirmation box.	Inserts section into the current document.	Displays the data entered in OE for a field. To continue verifying the field, the operator enters "Y" in the "DONE VIEWING OE VALUE?" confirmation box.
<F9>	Accesses Command Mode. If in the Block Header, it exits the block. Also used to clear error messages.	Exits the application.	Accesses Command Mode. If in the Block Header, it exits the block. Also used to clear error messages.
<F10>	Clears the field. The cursor remains in the field.		Clears the field. The cursor remains in the field.

KEY	MODE: APPEND/EDIT (OE and BE)	MODE: COMMAND (OE, BE and KV)	MODE: VERIFY (KV)
<F11>	Enters "PO BOX" in an address field.	For all sections except the block header and first document, moves back to the same section in the last document where that section exists.	Enters "PO BOX" in an address field.
<F12>	Fills a zero-filled field with question marks (???) and moves the cursor to the next field unless in the Block Header. If in the Block Header, clears all fields except the ABC field.	For all sections except the block header and last document, moves to the same section in the next document where that section exists.	Fills a zero filled field with question marks (???) and moves the cursor to the next field unless in the Block Header. If in the Block Header, clears all fields except the ABC field.
<Alt>-<F2>			Displays the previous section. To finish viewing the section and continue verifying the current section, operator enters "Y" in the "DONE VIEWING PREVIOUS SECTION?" confirmation box.
<Alt>-<F8>		Inserts a document	Shows the KV operator the data previously entered in OE for the current section. To continue verifying the section, the operator enters "Y" in the "DONE VIEWING OE VALUES?" confirmation box.
<Alt>-<F10>		Deletes End of Block (Block Edit only).	
<Alt>-<F12>	Displays field-level help in a pop up box that remains displayed until the operator clears it by pressing <Enter>. Caution: Refer to SERP for current procedures.		Displays field-level help in a pop up box that remains displayed until the operator clears it by pressing <Enter>. Caution: Refer to SERP for current procedures.

KEY	MODE: APPEND/EDIT (OE and BE)	MODE: COMMAND (OE, BE and KV)	MODE: VERIFY (KV)
<Alt>-<H>	Displays field-level help in a pop up box that remains displayed until the operator clears it by pressing <Enter>. Caution: Refer to SERP for current procedures.		Displays field-level help in a pop up box that remains displayed until the operator clears it by pressing <Enter>. Caution: Refer to SERP for current procedures.
<Enter>	Moves the cursor to the next field.		Moves the cursor to the next field.
<Home>	Moves the cursor to the first position of the Section Number field.		Moves the cursor to the first position of the Section Number field.
<Delete>		Deletes section or document within a block except for the block header. If in Section 01, deletes the document.	
<Pg 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.	Moves to the previous section for all sections except the block header.	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.
<Pg Dn>	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.	Moves to the next section for all sections except the last section entered.	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.
<↑> (up arrow)	Moves the cursor to the previous field without erasing characters that have been entered.	Moves to the previous section for all sections except the block header.	Moves the cursor to the previous field without erasing characters that have been entered.
<↓> (down arrow)	Moves the cursor to the next field and erases any characters that have been entered.	Moves to the next section for all sections except the last section entered.	Moves the cursor to the next field and erases any characters that have been entered.

KEY	MODE: APPEND/EDIT (OE and BE)	MODE: COMMAND (OE, BE and KV)	MODE: VERIFY (KV)
<→> (right arrow)	Moves the cursor one position to the right within the current field without erasing any characters. If the cursor is in the last position of the field, the cursor moves to the first position of the next field.		Moves the cursor one position to the right within the current field without erasing any characters. If the cursor is in the last position of the field, the cursor moves to the first position of the next field.
<←> (left arrow)	Moves the cursor one position to the left within the current field without erasing any characters. If the cursor is in the first position of the field, the cursor moves to the last position of the previous field.		Moves the cursor one position to the left within the current field without erasing any characters. If the cursor is in the first position of the field, the cursor moves to the last position of the previous field.
<*> (asterisk) on numeric keypad	Moves the cursor to the next MUST ENTER field in the current section. (The cursor will skip any MUST ENTER field if it already has data present.) If no MUST ENTER field is present, the cursor moves to the prompt for the next section.		Moves the cursor to the next Must Verify field in the current section. (The cursor will skip any Must Verify field if it already has data present.) If no Must Verify field is present, the cursor moves to the prompt for the next section.
<+> (plus sign) on numeric keypad	Enters double zero ("00")		Enters double zero ("00")
<-> (minus sign) on numeric keypad or in row of numeric keys	Enters data as a negative amount.		Enters data as a negative amount.
</> (forward slash) on numeric keypad	Inserts the letter "P" in the Preparer Taxpayer Identification Number (PTIN) field.		Inserts the letter "P" in the PTIN field.
<Shift>-<6> in row of numeric keys (not keypad)	Inserts the character "<", commonly called a caret or bracket in ISRP.		Inserts the character "<", commonly called a caret or bracket in ISRP.

3.24.38.2.5
(10-30-2019)
Operator Statistics

- (1) The Individual OPSTATS Report is a display that shows the operators production statistics for the current shift. To view the report, select “OPSTATS Report” from the Data Entry Operations window and press <Enter>. To remove data from the screen, press <ALT>-<F> and <Enter>.

Note: Do not use data shown in the report for time reporting purposes.

- (2) Fields displayed in the “OPSTATS” window are as follows:
 - a. **EOP** — User ID of the EOP requesting the report.
 - b. **PROGRAM** — Program(s) worked during the shift.
 - c. **KS** — Total keystrokes for the program/operation.
 - d. **KS/HR** — Keystrokes per hour for the program/operation.
 - e. **DOCS** — Total documents entered for the program/operation. (Block Headers are counted as documents.)
 - f. **D/HR** — Documents per hour for the program/operation.
 - g. **CHARS** — Total alphanumeric and special characters entered for the program/operation.
 - h. **CHAR/DOC** — Characters entered per document for the program/operation.
 - i. **E-TIME** — Total time spent in the program/operation.

Note: The KS, KS/HR, DOCS, D/HR, CHARS, CHAR/DOC, and E-TIME columns appear three times, once for each operation (OE, KV, and BE).

3.24.38.3
(01-01-2016)
Data Entry Information

- (1) Data entry is accomplished using Original Entry (OE), Key Verification (KV) and Block Edit (BE).

3.24.38.3.1
(01-01-2016)
Original Entry (OE)

- (1) This section provides instructions for the Original Entry (OE) of data into the ISRP System for processing. This data is transcribed by EOPs from blocks of documents. The OE function consists of OE New and OE Resume. OE New is used when first starting to enter a block. OE Resume is used to resume entering a block that was exited prior to entering all documents in the block. Detailed instructions for transcribing different types of documents are located in the document-specific IRMs.
- (2) During OE, the system does the following:
 - a. Checks program number and tax class/document code/transaction/MFT code year combinations to assure that the type of block is valid.
 - b. Sequence checks all document serial numbers and section numbers within documents.
 - c. Assures that the section number entered is valid for the document being transcribed.
 - d. Determines if all systematically required sections for a given document have been entered.
 - e. Zero balances the interrelated money amounts. Specific input sections are subjected to a zero-balance routine in which the combination of all positive and negative amounts should equal zero within given tolerances.
 - f. Checks entries between two lines or between a line and a section for missing data.
 - g. Validates the TIN against the Check Digit to ensure both are transcribed correctly.

- h. Determines if the information entered for a field is valid (i.e., alpha, numeric); if a field must contain data (i.e., Social Security Number (SSN), Employer Identification Number (EIN)); if a field must be filled (i.e., SSN, EIN); or if a field contains too many characters (overflow).

- (3) To access a block for Original Entry (OE) of work use the following instructions.

IF	THEN
You are starting OE of a new block,	<ol style="list-style-type: none"> 1. Select Original Entry→OE→New 2. Enter program number. Press <Tab> 3. Enter ABC. Press <Tab>. 4. Enter SOP ID if different from your SOP ID. 5. Select "OK" or press <Enter>.
You are resuming OE of a block that has been partially entered,	<ol style="list-style-type: none"> 1. Select Original Entry→OE→Resume 2. Enter ABC. Press <Tab>. 3. Enter SOP ID if different from your SOP ID. 4. Select "OK" or press <Enter>.

Note: If a locked block message appears, contact the Manager or Lead. The Manager or Lead must release the block at the workstation.

3.24.38.3.1.1
(01-26-2023)

Block Header — Original Entry (OE)

- (1) Visually compare the Document Locator Number (DLN) of Form 813, Form 1332, or Form 3893 with the DLN on the first document of the block before entering the block. If the DLNs do not match, refer the block to the Manager or Lead.
- (2) Enter the Program Number, ABC, and SOP ID in the EOP Dialog box. The block header screen display appears.
- (3) The Block Header Display is shown below.

Figure 3.24.38-5 Block Header Display

(4) The system displays the entered ABC and Program Number. (If you entered an incorrect ABC or Program Number in the EOP Dialog box, exit the block header and start over by pressing <F9> then answering “Y” to the confirmation message “**Cancel Block and Exit Application? All Data will be Lost!**”.) Enter remaining fields as instructed. The block header display for transcribing tax returns contains the following prompts/fields:

- **ABC** — The Alphanumeric Block Control number is a 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 12-digit number that uniquely identifies a block. Enter the first eleven digits. The twelfth (12th) digit is generated by the system. If the generated digit is incorrect, enter the correct digit.
- **BATCH** — The Cart 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 all 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 that 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. If there is no entry in this field, the system zero-fills the field.
- **SOURCE** — The Source Code indicates the type of re-entry documents in the block. The Source Code can be “4”, “R”, or “N”. If there is no entry in this field, the system zero-fills the field.
- **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. If there is no entry in this field, the system zero-fills the field.
- **RPS** — The RPS Indicator identifies that RPS processing has been performed for remittances 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 “2” for BMF should be entered.

- (5) If you receive a “Block Mismatch” error message, correct any transcription errors. If you still receive the error message, make sure the data is valid by checking the tables in Exhibit 3.24.38-6, BMF ISRP IRMs, Program Numbers and Block Header Validity Checks and Exhibit 3.24.38-7, Other ISRP IRMs, Program Numbers and Block Header Validity Checks. If the data is invalid, notify the Manager or Lead.
- (6) If you receive a “Block Exists” error message, correct any transcription errors. If you still receive the error message, notify the Manager or Lead.

3.24.38.3.1.2
(02-15-2023)

**Document Entry —
Original Entry (OE)**

- (1) After the Block Header information has been entered, the first section of the first document in the block is displayed. Enter data as instructed in the document-specific IRM. If the DLN is illegible, refer the block to the Manager or Lead. If Section 01 is not completed, the block will not be stored on the system. Once Section 01 of the first document has been entered, the block can be resumed later.

Note: If there is more than one form in the document, enter the first form only.

- (2) After each field has been entered press <Enter>, if necessary, to move to the next field. If no data is present for a field, press <Enter> unless another action is specified. If there is no additional data to be entered for the section, press <F6>/<*>. The Section Number field (Prompt “SECT”) will be displayed. No entry should be made for sections where no data is present for any element in that section. Overlay the section number with the next section containing data.

Note: Code and Edit is instructed to edit a slash on any blank form or schedule. However, this does not mean that a section in ISRP should not be transcribed if the information is provided on an attachment. Entry Operators (EOPs) must transcribe any information from an attachment.

- (3) When you have entered all data from the document, enter “D” (End of Document) in the Section Number field to end the document. If you enter data in the last field of the last section of the document, the document will end automatically.
- (4) Continue entering documents in the block in ascending serial number sequence (00, then 01, etc.). 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 “OUT OF SEQUENCE” or “NON ASCENDING”. If either of these messages is received:
 1. If you entered an incorrect serial number, correct the serial number and continue.
 2. If the serial number is correct, check the block for the missing document(s) and replace any document found out of sequence in the block.
 3. If the document expected by the system is missing from the block, overlay the generated serial number with the correct number for the next document and press <F7>. This will allow the out of sequence document to be entered. Notate “MISSING” on the batch header sheet in the space to the right of the missing document number.
 4. If the document has a duplicate Document Locator Number (DLN), or the DLN is missing, remove the document from the block and give it to your Manager or Lead.

Note: If you are entering a Re-entry block, the system will accept non-sequential serial numbers without displaying the “OUT OF SEQUENCE” error message.

- (5) If an incorrect or non-ascending serial number was entered, the system will display the error message repeatedly until the entry is corrected.
- (6) 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 in the Section Number field to end the block. If there are 100 documents, the block ends automatically.
- (7) 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”, is selected/input, this will delete the erroneous end of block. If this action does not delete the erroneous end of block, contact the Manager or Lead for instructions.
- (8) After the “EB” has been entered, the system may display the EOP Dialog box for the next blocks 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).

3.24.38.3.2
(01-01-2016)
Key Verification (KV)

- (1) This section provides instructions for Key Verification (KV) of documents in which operators verify data previously transcribed into the ISRP system. The KV function consists of KV New and KV Resume. KV New is used when first starting to verify a block. KV Resume is used to resume verifying a block that was exited prior to verifying all documents in the block. Detailed instructions for transcribing different types of documents are located in document-specific IRMs.
- (2) **Key Verification (KV)** takes place after a block has been completed in OE and consists of re-keying certain portions of the data that was entered during OE to ensure that accurate data is passed forward from ISRP to other systems for further processing. When there is a difference between the KV entry and the OE entry, the system signals the operator to make corrections as necessary.
- (3) All block headers require Key Verification. KV of other data in the block is determined by programming requirements and criteria set by SOPs.
- (4) An operator must not verify a block of work that they previously entered unless authorized by management.
- (5) To access a block for KV of work use the following instructions.
Key Verification (KV)

IF	THEN
You are starting KV of a block for which no KV has been performed,	<ol style="list-style-type: none"> 1. Select Key Verification→KV→New 2. Enter ABC. Press <Tab>. 3. Enter SOP ID if different from your SOP ID. 4. Select "OK" or press <Enter>.
If you are resuming KV of a block that has been partially verified,	<ol style="list-style-type: none"> 1. Select Key Verification→KV→Resume 2. Enter ABC. Press <Tab>. 3. Enter SOP ID if different from your SOP ID. 4. Select "OK" or press <Enter>.

Note: If a locked block message appears, contact the Manager or Lead. The Manager or Lead must release the block at the workstation.

3.24.38.3.2.1
(01-01-2016)
Block Header — Key Verification (KV)

- (1) After selecting Key Verification, enter the ABC and SOP ID of the block to be verified in the EOP Dialog box.
- (2) If for any reason the block is not available for KV, the error message "Cannot KV this block. See your manager." will be displayed. Take the following action:
 - a. Check the display to be sure the ABC and SOP ID were entered correctly and correct as necessary.
 - b. If you entered the data correctly, refer the block to the Manager or Lead for further action.
- (3) 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. Enter the remaining data for the block header. You can correct any data in the Block Header except the ABC.

- (4) If the data you enter matches the OE operator entry, the system will display the first section of the first document of the block if full KV is set for the block. If the block is set to Header KV, the message "ALL SECTIONS VERIFIED" will appear and you will be placed in Command Mode.
- (5) A field that has been generated will not have to be entered after initial verification of the field unless you change the data. However, fields that are populated from Document "00" will require the operator to press **<Enter>** to accept the data that is displayed.
- (6) If you enter an "RB" (reject block) in the section number field during KV, a prompt will appear asking "ARE YOU SURE?". If you enter "N", you can resume KV without any effect. If you enter "Y", the block will be marked for rejection at that point even though the message "UNVERIFIED RECORDS — EXIT ANYWAY?" is displayed.

3.24.38.3.2.2
(01-01-2023)

**Verifying Documents —
Key Verification (KV)**

- (1) Sections that require validation are as follows:
 - The first section of every document input by Original Entry.
 - All sections that fail the zero-balance check.
 - Systemically required sections that were not input during Original Entry.
- (2) Documents are verified one section at a time in ascending serial and section number sequence.
 - a. When the data entered by the OE operator and the KV operator agree, the system will display the first section of the first document of the block.
 - b. If the data entered by the KV operator differs from the data entered by the OE operator, an error message "VERIFY ERROR - REKEY FIELD" will display. The KV operator 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 operator 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 operator 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 operator comes to the end of the field, the message "VERIFY ERROR - REKEY FIELD" will be displayed. The KV operator 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 operator has entered the entire field.
- (3) 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.
- (4) If the result of the entity check during OE was a short entity, the Check Digit, Name Control and TIN fields will be bypassed with the Check Digit and TIN displayed. No entity check will be performed. If the OE entry is incorrect, you can back up to the incorrect field(s) and correct the data. The system will then perform an entity check.
- (5) The KV operator can use Edit or Block Edit to move to sections previously entered for corrective action.
- (6) In verifying each field, the KV operator must press **<Enter>** to move to the next "MUST VERIFY" field. When there are no more fields to be verified, the

KV operator 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.

- (7) Fields which have been generated will not have to be entered after initial verification of the field, unless they are changed by the KV operator. However, fields that are populated from Document 00 will require the KV operator to press <Enter> to accept the data that is displayed.
- (8) During KV you can insert a document that was omitted during OE.
- (9) The system will display the section number. All other fields will appear as blanks.
 - a. If the KV operator wishes to see the data as it was entered in OE, the KV operator can press <Alt>-<F8> to view the entire section, or <F8> to view the current field.
- (10) A required section that was not entered by the OE operator will be displayed for any corrective action. If there is no data present, press <Enter>.
- (11) If you enter an "RB" (reject block) in the section number field during KV, a prompt will appear asking **ARE YOU SURE?** If you enter "N", you can resume KV without any effect. If you enter "Y", the block will be marked for rejection at that point even though the message **UNVERIFIED RECORDS — EXIT ANYWAY?** is displayed.

3.24.38.3.2.3 (01-01-2016)

Mixed Data/Missing Section or Document — Key Verification (KV)

- (1) The KV operator can 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 operator determines that the data is still mixed, the block may be rejected only with the manager's concurrence.
 - b. The mixed data indication causes the block to be rejected 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), 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 operator. If so, delete the document.
 - b. If the document is missing from the block (document has either been withdrawn or lost after original entry). If so, enter "MS" in the section number. Each section number for the missing document must have the "MS" overlaid in the Section Number field.

3.24.38.3.3
(01-01-2016)
Block Edit (BE)

- (1) Block Edit is used by EOPs to do searches and corrections. It is used by Quality Reviewers to review work. BE allows access to any block that has not been sent forward from ISRP for further processing.
- (2) To access a block for Block Edit, use the following instructions.

IF	THEN
Editing or reviewing a block already in the system	<ol style="list-style-type: none"> 1. Select Block Edit 2. Enter ABC. Press <Tab>. 3. Enter SOP ID, or 4. Instead of entering the ABC and SOP ID, you may enter the block DLN. 5. Select "OK" or press <Enter>.

- (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 Pending
 - Format Complete
- (4) If the block is in OE Partial and the operator 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) Quality Review (QR) can select a block of work for review by taking the following actions. The dialog request box is somewhat different for QR:

ACTIONS	RESULTS
1. Access BE as a Quality Reviewer	BE Request Work Dialog box appears.
2. Select criteria for BE by entering the appropriate data in the fields	For example, enter the EOP User ID if selecting work for an individual employee. Enter Program Number if selecting work from a program, etc.
3. Press <Enter>	The select work dialog appears, with the Block DLN/RPSID/GPPID from which to select.
4. Use arrow key to highlight the block	Block is highlighted.
5. Press <Enter>	Section 01 of the first document is displayed.

- (6) The block status must be OE complete to retrieve blocks using a QR ID. 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. Each processing site determines whether its QR operators are allowed to change data.

- (8) Navigation is exactly the same for BE as for OE; and, the same rules apply when performing BE. All field validation rules and field type rules are the same.

3.24.38.3.4
(01-01-2016)

**Data Entry Operation
Instructions — Original
Entry (OE), Key
Verification (KV) and
Block Edit (BE)**

- (1) This section provides information and instructions applicable to all VBDEA data entry operations — OE, KV, and BE.

3.24.38.3.4.1
(01-01-2016)

Coding and Editing

- (1) Prior to being transcribed in ISRP, many documents are annotated with various markings and entries by IRS employees using red, orange, brown, green or purple pens/pencils. This process is known as coding and editing and may require you to enter data different from or additional to data originally appearing on the document. Enter edited data exactly as shown.
- (2) Coding and editing consists of characters or edit marks written on a document or on a separate internal document called an “Edit Sheet”. Edit marks are:

EDIT MARK	DESCRIPTION
Underlining	Indicates data to be transcribed
Circling, Lining through or X-ing	Indicates data not to be transcribed. Can be used for a form, section of a form or individual lines Note: For individual lines, the “X” appears to the left of the item that will not be transcribed. There may be edited characters above or to the left to replace the data circled, lined through or X-ed. Note: Code and Edit will use the asterisk (*) instead of the “X” on Employment and Unemployment Tax Returns. See IRM 3.24.13, Employment Tax Returns, and IRM 3.24.154, Unemployment Tax Returns, for a list of these forms
Slash	Indicates a deleted form or schedule not being transcribed
Asterisk (*)	If in the entity area of the return, ignore. Elsewhere on the return, do not enter the data to the right of the asterisk
Arrows	Indicates data to be entered in a different field other than where the taxpayer entered it. If the data is underlined (SCRIPS) or the arrow is double-headed (<————>), enter the data in both fields
Green rocker	A curved line in green pencil under a money amount indicating a payment received with a return
Bracket or parentheses	Indicates an amount to be entered as a negative
Vertical line or decimal point	Used to separate dollars from cents
Check Mark	Indicates that an entry has been manually math verified

EDIT MARK	DESCRIPTION
Double slash followed by Dollar sign (//)\$	Used in the entity area to identify the beginning and ending of a foreign country code. For example, /EI/\$ is edited for Ireland or /GM/\$ is edited for Germany

Note: Ogden Submission Processing Center (OSPC) - If conflicting editing is present in the entity area, editing in purple **always** takes precedence.

Note: If conflicting editing is present in the entity area, editing in orange **always** takes precedence.

(3) **Special rules for green rockered items that are also asterisk-ed, X-ed or circled**

- a. If the amount on the Tax Due or Balance Due line is asterisk-ed or X-ed, and a corrected amount is shown to the left of or just above the “X” or “*”, enter the green rockered amount as Remittance/Payment Received and the corrected amount as Tax Due or Balance Due.
- b. If the amount on the Tax Due or Balance Due line is asterisk-ed or X-ed, and no corrected amount is shown, enter the amount as the Remittance/Payment Received Amount in Section 03 and press <Enter> for the Tax Due or Balance Due.
- c. If the amount is circled and on the Tax Due or Balance Due line, do not enter the amount as the Remittance/Payment Received; but, enter it as the Tax Due or Balance Due.

(4) Only editing in red, orange, brown, green or purple should be transcribed unless the editing was done by the taxpayer. If unable to determine the editing, follow instructions in IRM 3.24.38.3.4.7, Illegible Data.

3.24.38.3.4.2
(01-01-2016)
MUST ENTER Fields

- (1) Some sections contain fields that require entry of data. These fields are referred to as MUST ENTER fields and are color-coded on the VBDEA screen as described in IRM 3.24.38.2.3.3, Visual Basic Data Entry Application Screen Display, and are denoted by stars (★★★★★) in the “Fld. Term” column in the document-specific transcription instructions. If you try to bypass a MUST ENTER field without entering data, the system will stop on the field and generate the message “MUST ENTER FIELD”. Some MUST ENTER fields can be overridden as indicated in the specific instructions for the field. However, most require that something be entered. To continue entering data, use the following procedures:
- a. If there is data present for field, press <F9> to clear the error message and enter the data.
 - b. If there is no data present for the field, enter a zero (0) unless otherwise instructed by the document-specific IRM.

3.24.38.3.4.3
(11-10-2020)
Mis-Blocked Documents and Documents with a Differing Formats

- (1) If you find a mis-blocked document (such as a Form CT-1 in a Form 941 block) or a document with a format differing so greatly from the current format that it cannot be feasibly transcribed and has not been edited to conform to the current format (such as a Form 941 in the 1962 format in a current Form 941 block), process it as follows:

- a. Enter all fields of the document up to the Error Resolution System (ERS) Action Code field, if present.
- b. Enter "610" in the ERS Action Code field.
- c. Enter Action Code 610 for a mis-blocked international return (an international return in a domestic batch).
- d. If there is no ERS Action Code field in the program being worked:
 - (1) Enter all fields of the document through the Condition Code field or the Received Date field whichever comes later.
 - (2) Enter a "U" in the Condition Code field.
- e. If the return is a non-remittance return, end the document. Otherwise, end the section by pressing <F6>/<*>, proceed directly to Section 03, enter the Remittance/Payment Received and then end the document.

3.24.38.3.4.4
(01-01-2024)

**Correspondence
Imaging Inventory (CII)
Returns**

- (1) Correspondence Imaging Inventory (CII) is an inventory system for scanning all Accounts Management (AM) receipts into digital images and working the cases from those images.
- (2) "CII" returns are identified with "CII Image-Do not correspond for Signature" stamped below the signature line or "CII" annotated on the front of the return.
- (3) Code and Edit will verify all edit marks on "CII" returns.
- (4) If unsure of edit marks, consult your Manager or Lead.

3.24.38.3.4.5
(01-01-2016)

Entity Processing

- (1) BMF entity processing is designed to:
 - Ensure posting of the return to the correct Master File account;
 - Update the taxpayer's address as necessary; and
 - Avoid entering an entire address if it is the same as what is already on the Master File.

Note: The source of the entity information (IRS supplied or taxpayer supplied, see paragraphs (2) and (3), below) and whether the taxpayer makes changes to IRS pre-printed information determines how much of the return's entity information is entered.

- (2) IRS supplied information can appear in one of the following formats:
 - Standard label or pre-printed return. The information shown reflects the entity information currently on Master File. (A label which has no Check Digit or illegible Check Digit should not be treated as a standard label. Instead, treat it as taxpayer supplied entity information for purposes of entity processing.)
 - National Change of Address (NCOA) label or pre-printed return. NCOA labels are identified by black bars or pound signs printed vertically in the upper left corner of the entity area and no Check Digit. Some NCOA labels may also have the bars or pound signs printed horizontally above the address. (NCOA labels are treated as taxpayer supplied entity information for purposes of entity processing.)
- (3) Taxpayer supplied entity information can be typed, handwritten, or generated by tax preparation software.

3.24.38.3.4.5.1
(01-02-2024)
**Enhanced-Entity Index
File (E-EIF) Check**

- (1) If the operator enters a Check Digit and TIN and enters “N” in the “ADDRESS CHECK?” field, the Enhanced-Entity Index File (E-EIF) is not checked. Instead, the system validates the TIN against the Check Digit to ensure both are transcribed correctly. In all other cases, the E-EIF is accessed and input data is compared to data in the E-EIF. The E-EIF check compares some or all of the following items: Name Control, TIN, first 6 characters (including spaces) of the street address, and ZIP code.
- (2) The “ADDRESS CHECK?” field determines whether the E-EIF check includes an address comparison. Enter a “Y” (Yes) or an “N” (No) as follows:
E-EIF Check

IF	AND	THEN
The return has a standard IRS label or pre-printed entity information	One of the following is true: <ul style="list-style-type: none"> • There are no changes to the name, EIN or address • The name, EIN or address is edited in your campus color • TC 013, TC 014 or TC 016 is stamped or edited in the left margin of the return • An Action Code in the “600” series • Computer Condition Code “G” is present 	Enter “N” (Always enter the Check Digit.)
	There are changes to the in care of name, anything other than the first six characters of the address	Enter “N” (Always enter the Name Control.)
	There are changes to the EIN	Enter “Y” (Always enter the Name Control.)
	There are changes to the first six characters of the address, or the first 5 digits of the ZIP Code	Enter “Y” (Always enter the Check Digit.)

IF	AND	THEN
The return has taxpayer supplied entity information (typed/handwritten/generated by tax preparation software) OR the return has an NCOA label or NCOA pre-printed entity information	One of the following is true: <ul style="list-style-type: none"> • The name, EIN or address is edited in your campus color • TC 013, TC 014 or TC 016 is stamped or edited in the left margin of the return • An Action Code in the "600" series • Computer Condition Code "G" is present 	Enter "N" (Do not enter any address fields including the foreign address and do not enter the in care of name.)
	One of the following is true: <ul style="list-style-type: none"> • The Name Control/Check Digit, EIN, street address or ZIP Code is missing, illegible or multiple • The EIN is more or less than 9 digits • The ZIP Code is less than 5 digits 	Enter "N"
	None of the above is present	Enter "Y". (If there is a change to the in care of name on an NCOA label and no other changes, press <Enter> for the STREET KEY and ZIP KEY fields, enter the in care of name; but, do not enter the address fields including the foreign address.)

- (3) If you entered an "N" at the "ADDRESS CHECK?" prompt and the:
- a. Check digit was entered, the system will bypass the E-EIF and the address fields will not be prompted.
 - b. Name control was entered, the E-EIF check compares only the name control and TIN. If they match, the check digit from the E-EIF is displayed in the check digit field and the name control is grayed out and filled with blanks. The address fields will be prompted.
- (4) If you entered a "Y" at the "ADDRESS CHECK?" prompt, a data entry window appears. (To use the embedded keypad in this window you must use the **<SHIFT>** key.) Enter information as follows:
- a. **STREET KEY:** Enter the first six characters of the address line as follows (include spaces, hyphens ("-") and slashes ("/") but no other punctuation marks such as periods, commas, apostrophes, etc.).
Street Key Examples
Note: Enter the Street Key exactly as entered on the address line.

IF	THEN
“P.O. Box”, “POB”, or “P.O. Drawer” is present with or without a street address	Enter the first six characters following the literal “P.O. Box”, “POB”, or “P.O. Drawer”
“Box” is present at the beginning of the address and there is no street address	Enter the first six characters following the literal “Box”
“Box” is present elsewhere in an address or is in front of a street address	Enter the first six characters of the street address
A street address is present without a “P.O. Box” or “P.O. Drawer”	Enter the first six characters of the street address

b. **ZIP KEY:** Enter the first 5 digits of the ZIP Code and press <Enter>.

ZIP Key Examples

SHOWN AS	STREET KEY (B = SPACE)	ZIP KEY
304 West Central Ave. Austin, TX 78723	304bWb	78723
10 Church St. San Marcos, TX 78745	10bCHU	78745
Rogers Lane Box 3 Kyle, TX 78750	ROGERS	78750
Chandler Bldg. Austin, TX 78723	CHANDL	78723
Rt. 1, Box 304 Alexandria, VA 22311	RTEb1b	22311
64 W. 192nd St. Bronx, N.Y. 10467	64bWb1	10467
10 Arrow Ave. #9C Bronx, N.Y. 10467	10bARR	10467
1418 Main Street P.O. Box 15468 Alexandria, VA 22311	15468b	22311
P.O. Drawer W34 San Marcos, TX 78745	W34bbb	78745
PO Box 63 Brighton Hub Arlington, TN 38072	63bBRI	38072

- (5) If the entity information matches the E-EIF, the system will not allow access to the address fields. The Name Control will change to Check Digits and the cursor will advance to the next field for input.
- (6) If the entity information does not match the E-EIF, the system will allow access to the address fields. Enter the address where prompted. **If there is an in care of name shown on the return AND the notation “TC 013,” “TC 014,”**

or “TC 016,” is edited in the left margin of the return, DO NOT enter the in care of name in the “In Care of Name” field. An in care of name may be indicated by “in care of”, an in care of sign (c/o), a percent sign (%) or some variation of those in front of the name.

- (7) If you have made an incorrect entry in any field involved in the entity processing, you may correct the incorrect entry or entries allowing the entity processing to occur correctly. Position the cursor in the first incorrect field, correct the entry then enter through or correct remaining fields as appropriate.

Note: If the system has generated a Check Digit because of a good Name Control/TIN match, you must clear the Check Digit and re-enter the Name Control.

3.24.38.3.4.6
(01-01-2016)
**Excess Data (Field
Overflow)**

- (1) If more characters are keyed than a field allows, the system will respond with the error message “TOO MANY CHARACTERS” and the cursor will be positioned after the last character in the field.
- (2) If this happens, take the following steps:
- Check to make sure the correct data was entered. If not, make any necessary corrections.
 - If the entry is correct, press <F9> to clear the error message.
 - If the field is a zero-filled field, press <F12> to fill the field with question marks (???). (<F12> can be pressed in any field position)
 - If the field is other than a zero-filled field, verify that information is abbreviated as instructed in IRM 3.24.38.3.4.14.8, Street Address, as well as Exhibit 3.24.38-9, Standard Abbreviations, then press <Enter>.

Note: Entry Operators (EOPs) will no longer enter a “#” when excess data error is displayed; EOPs can input as many characters as possible and press <Enter>.

3.24.38.3.4.7
(01-01-2019)
Illegible Data

- (1) When the name is illegible in a name field, enter a period (.) for each illegible character and continue entering the entire line.
- (2) When the street or city is illegible, enter a pound sign (#) then go to the next field.
- (3) When the Computer Condition Code (CCC) or Return Processing Code (RPC) is illegible, enter a pound sign (#).
- (4) When the TIN is illegible, enter a period (.) for each illegible digit. See IRM 3.24.38.3.4.14.4, Taxpayer Identification Numbers (TINs).
- (5) If the ERS Action Code is illegible, enter a “U” in the Condition Code field.
- (6) If data for a zero-filled field is illegible, press <F12> to fill the field with question marks (???).
- (7) For all other illegible or incomplete data, press <Enter> unless otherwise instructed in the document specific IRM.

3.24.38.3.4.8
(01-01-2018)
Zero Balancing

- (1) The system performs certain mathematical calculations during data entry to identify potentially incorrect money amount entries. This function is known as zero-balancing. It consists of adding up individual line items entered by the taxpayer then subtracting the taxpayer’s entry from the total of the items.

IF	THEN
The taxpayer added correctly and that data was entered correctly	The result should be zero
The result differs by more than a specified tolerance,	The system displays the error message DOES NOT ZERO BALANCE - CHECK MONEY FIELDS and the fields involved in the calculation are highlighted on the screen.

- (2) Check all money entries for keying errors.

IF	THEN
An error was made,	Press <F9> to unlock the keyboard then correct the entry.
The entries are correct,	Press <F7> to override the error message then continue entering the information from the document.

3.24.38.3.4.9
(01-01-2016)
Error Messages

- (1) When entering data the system does not expect, an error message is displayed on the screen and the keyboard is locked. If an incorrect entry is made, press <F9> to unlock the keyboard then correct the entry. If the entry is correct, press <F7> to override the error message then continue. Certain error messages cannot be overridden. If the error message cannot be overridden, <F7> will not be displayed in the Function Key Area and the entry must be corrected. If unable to determine the correct entry, contact your Manager or Lead.

3.24.38.3.4.10
(01-01-2016)
Error Correction

- (1) To correct a field or character in the current section, use the following procedures:
- Use the <F1>, arrow keys, or <Backspace> key to reposition the cursor on the field/character that is to be corrected.
 - Enter the correct data.
 - After the correct data has been entered, press <Enter> to end the field.
- (2) To correct a field or character in a previously entered section, use the following procedures:
- Press <Pg Up> or <F9> to switch to Command Mode.
 - Press <F1> and <F2> or <Pg Up> and <Pg Dn> to move backward and forward one section at a time.

- Press <F3> to Edit.
- Make corrections to data fields in the section.
- 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).

Note: Pressing <F9> to return to the Command Mode will **NOT** save edited data.

3.24.38.3.4.11
(01-01-2016)

Inserting and Deleting Documents and Sections

- (1) This section provides instructions for inserting and deleting documents and sections.

3.24.38.3.4.11.1
(01-01-2016)

Inserting and Deleting Documents

- (1) Documents can be inserted anywhere in the block provided that the document does not already exist.

Note: Do not insert a document with a serial number higher than that of the last document entered.

- (2) To insert a document, press <F9> for Command Mode and <Alt>-<F8> to insert. Enter the document serial number.

- (3) To delete a document, press <F9> for Command Mode or <Pg Up> or <Pg Dn> to move to Section 01 of the document to be deleted then press <F7> or <Delete>. A prompt will appear that says "DELETE DSN # xx?". Enter a "Y".

3.24.38.3.4.11.2
(01-01-2016)

Inserting and Deleting Sections

- (1) Sections can be inserted anywhere in the document, provided that the section does not already exist. To insert a section, enter the section number in the "SECT:" field. If the section already exists, it will be displayed for editing.

- (2) To delete a section, press <F9> for Command Mode or <Pg Up> or <Pg Dn> to move to the section to be deleted then press <F7> or <Delete>. A prompt will appear that says, "DELETE SECTION # xx DSN # xx?". Enter a "Y".

3.24.38.3.4.12
(01-01-2016)

End of Block (EB)

- (1) When the last section of a document with serial number 99 is entered, the system will end the block and prompt for the next ABC.
- (2) If a block has less than 100 documents after the last document has been entered, end the block by entering "EB" in the "Sect.:" prompt. The system will end the block and prompt for the next ABC with the Program Number of the block just entered displayed in the EOP Dialog box.
- (3) To delete end of block, go to Block Edit and press <ALT>-<F10>.

3.24.38.3.4.13
(01-01-2016)
Uncompleted Blocks

- (1) When a block is in process, the system will store the data entries until the block is complete. If the data entry is interrupted (breaks, meetings, lunch, etc.) before finishing the block, do the following:
 1. Complete the section being entered.
 2. Press **<F9>** **twice** to return to the Data Entry Operations window.
 3. Lock your workstation or log off if necessary.

3.24.38.3.4.14
(01-01-2016)
Common Field Types

- (1) The following subsections provide instructions for those fields which are common to most BMF forms.

3.24.38.3.4.14.1
(01-01-2016)
Document Locator Number (DLN)

- (1) The DLN is a 14-digit number assigned to each input document for control purposes. It is made up of the following elements:
 1. File Location Code (1st and 2nd digits)
 2. Tax Class (3rd digit)
 3. Document Code (4th and 5th digits)
 4. Julian Date (6th, 7th, and 8th digits)
 5. Block Number (9th, 10th, and 11th digits)
 6. Document Serial Number (12th and 13th digits)
 7. Year Digit (14th digit)
- (2) All the above elements except the Document Serial Number are entered on the Block Header Screen Display. The Document Serial Number is entered on each individual document.
- (3) It is the responsibility of the Entry Operator (EOP) to visually check the DLN on the control documents with the DLN on the first document of the block before entering the Block Header. If it does not match, refer the block to the Manager or Lead.

3.24.38.3.4.14.2
(01-01-2025)
Check Digit/Name Control

- (1) If the Taxpayer Identification Number (TIN) is unaltered on a preprinted label, enter the Check Digit. See IRM 3.24.38.3.4.14.4, Taxpayer Identification Numbers (TINs) for instructions on TINs. If altered, enter the Name Control. **(You cannot enter both the Check Digit and the Name Control.)**
- (2) **Check Digit:**
 1. Enter the two letters shown above the name line on the preprinted label.
 2. The system will position the cursor on the TIN field. Enter the TIN.
 3. If the Check Digit is invalid, the error message "CHECK DIGIT ERROR" will appear. The cursor will be positioned on the first digit of the TIN. Check the Check Digit and TIN fields for errors.
 4. If entered incorrectly, correct the error(s) then press **<Enter>**.
 5. If both the Check Digit and TIN fields are correct, press **<F7>** to override the error message then continue.
- (3) **Name Control:**
 1. Press **<Enter>** at the Check Digit field. The system will position the cursor in the Name Control field.
 2. Enter the edited or underlined Name Control. If not edited or underlined, see IRM 3.24.38.3.4.14.3 for Determining the Name Control.

3. If the Name Control is less than four characters, enter the characters shown then press **<Enter>**.
4. If the Name Control is four characters, there is no need to press **<Enter>** since the system will position the cursor in the next field.
5. If the Name Control is missing or illegible, enter a single period (.) then press **<Enter>**.

Note: Reminder: The IRS stopped printing and distributing pre-printed labels to taxpayers in 2009.

3.24.38.3.4.14.3
(01-01-2019)

Determining the Name Control

- (1) The Name Control generally consists of the first four significant characters of the taxpayer's name and is normally edited on the return. The first character must be a letter or numeric and the remaining characters can be letters, numbers, an ampersand (&) or a hyphen (-). Any other characters are omitted.
- (2) The hyphen will be entered using the minus key **<->** located to the left of the equal key **<=>** in the numeric keys located over the alphabetic keyboard or the hyphen located on the top row of the numeric keypad keys.
- (3) Do not use the letters "DBA" (Doing Business As) or "FBO" (For Benefit Of) as a part of the Name Control.
- (4) If any of the items listed below are included in the business name, use the first four characters of the business name.

Determining Names Controls Examples:

ENTITY NAME	NAME CONTROL
Incorporated	INC
Company	CO
Corporation	CORP
Foundation	FDN
Professional Corporation	PC
Small Corporation	SC
Profession Association	PA
Limited Liability Company	LLC
Association	ASSN

- (5) If the Name Control is not edited or more than one Name Control is edited, use the following procedures to determine the Name Control from the name line area.
 - **Business/Corporate Trade Names**
The Name Control for a business or corporate trade name is the first four significant characters of the business/corporate name. An exception to this rule is to exclude "The" when used as a prefix to the trade name when "The" is followed by more than one word.
Business/Corporate Trade Names Examples:

TRADE/BUSINESS NAME	NAME CONTROL
John Ash Plows, Inc.	JOHN
The Black Co.	BLAC
1 & 2 Company	1&2C
The 123 Club, Inc.	123C
The Maroon	THEM
11th Street Agency	11TH
XY Corporation	XYCO
ABC Club Assoc.	ABCC
E-1 Drive Co.	E-1D
JBX.com	JBXC
J. S. Green Inc.	JSGR
Jav LLC	JAVL
C and R Blue Inc.	CAND
Carl Sandpiper M. D. P. A.	CARL
Harold Almond dba Howard Development, Inc	HOWA
Sam Sparrow, SC	SAMS

- Partnership Names**
 The Name Control for partnerships is derived using the first four characters of the trade (business) name. If there is no trade (business) name, then use the first four characters of the first listed partner’s last name (surname).

Partnership Name Examples:

PARTNERSHIP NAME	NAME CONTROL
WP Coffee & N H Tea Ptr.	COFF
James En & Robert Yee Ptr.	EN
Alice, Jack, and Mary Hen Ptr.	HEN
J Aspen & W Aspen Ptrshp.	ASPE
Green & Yellow Ptr.	GREE
Eng, En & Yeb Ptrshp.	ENG
Black and White Assoc.	BLAC
Michael Woods & Joseph Light, Ptrs dba M&J Furniture	M&JF
B and W Cola	BAND
W & R Cola	W&RC

- **Individual Names with Trade Names**

When both an individual's surname and a trade name are present, the name control is the first four significant characters of the individual's surname unless the trade name is a corporate or Limited Liability Company (LLC) name.

When an individual's surname is shown with a corporate or LLC name, the name control is the first four significant characters of the corporate or LLC name.

Individual Names with Trade Names Examples:

INDIVIDUAL NAME WITH TRADE NAME	NAME CONTROL
James P. Cedar Redwood Restaurant	CEDA
James P. Cedar Redwood Restaurant, Corp.	REDW
John Maple, Ptr Maple Pizza, LLC	MAPL
James P. Cedar Redwood Restaurant, Inc.	REDW
Jason Wolf dba Cornerstone Construction	WOLF

- **Political Organizations**
Political Organization Examples:

POLITICAL ORGANIZATION	NAME CONTROL
Committee to Elect John Doe	JOHN
Avery Rose for Congress	AVER
Jones for State Representative	JONE
Citizens for John Beagle	JOHN
Friends of Jasper Maker	JASP

- **Other Organizations**

Unions, Municipal Groups, Churches, Lodges, Associations, Tax Exempt Organizations, Government Entities and other like entities are edited as Corporate Trade Names.

If Parent Teacher Association "(PTA)" or Parent Teacher Organization "(PTO)" is present, use "PTA" or "PTO" and the first letter of the **state** where the organization is located even if the state name is not present. Use the state found in the entity area of the return.

If “VFW” (Veterans of Foreign Wars) is present, use “VETE” as the Name Control. If the name of a national organization is present, use the first four characters of the national title.

Other Organization Examples:

ORGANIZATION NAME	NAME CONTROL
Bluebird Builders Union	BLUE
Local 242 International Brotherhood of Table Makers	INTE
Roofers Union Local #49	ROOF
Board of Trustees of the Public Library	BOAR
The BXVJ Foundation	BXVJ
Ice Wagon Drivers Helpers Union	ICEW
BCO Closed Mess Bldg #358	BCOC
VFW Post 3120	VETE
Parent Teacher’s Organization of Maryland	PTOM
Parent Teacher’s Association of Maryland	PTAM
Parent Teacher’s Association of San Francisco	PTAC
PTA of Jasper County, RI	PTAR
City of Jackson, Board of Commissioners	CITY
Diocese of St. Louis, St. Mark’s Hospital	STMA
St. Joseph’s Church of Cypress	STJO
Department of Flowers	DEPA

- **Trust Names**

The Name Control for trusts is determined by applying either the rules of corporate or individual names, as applicable, to the name of the maker of the trust as appears in the First Name Line. Ignore the word “Trust” or “Fund” if it comes at the beginning of the name.

Trust Name Examples:

TRUST NAME	NAME CONTROL
Kate B. Begonia Trust UW FBO Edna M. Ryan Rose Trust Co TR	BEGO
Molar Dental Office Ltd. Sunday Sharing retirement Plan UA DTD Sept. 23, 1969 National Chestnut Bank TR	MOLA

TRUST NAME	NAME CONTROL
Trust 12345 Walnut Tree Bank TR	1234

- **Estate Names**

The name control for an estate is derived from the surname of the decedent. If a “GNMA” pool number is present, use the first four digits of the pool number except do not include any leading zeros or trailing alphas. If there are fewer than four numbers, use the “GNMA” to complete the Name Control.

Estate Name Examples:

ESTATE NAME	NAME CONTROL
Estate of D. T. Morning Allen T. Night EX Someday Brother’s Co.	MORN
GNMA Pool No. 00108B	108G
0003 GNMA POOL	3GNM
GNMA Pool # 18A	18GN
0020, GNMA POOL	20GN

- **Individual Name Controls**

The Name Control consists of the first four significant characters of the individual’s last name. Disregard spaces between letters in the last name. Omit titles, suffixes, and punctuation marks except hyphens.

When two **unhyphenated** last names are shown, the Name Control is the first four characters of the second last name unless the name is of Hispanic origin. When two Hispanic last names are shown, the Name Control is the first four characters of the first last name.

Note: This rule may not accurately identify all Hispanic names, but it provides Name Control consistency.

When “de”, “del”, or “de la” appears as part of a Hispanic name, include it in the Name Control.

When “Van” or “Thi” appears with an Asian-Pacific name, do not include these as part of the Name Control. These are common middle names. Asian Pacific names often include a hyphen (-) as part of the first name.

Native American names often contain several words. The Name Control always begins with the first word.

Individual Name Control Examples:

INDIVIDUAL NAME	NAME CONTROL
John Swallow	SWAL
Joan Hickory-Hawthorn	HICK
John Lea Wren	WREN
Jane Lea-Cedar	LEA-
John Di Pigeon	DIPI
John O'Willow	OWIL
John Ao, Sr.	AO
Pedro Paz Ayala	PAZA
Abdullah Allar-Sid	ALLA
Joe McElm	MCEL
Juan de la Oro	DELA
Maria Beagle y Maltese	BEAG
Sylvia Juarez de Reyes	JUAR
Sylvia de Reyes	DERE
Juan Garza Morales	GARZ
Donald Van Oak	VANO
Otto Von Hickory	VONH
Binh To La	LA
Nam Tran & Thuy Thanh Vo	TRAN
Dang Van Le	LE
Nhat Thi Pham	PHAM
Yen-Yin Chiu	CHIU
Mary White & John Gold	WHIT
Jake Running Bear	RUNN
Flying Eagle	FLYI
John Hardy, Minor	HARD

- (6) If unable to determine the Name Control, enter a single period (.).
- (7) See Document 7071–A (Name Control Job Aid) for more information on determining BMF Name Controls.

3.24.38.3.4.14.4
(01-01-2024)
**Taxpayer Identification
Numbers (TINs)**

- (1) A TIN is a nine-digit identification number that can be a Social Security Number (SSN), Employer Identification Number (EIN), or a Preparer Tax Identification Number (PTIN). The following rules apply to **all** TINs.

Note: If the TIN is all zeros and the field is not a must enter field, press enter only.

- (2) The SSN format is xxx–xx–xxxx; the EIN format is xx–xxxxxxx; the PTIN format is Pxxxxxxx. Do not enter the hyphens (-).

Note: If a TIN in SSN format appears in the EIN field on a return, enter it as an EIN.

Note: If a TIN in EIN format appears in the SSN field on a return, enter it as an SSN.

Note: If the “P” or “S” is followed by the letter(s) “O”, consider the letter “O” to be a zero (0).

- (3) SSNs and EINs are formatted with the hyphens on the VBDEA displays. TIN fields which accept either an SSN or an EIN are not formatted.
- (4) If a TIN is not present in Section 01, enter 9 periods. If a TIN is missing in any other section, press **<Enter>**.
- (5) If the TIN is less than 9 digits, enter the digits shown (for PTIN, “P” and the digits shown) followed by periods to complete an entry of 9 digits.
- (6) If the TIN is more than 9 digits, enter the first 8 digits (for PTIN, “P” and the first 7 digits) and a period.
- (7) Enter a period for each illegible character in the TIN.
- (8) If an SSN is preceded by a “T”, use the following procedures:
- If 9 digits are present, ignore the “T” and enter the 9 digits shown.
 - If 8 digits are present, key a “9” in place of the “T” followed by the 8 digits shown.
- (9) If two or more TINs are shown, enter 9 periods.
- (10) It is not necessary to press **<Enter>** after entry of the TIN in Section 01. The cursor is automatically positioned in the next field.

3.24.38.3.4.14.5
(02-28-2024)

**Date, IRS Received Date,
Tax Year and Tax Period
Fields**

- (1) The IRS Received Date, often referred to as **Received Date**, is the date a document is first received by the IRS. It is stamped or edited on the face of the return. If edited, it should be in MMDDYY format.
- (2) An **Official Received Date Stamp** may consist of no less than:
- “Month” — alpha or numeric characters.
 - “Day ”— two digits: 01–31. (For example, -1, 1, or 01)
 - “Year” — two or four digits.
 - Area Office (AO), Campus, Field Office, TAC Office (or similar term for an IRS location) plus the City/Location of the site, or
 - A functional area within one of these sites (e.g., Compliance Services Collection Operations (CSCO), Examination (Exam), Image Control Team (ICT), Correspondence Imaging Inventory (CII), Accounts Management (AM), etc.).

Note: Any Date stamp that **DOES NOT** have to have the word “Received.” should not be entered as the Received Date. **DO NOT** enter dates from other date stamps such as Resort Received Date, Postmark, Received Dates stamped by taxpayers, EEFAX dates, etc.

(3) Date fields are 8 positions in MMDDCCYY format. Normally operators enter the received date in MMDDYY, the century digits are system generated based on the year entered. However, if the last two digits of the year (YY) is greater than or equal to 50, all 8 positions must be entered. If the incorrect century is generated, correct the century by arrowing back to the century digits and correcting them.

Note: In some date fields, the full 8 digit date must always be entered. These fields are indicated in the document-specific IRMs.

(4) When a hyphen is **before** a digit, enter a zero (0) in place of the hyphen. When a hyphen is **after** a digit, enter a zero (0) before the digit.

Date Field Examples:

SHOWN AS	ENTER AS	DISPLAYED AS
April 15, 2000	041500	04152000
Dec 31	1231..	123120..
Nov 2 65	11021965	11021965
09/27/08	092708	09272008
11/27	1127..	112720..
Apr 7 05	040705	04072005
-9/-4/93	09041993	09041993
May -4 07	050407	05042007
10/-4/08	100408	10042008
May 7- 2008	050708	05072008
9/4/07	090407	09042007
12/3/05	120305	12032005
April 15, 1949	04151949	04151949

(5) The “Received Date” must be an “Official” stamp or edited on the return. If two or more Received Dates are stamped on the return and neither has been edited, pick up the earliest date.

Caution: Taxpayer Advocate Services (TAS) Received Dates and EEFAX Received Dates are **NOT VALID** as an IRS Received Date.

(6) Effective March 4, 2024, for all returns enter a Received Date when present. If the return is late filed, enter the Received Date. If the Received Date is missing and required or is a MUST ENTER field, enter 6 periods.

- (7) 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. Tax Periods are 6 positions in CCYYMM format. Enter YYMM. The century digits, "CC", will be generated by the system based on the year entered.

Note: If Tax Period is missing and a Form 13596 is attached, enter the Tax Period shown on the Form 13596.

- (8) Tax Year- the time covered by a particular return represented by the year in which the period ends. Tax Years can be edited or shown at the top of the face of the return. Tax Years are required on prior year returns, fiscal year returns, and current year returns that are found in prior year blocks. Tax Years are 4 positions in CCYY format. Enter YY. The century digits, "CC", will be generated by the system based on the year entered.

- (9) Process all dates and tax periods **EXCEPTION: THOSE IN THE BLOCK HEADER**, as follows unless otherwise instructed in the document-specific IRMs:

Date and Tax Period Field Examples

IF	THEN
Dates not present	Press <Enter>. Exception: If it is a MUST ENTER field, enter 6 periods (date) or 4 periods (Tax Period). Note: If it is the "Received Date" field and the return is filed late, enter 6 periods.
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 digits.
Two or more dates	Enter the earliest date.
Date is Invalid (For example, day is 32 or month is 13.)	Enter a period (.) for the invalid digit. Note: If "YY" contains a period for an illegible digit, the system will generate a "20" for the century digits. The "20" cannot be changed.

3.24.38.3.4.14.6
(01-01-2019)
Name Line Entries

- (1) Enter the information exactly as shown from the name block on the document except as instructed below. These procedures do not apply to the in care of name.

Note: For a list of Standard Abbreviations, please refer to Exhibit 3.24.38-9.

- a. Enter ampersand (&) for the word “and” or the word “or”.
- b. Space for a period.
- c. Never enter two consecutive spaces.
- d. Space within a true last name where shown.
- e. Omit apostrophe (') if shown in name line. Do not space for an apostrophe.
- f. Omit slash (/) if shown in name line. Space for slash.
- g. Enter a hyphen (-) where shown. Use the minus sign located in the row of numeric keys. Do not space before or after the hyphen.
- h. For deceased, enter “DECD” where shown on the document.
- i. Reverse the first and last names when the need is obvious.
- j. Delete prefixes such as Mr., Rev., Dr., Capt., Sgt., Hon., Gov., Miss, etc. Also omit “Mrs.” if the woman’s given name is present.
- k. Omit “Estate of” if shown or edited.
- l. “Jr.” or “Sr.” should be entered where shown on the document.
- m. Numeric characters with a name should be entered as Roman Numerals (alpha).
- n. “MINOR” should be entered where shown on the document.
- o. Do not enter Also Known As (AKA), Doing Business As (DBA), or Formerly Known As (FKA).

- (2) Special characters are keyboard characters that are neither alpha nor numeric. They are the exclamation point “(!)”, pound or number sign “(#)”, percent sign “(%)”, caret “(^)”, ampersand “(&)”, asterisk “(*)”, left and right parentheses “(())”, underscore “(_)”, hyphen or minus sign “(-)”, equal sign “(=)”, left and right brackets “([])”, forward slash “(/)”, back slash “(\)”, left and right braces “({ })”, vertical bar “(|)”, semi-colon “(;)”, colon “(:)”, apostrophe “(’)”, period “(.)”, comma “(,)”, angle brackets “(> <)”, question mark “(?)”, tilde “(~)”, grave accent “(`)”, and quotation mark “(”)”.

- a. The following special characters are to be spelled out: cent “(¢)”, plus “(+)”, at “(@)”, dollar “(\$)”.
- b. Enter a space for special characters unless otherwise instructed above. If the name line begins with a special character, omit the special character and do not enter a space.
- c. For “.com” enter a space for the period.

3.24.38.3.4.14.7
(01-01-2016)
In Care of Name

- (1) The “In Care of Name” field allows entry of an in care of name when necessary. An in care of name is indicated by the presence of the in care-of sign (c/o) or the percent sign (%) in front of the name or some other indication that it is an in care-of name. Enter the in care of name exactly as shown on the return. This field will be enabled if access to the address lines is enabled; otherwise, it will be grayed out.
- (2) Do not enter a percent sign (%). This character will be generated by post-ISRP processing.
- (3) This field must **not** be used to enter a street address.

- (4) If the in care of name is illegible, enter a period (.) then press <Enter>.
- (5) Enter an ampersand (&) for the words “and” or the word “or”.
- (6) Enter a hyphen where shown. Use the minus sign located on the numeric key pad. Do not space before or after the hyphen.
- (7) Omit apostrophe (') if shown in name line. Do not space for an apostrophe.
- (8) Enter a space for all special characters except as instructed above. If the “In Care of Name” field begins with a special character, omit the special character, but do not enter a space.
- (9) Never enter two consecutive spaces.
- (10) Reverse the first and last names when the need is obvious.
- (11) Numeric characters with a name should be entered as Roman Numerals (alpha).
- (12) If two or more in care of names are present, enter the first in care of name.
- (13) Code and Edit will not edit the “in care of name” by arrowing when it appears on the address line before the street address. EOPs will pick up the “in care of name” then the street address from the address line.
- (14) Code and Edit will not edit the “in care of name” if present in the entity area of the return for some forms. EOPs are to transcribe the “in care of name” when present in the entity area of the return.

3.24.38.3.4.14.8
(01-01-2018)
Street Address

- (1) The purpose for the following instructions is to ensure that the correct street address is on the Taxpayer’s Master File Account and to achieve uniformity so that duplicate filers can be identified.
 - a. Enter the house number and street, route number, post office box, or box number.
 - b. Abbreviate words requiring standard abbreviations unless the word is a proper name.
 - c. Enter a slash (/), if present in the address line. Do not space before or after the slash.
 - d. If two **complete** addresses are present and neither is edited, but one of them is a P. O. Box, enter the P.O. Box. Both “POB” and “PO Drawer” should be treated as if they read “PO Box”.
 - e. If two **complete** addresses are present and neither is edited nor a P.O. Box, enter a single pound sign.
- (2) Be sure to enter all particulars of the mailing address (apartment numbers, suite numbers, box numbers, etc.) in the street address field. This may require abbreviation of lengthy address information in order to provide all pertinent information necessary for accurate delivery.

Note: Always enter the street address first.

- a. Enter college, building, post office branch as the address if no mailing address is given.
- b. Omit the pound symbol “(#)” and “Number” if they precede a number to a house, apt., route, Box, or P.O. Box.

- c. Omit "No." unless it refers to a direction.
- d. Enter numbered streets including avenues, boulevards, etc., as shown. Do not add "ST" to a "1", "RD" to a "3", "ND" to a "22", etc.
- e. Always include Private Mail Box (PMB) after the mailing and/or street address.
- f. Enter plurals for the standard street, road, avenue, apartment, etc., abbreviations as "STS", "RDS", "AVES", "APTS", etc. where necessary.
- g. **Never** include the letters Air/Army Post Office "(APO)" and Fleet Post Office "(FPO)" as part of the street address.
- h. Omit "in care of" symbol (%) if shown with an address.
- i. If data appears in an Apartment Number box, always key "APT" before the apartment information.
- j. If a "Highway" contains a number, always key "HWY" before the number.
- k. Enter a hyphen (-) where shown. Use the minus sign located in the row of numeric keys. Do not space before or after the hyphen.
- l. Space for all periods (.). Never enter two consecutive spaces.
- m. Always key "AND" if an ampersand (&) is shown.
- n. Omit apostrophe (') if shown in address line. Do not space for apostrophe.
- o. **Do not enter an In Care of Name in this field.**
- p. **Space for all special characters that are not listed above.**

Street Address Examples

STREET ADDRESS	ENTER AS
South Court Street	S COURT ST
Circle Dr	CIRCLE DR
Lane Building	LANE BLDG
Northeast Street	NORTHEAST ST
Third Street	THIRD ST
123 Avenue C	123 AVE C
Route 1, Box #66	RTE 1 BOX 66
15 1/2 Tyler	15 1/2 TYLER
P. O. Box #6	P O BOX 6
624 Evans Road Number 6	624 EVANS RD 6
Apt. 47 6223 Rosewood Ave.	6223 ROSEWOOD AVE APT 47
Ste. 209B 24071 Daisy Ave.	24071 DAISY AVE STE 209B
Room 843 XYZ Building	XYZ BLDG RM 843
Box 1234 2222 Clover Terrace	2222 CLOVER TER BOX 1234
Box 3 Roberts Lane	ROBERTS LN BOX 3
102 S. 38 Avenue	102 S 38 AVE
PO Box 63 Station N	P O BOX 63 STA N
57 Adams Ave. No. 123	57 ADAMS AVE 123

STREET ADDRESS	ENTER AS
102 S. 38 Private Mailbox 3	102 S 38 PMB 3

- (3) Always use the following standard abbreviations when abbreviating addresses unless the word is part of the street name (such as “Court Street” or “Circle Avenue”). If the taxpayer has used a non-standard abbreviation and the operator can determine if it corresponds to one below (such as “Str” instead of “St” or “Hghwy” instead of “Hwy”), use the standard abbreviation. The following list of address abbreviations, that are honored by the post office, 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. These standard abbreviations may also be used on foreign returns.

Standard Street Abbreviation Examples

WORD	ABBR	WORD	ABBR	WORD	ABBR
Air Force Base	AFB	Alley	ALY	Apartment	APT
Annex	ANX	Arcade	ARC	Avenue	AVE
Basement	BSMT	Bayou	BYU	Beach	BCH
Bend	BND	Bluff	BLF		
Bottom	BTM	Boulevard	BLVD	Branch	BR
Bridge	BRG	Brook	BRK	Building	BLDG
Burg	BG	Bypass	BYP	Camp	CP
Canyon	CYN	Cape	CPE	Causeway	CSWY
Center	CTR	Circle	CIR	Cliff	CLF
Club	CLB	Common	CMN	Corner	COR
Course	CRSE	Court	CT	Cove	CV
Creek	CRK	Crescent	CRES	Crest	CRST
Crossing	XING	Crossroad	XRD	Curve	CURV
Dale	DL	Dam	DM	Department	DEPT
Divide	DV	Drive	DR	East	E
Estate	EST	Expressway	EXPY	Extension	EXT
Ferry	FRY	Field	FLD	Flat	FLT
Floor	FL	Ford	FRD	Forest	FRST
Forge	FRG	Fork	FRK	Fort	FT
Freeway	FWY	Front	FRNT	Garden	GDN
Gateway	GTWY	Glen	GLN	Green	GRN

WORD	ABBR	WORD	ABBR	WORD	ABBR
Grove	GRV	Hangar	HNGR	Harbor Harbour	HBR
Haven	HVN	Heights	HTS	Highway	HWY
Hill	HL	Hollow	HOLW	Inlet	INLT
Island	IS	Junction	JCT	Key	KY
Knoll	KNL	Lake	LK	Landing	LNDG
Lane	LN	Light	LGT	Loaf	LF
Lobby	LBY	Lock	LCK	Lodge	LDG
Lower	LWR	Manor	MNR	Meadow	MDW
Mill	ML	Mission	MSN	Motorway	MTWY
Mount	MT	Mountain	MTN	Neck	NCK
North	N	Northeast	NE	Northwest	NW
Office	OFC	Orchard	ORCH	Overpass	OPAS
Parkway	PKWY	Passage	PSGE	Penthouse	PH
Pine	PNE	Place	PL	Plain	PLN
Plaza	PLZ	PO Box, PO Drawer, POB	PO Box <F11>	Point	PT
Port	PRT	Prairie	PR	Radial	RADL
Ranch	RNCH	Rapid	RPD	Rest	RST
Ridge	RDG	River	RIV	Road	RD
Room	RM	Route	RTE	Shoal	SHL
Shore	SHR	South	S	Southeast	SE
Southwest	SW	Space	SPC	Spring	SPG
Square	SQ	Station	STA	Stravenue	STRA
Stream	STRM	Street	ST	Suite	STE
Summit	SMT	Terrace	TER	Throughway	TRWY
Trace	TRCE	Track	TRAK	Trail	TRL
Trailer	TRLR	Underpass	UPAS	Union	UN
Upper	UPPR	Valley	VLV	Viaduct	VIA
View	VW	Village	VLG	Ville	VL
Vista	VIS	Well	WL	West	W

(4) If “TC 013,” “TC 014,” or “TC 016,” is edited in the left margin of the return, do not input the address fields. They have been previously entered.

3.24.38.3.4.14.9
(01-01-2018)
Foreign Address

(1) Returns with foreign addresses will be sent to the Ogden Submission Processing Center.

Exception: Forms CT-1, Employers Annual Railroad Retirement Tax Return, and Estate and Gift Tax Returns (i.e., Forms 706, Forms 706 NA and Forms 709) must be transshipped after Deposit Activity to the Kansas City Submission Processing Center.

- (2) Enter the foreign address exactly as shown using the following guidelines.
- a. Enter a slash (/) if present. Do not space before or after the slash.
 - b. Omit the pound symbol (#).
 - c. Omit "in care of" or "%".
 - d. Space for all periods (.). Never enter two consecutive spaces.
 - e. Enter a hyphen (-) where shown. Use the minus sign located in the row of numeric keys. Do not space before or after the hyphen.
 - f. Always key "AND" if an ampersand (&) is shown.
 - g. If the foreign address is illegible, enter a period (.) then press <Enter>.
 - h. Enter the foreign city, province, and postal code in the street address field. Enter the data exactly as edited on the return.
 - i. Enter the foreign country code in the city field.
 - j. Enter a period (.) in the state field. Never enter a dollar sign (\$) in this field.
 - k. Leave the ZIP Code field blank.
 - l. If two or more foreign addresses are present and neither has been edited, enter a single pound sign.
 - m. Omit apostrophe (') if shown in address line. Do not space for an apostrophe.

Note: Enter American Possession addresses, (e.g., Puerto Rico) as domestic, as they have zip codes the same as mainland.

(3) The following instructions are for the Kansas City Submission Processing Center.

IF	THEN
An international return (returns with a foreign address) is received	Transship to Ogden Exception: Form CT-1, and Estate and Gift Tax Returns (i.e., Form 706, Form 706 NA and Form 709) must be processed in Kansas City Submission Processing Center.
The return is unnumbered	Pull it from the block and route to Receipt and Control.

IF	THEN
The return is numbered	Enter the following fields without accessing the Enhanced Entity Index File: <ol style="list-style-type: none"> 1. Enter the Check Digit or Name Control, TIN, and Received Date. Enter the tax period if edited or if it is a MUST ENTER field. 2. Enter "650" in the ERS Action Code field. If there is no ERS Action Code field in the program being worked, enter a <u>U</u> in the Condition Code field. 3. For non-remittance returns, end the document. 4. For remittance returns, end the section by pressing <F6>/<*>, proceed directly to Section 03, enter the Remittance/Payment Received amount then end the document.

3.24.38.3.4.14.10
(01-01-2016)
City

- (1) After pressing **<Enter>** in the address field, a City/State Generation pop-up window will appear, unless your site has disabled this feature. This window allows the system to access US Postal Service data to generate the city and state from the first 3 letters of the city and the 5 digit ZIP Code.
- (2) The pop-up window contains City Key and ZIP Code fields:
 - City Key - If there is a Major City Code (MCC) available for the city as shown in Exhibit 3.24.38-3 , enter the 2 digit code and press **<Enter>**. If the city is shown in the list in Exhibit 3.24.38-4, the MCC's from the list can be used because the system is unable to generate the city and state for these cities. If you do not enter an MCC, enter the first 3 letters of the city. After 3 letters are entered, the cursor automatically moves to the ZIP Code field.

Note: If **DPO**, "APO" or "FPO" is shown, enter **DPO**, "APO" or "FPO" as the City Key.

Note: Do not use abbreviations such as N, NO, S, SO, E, W, NW, ST or FT when entering the city key even if the abbreviation is shown on the return. Use the first three letters of the spelled-out city name.

City Key Examples

CITY SHOWN ON RETURN	ENTER CITY KEY AS
St. Louis	SAI
So. Pasadena	SOU
W. Covina	WES
Ft. Lauderdale	FOR
N. Kansas City	NOR
McAllen	MCA
APO New York	APO
FPO Miami	FPO

- ZIP Code - Enter the first 5 digits of the ZIP Code and press **<Enter>**. If other than 5 digits, enter the digits shown up to a maximum of 5 digits. Do not enter digits from the ZIP plus 4 code. If illegible or missing, press **<Enter>**.
- (3) For returns with a foreign address, enter the foreign country code for the City Key and leave the ZIP Key blank. **Verify that the foreign country code is correct and press <Enter> or <F6>/<*> through the generated fields.**
- (4) After entering the ZIP Code, the Pop-up window closes.
- If a Major City Code (MCC) and the ZIP Code were entered, no attempt is made to match against Postal Data. The MCC will appear in the CITY field, the ZIP Code will appear in the ZIP field, and the cursor will be positioned in the CITY field. **Verify that the MCC and ZIP Code are correct and press <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 generate, the ZIP Code will appear in the ZIP field, and the cursor will be positioned in the CITY 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 press <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.)**
 - If the system generates a city that is spelled differently than the spelling on the document, leave the spelling as 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 appear in the ZIP field.
- (5) If the city and state are not generated or the City/State Generation pop-up window did not appear, enter the city as follows:
- a. Space for all hyphens (-) and ampersands (&).
 - b. Omit any apostrophes. Do not space for an apostrophe.
 - c. Disregard all counties and parishes.
 - d. If two or more cities are present and neither is edited, enter a single pound sign.

- e. If no city is shown, but a township or military installation is shown, enter it as the city.
- f. If there is a Major City Code (MCC) available for the city, as shown in Exhibit 3, enter the 2 letter alpha code and press **<Enter>**.
- g. Correct obviously misspelled cities.
- h. If North, South, East or West is shown at the beginning of the city name, use the standard abbreviation (i.e., N = North, S = South). In all other situations, spell out the direction. Major City Codes are **not** used in this instance.
- i. If a number is shown as part of the city, it must be spelled out.

Examples of city names are as follows:

SHOWN	ENTER AS
West Miami	W MIAMI
Pueblo West	PUEBLO WEST
East Covina	E COVINA
South San Francisco	S SAN FRANCISCO
Delhi Township	DELHI TOWNSHIP
Delhi Twp	DELHI TWP
Wright Patterson AFB	WRIGHT PATTERSON AFB
North Ogden	N OGDEN
29 Palms	TWENTY NINE PALMS
1000 Oaks	THOUSAND OAKS

3.24.38.3.4.14.11
(01-01-2016)

- (1) Always use the following standard abbreviations for STATES and TERRITORIES:

State

STATE	ABBR	STATE	ABBR
Alabama	AL	New Jersey	NJ
Alaska	AK	New Mexico	NM
Arizona	AZ	New York	NY
Arkansas	AR	North Carolina	NC
California	CA	North Dakota	ND
Colorado	CO	Ohio	OH
Connecticut	CT	Oklahoma	OK
Delaware	DE	Oregon	OR
District of Columbia	DC	Pennsylvania	PA

STATE	ABBR	STATE	ABBR
Florida	FL	Rhode Island	RI
Georgia	GA	South Carolina	SC
Hawaii	HI	South Dakota	SD
Idaho	ID	Tennessee	TN
Illinois	IL	Texas	TX
Indiana	IN	Utah	UT
Iowa	IA	Vermont	VT
Kansas	KS	Virginia	VA
Kentucky	KY	Washington	WA
Louisiana	LA	West Virginia	WV
Maine	ME	Wisconsin	WI
Maryland	MD	Wyoming	WY
Massachusetts	MA	Zero Liability Tax in Credit Reduction State(s) Only.	ZZ
Michigan	MI	Puerto Rico	PR
Minnesota	MN	Virgin Islands	VI
Mississippi	MS	Guam	GU
Missouri	MO	American Samoa	AS
Montana	MT	Marianna Islands	MP
Nebraska	NE	Marshall Islands	MH
Nevada	NV	Federated States of Mi- cronesia	FM
New Hampshire	NH	Palau	PW
Atlantic	AA	Europe	AE
Pacific	AP		

- (2) If two or more states are present and neither is edited, enter a single pound sign.
- (3) APO/FPO/DPO States are entered as follows:
- Armed Forces Americas - AA
 - Armed Forces Europe - AE
 - Armed Forces Pacific - AP
 - APO Seattle, APO San Francisco, or APO AP - APO/AP
 - APO New York or APO AE - APO/AE
 - APO Florida, APO Miami, or APO AA - APO/AA
 - Diplomatic Post Office - DPO

3.24.38.3.4.14.12
(01-01-2016)
ZIP Code

- (1) Enter the first five digits of the ZIP Code.
 - a. If other than 5 digits, enter the digits shown up to a maximum of 5 digits.
 - b. Do not enter digits from the Zip+4 Code.
 - c. If illegible or missing, press **<Enter>**.
 - d. If two or more Zip Codes are present, press **<Enter>**.

3.24.38.3.4.14.13
(01-01-2016)
Computer Condition Code (CCC)

- (1) Computer Condition Codes, often referred to as “Condition Codes”, are edited on returns prior to being transcribed. There can be up to 10 Condition Codes on a return. The location varies by return. Instructions in document-specific IRMs specify the location of this field for each return.
- (2) If the Condition Code is illegible, enter a pound sign (#), for the illegible character.
- (3) Condition Code “I” will be edited with a line on the top and bottom (as in block letter style).
- (4) Assume that a character appearing to be a zero is an alpha “O”.
- (5) If Condition Code “G” is present, enter the return as follows unless otherwise instructed by the document-specific IRM. If the return is a:
 - **Non-remittance** return, press **<F6>** and end the document after the Error Resolution System (ERS) Action Code field. If there is a subsequent **MUST ENTER** field in the section, enter zero in the field and press **<F6>** then end the document.
 - **Remittance** return, press **<F6>** after the ERS Action Code field. If there is a subsequent **MUST ENTER** field in the section, enter zero in the field and then press **<F6>** to end the section. Proceed directly to Section 03, enter the remittance amount then end the document.

3.24.38.3.4.14.14
(01-01-2019)
Privacy and Civil Liberties Impact Assessment (PCLIA) / North America Industry Classification System (NAICS) Codes

- (1) Enter the PCLIA/NAICS code exactly as shown except as follows:

IF	THEN
More than one code is present,	Enter the first code.
There is no information and the field is a MUST ENTER	Enter a zero (0) unless otherwise instructed
There is no information and the field is not a MUST ENTER field,	Press <Enter> only.
The code is other than “4” or “6” digits,	Enter zero (0).
There are any illegible digits,	Enter zero (0).

3.24.38.3.4.14.15
(01-01-2016)

**Error Resolution System
(ERS) Action Code**

- (1) The ERS Action Code, often referred to as simply “Action Code”, is a numeric 3-digit code generally edited in the bottom left margin of the return. Ignore anything after the 3-digit code, such as hyphens, dashes, or subsequent characters.
- (2) If an Action Code is edited on a return that does not have an Action Code field, enter a “U” in the Condition Code field.
- (3) If an Action Code in the “600” series is present on the return,
 - If it is a **non-remittance** return, press <F6> and end the document after this field. If there is a subsequent MUST ENTER field in the section, enter zero in the field, press <F6> and then end the document.
 - If it is a **remittance** return, press <F6> to end the section after this field. If there is a subsequent MUST ENTER field in the section, enter zero in the field and then press <F6> to end the section. Proceed directly to Section 03, enter the remittance amount and end the document.
- (4) If the Action Code is illegible, enter a “U” in the Condition Code field.
- (5) If more than one Action Code is edited on the return, enter the highest Action Code.

3.24.38.3.4.14.16
(01-01-2023)

Money Amounts

- (1) If zero or blank amounts are present and the field **IS NOT** a MUST ENTER field, press <Enter> unless otherwise directed in the document-specific IRM.
- (2) If zero or blank amounts are present and the field **IS** a MUST ENTER field, enter zero (0) then press <Enter>.
- (3) If there are two or more money amounts shown on a single line or if the amount is illegible or cannot be determined, press <F12> to fill the field with question marks (???)
- (4) Enter cents in money amounts as follows:
 - a. If a dollar amount is present and no cents are present, enter two zeros.
 - b. If a dollar amount is present and followed by a line, dash or hyphen, enter two zeros.
 - c. If a dollar amount is present and the cents are lined through, enter two zeros.
 - d. If there is a single numeric digit in the cent’s column, enter the digit followed by a zero (0).

Note: If a cent sign (¢) immediately follows the single digit, enter a zero (0) and the single digit.
 - e. If there are 3 or more digits in the cent’s column, enter the first two digits.
- (5) All money amounts will be entered in **DOLLARS AND CENTS** unless otherwise specified. A space and a dollar sign following the prompt (for example, LN2 \$) indicates that the field is a dollar’s only field.
- (6) Transcribe entries as negative amounts if brackets are pre-printed on the form, bracketed or otherwise shown as negative by the taxpayer, or edited by IRS personnel. If the field does not accept a MINUS (-) in the field termination (FLD Term) column, enter the amount and press <Enter> unless otherwise instructed.

- (7) Some European countries use commas in place of periods and vice versa when reporting dollar amounts on tax returns. For example: 36,02 for \$36.02. When transcribing these returns, replace commas with periods and periods with commas. See Money Amount Examples as follows:

SHOWN	ENTER AS
129.736,06	129736.06
1.027,86	1027.86
1.275.163	1275163.00
1368,65	1368.65
86,37	86.37

3.24.38.3.4.14.17
(01-01-2016)
Remittance/Payment Received

- (1) The Remittance or Payment Received is an amount printed or edited on the return to indicate a payment was received with the return. This field can be entered only if a Pre-journalized Credit Amount was entered in the Block Header and is a MUST ENTER field in this case.
- (2) Enter the amount printed by a cash register in any location on the return or edited in green pencil in the "Balance Due" or "Tax Due" area.
- Check the control document (Form 813 or Form 3893) if the amount is illegible.
 - Enter the "RPS" amount printed on the upper right corner of the return **ONLY** if underlined in green.
 - If Condition Code "G" is present or the ERS Action Code is in the "600" series, end the document after entering the Remittance amount.

3.24.38.3.4.14.18
(01-01-2016)
Third Party Designee and Discuss with Preparer Check boxes

- (1) The Third-Party Designee and Discuss with Preparer Check boxes are used by the taxpayer to designate a person with whom the IRS is authorized to discuss the return. The checkbox is located just above the signature area on the return. Enter a "1" in this field if only the "Yes" box is checked. Otherwise, press <Enter>.

3.24.38.3.4.14.19
(01-01-2016)
Third Party Designee ID Number

- (1) The Third-Party Designee ID Number is a unique number chosen by the Third Party Designee to allow an IRS employee to verify the person's identity when calling on the telephone. Only A-Z, 0-9, and blanks are valid. If the ID number is too long, enter as much of the data as possible.

3.24.38.3.4.14.20
(01-01-2018)
Preparer's SSN, Firm's EIN and Preparer's TIN

- (1) The Preparer's Social Security Number (PSSN) field can contain the preparer's true SSN or a unique number assigned to the preparer by the IRS to protect the confidentiality of an SSN. A number assigned by the IRS contains a "P" in the first position followed by 8 numbers. The Preparer's TIN contains the preparer's true EIN.
- (2) If the Preparer's Taxpayer Identification Number (PTIN) or Firm's EIN is not in the proper box (i.e., stamped on the return), put it in the proper field based on the format as shown on the return.

- (3) If the number is not in the standard format or illegible, follow instructions in IRM 3.24.38.3.4.14.4, Taxpayer Identification Numbers (TINs).

3.24.38.3.4.14.21
(01-01-2016)

Telephone Numbers

- (1) Enter the 10 digit numeric phone number including Area Code. Disregard any special characters and blanks.
- (2) If more than 10 digits are present, only enter the first 10 digits.
- (3) If any part of the number (for example, Area Code) is missing or illegible, press **<Enter>**.
- (4) If there is more than one telephone number present, enter the first 10 digits of the first complete telephone number.
- (5) Disregard a leading "1" or "011".
- (6) Tax preparer may stamp the telephone number on the return along with the Firm's EIN or Preparer's TIN. If so, enter the telephone number stamped.

Exhibit 3.24.38-1 (01-01-2019)
Abbreviations and Acronyms

- ABC - Alphanumeric Block Control
- BE - Block Edit
- BMF - Business Master File
- BOB - Block Out of Balance
- CD - Check Digit
- DLN - Document Locator Number
- EB - End Block
- ED - End Document
- E-EIF - Enhanced Entity Index File
- EIN - Employer Identification Number
- EOP - Entry Operator
- GLDS - Support Services (GSS)
- IRM - Internal Revenue Manual
- IRS - Internal Revenue Service
- ISRP - Integrated Submission and Remittance Processing System
- KV - Key Verification
- KVT - Key Verification Training
- MCC - Major City Code
- NC - Name Control
- NCOA - National Change of Address
- OE - Original Entry
- OET - Original Entry Training
- OLG - On Line Grader
- OPSTATS - Operator Statistics
- PTIN - Preparer Tax Identification Number
- QR - Quality Review Operator
- RB - Reject Block
- RPC - Return Processing Code
- RRPS - Residual Remittance Processing System
- SA - System Administrator
- SB/SE - Small Business/Self-Employed
- SOP - Supervisory Operator
- SP - Submission Processing
- SSN - Social Security Number
- TIN - Taxpayer Identification Number
- TRIDOC - Technical Research Information Document
- TS - Taxpayer Services
- VBDEA - Visual Basic Data Entry Application

Exhibit 3.24.38-2 (01-01-2016)**Definitions**

- **Alphanumeric Block Control (ABC)** — A three-character alpha-numeric code assigned to each block of input documents to track and control the movement of work through submission processing. It may be pre-printed, handwritten, or appear on a label in the upper left corner of the block header document, i.e., Form 1332 or Form 813, or in the box entitled “Block Control Number”.
- **Batch Number** — A number assigned to one or more blocks of documents to aid in the control and tracking of documents during submission processing.
- **Block Out of Balance (BOB)** — A condition existing in a given block of documents that creates an out-of-balance condition. Examples of BOB conditions are:
 - The sum of money amounts in each document does not match the block header total for the block.
 - The actual count of documents within the block is different than the count from the block header.
- **Calendar Year** — Twelve (12) consecutive months ending December 31.
- **Check Digit** — Two letters, A to Z (excluding E, G, and M), that are validated by the system against the TIN to make sure both are entered correctly.
- **Document Locator Number (DLN)** — A fourteen (14) digit number assigned to each input document for control purposes.
- **Document-specific IRM** — An IRM containing data entry instructions that are specific to the forms or documents covered by the IRM.
- **Edited Data** — Colored pencil entries and alterations to existing entries by other IRS functional areas, such as Code and Edit, Entity, etc., on an input document. Examples include colored pencil circling, X-ing, underlining and changing of existing entries, and new entries.
- **Element** — An item of data that is to be transcribed. Each element is identified on the ISRP Transcription Operation Sheets to indicate its location on the document and the sequence of transcription.
- **Enhanced Entity Index File (E-EIF)** — A database containing entity information extracted from taxpayer account data on the Master File.
- **Entity** — Taxpayer identifying information, such as name, address, Taxpayer Identification Number, Tax Period.
- **Entity Area** — The area of an input document where the taxpayer’s identifying information appears.
- **Field** — The area on the input screen in which an item of data is transcribed.
- **Field Termination Keys** — A key that is used to move to a subsequent field. The four keys are
 - <Enter> indicates a positive field and moves the cursor to the next field
 - <-> (minus sign) indicates negative amounts and moves the cursor to the next field
 - <F6>/<*> indicates a positive field and moves the cursor to the next MUST ENTER field or to the next section.
- **Fiscal Year** — Twelve (12) consecutive months ending on the last day of any month other than December.
- **Intermediate Entity** — A condition in which the operator must enter all the taxpayer’s address information because an entity check resulted in a match on the TIN/Name Control and a mismatch on the Address Key.
- **Long Entity** — A condition in which the operator must enter all the taxpayer’s address information because an entity check resulted in a mismatch on both the TIN/Name Control and the Address Key or no entity check was performed.
- **MUST ENTER Field** — A field that requires an entry or a field that must be overridden if there is no entry.
- **Must Fill Field** — A field in which all positions must be filled
- **Must Verify Field** — A field that must be key-verified because data was entered in OE.
- **Name Control** — The first four characters of the taxpayer’s name. The Name Control is used for validation purposes.

Exhibit 3.24.38-2 (Cont. 1) (01-01-2016)**Definitions**

- **Negative Entry** — An entry that is indicated as negative by the presence of brackets, parentheses or a minus sign.
- **Positive Entries** — An entry that is indicated as positive by the absence of brackets, parentheses or a minus sign.
- **Prior Year** — A tax return with a tax period other than the current tax period.
- **Prompt** — A series of letters, numbers and/or special characters appearing on the screen display. The prompt indicates to the operator which item of data on the input document is to be transcribed.
- **Received date** — The date a return or payment is received by the IRS at any office or Submission Processing site.
- **Re-Entry Blocks** — A block containing documents that were incorrectly processed initially and must be re-entered in ISRP. A Re-entry block can be one of three types depending on how far along in processing the document(s) in the block was when the incorrect processing was identified:
 - A document that fell out during submission processing (for example, during Error Resolution) is called a “SC Reinput” and is identified with re-entry source code “4”.
 - A document that fell out during Master File processing as Unpostable is called a “Reinput of Unpostable Document” and is identified with re-entry source code “N”.
 - A document that has posted incorrectly to the Master File is called a “Reprocessable” and is identified with re-entry source code “R”.
- **Residual Remittance Processing System Identification Number (RPSID)**— a number assigned to all remittances received by the service. The number contains the batch number, sequence number, and the date the remittance was processed.
- **Section** — A series of fields that have been grouped together for processing purposes and assigned an identifying section number.
- **Serial Number** — The 12th and 13th digits of the DLN that uniquely identify a document within a block.
- **Short Entity** — Condition in which the operator does not enter the taxpayer’s address.
- **Zero filled Field** — A field in which the system generates leading zeros in front of the data entered in the field.

Exhibit 3.24.38-3 (01-01-2016)
Major City Codes (MCC)

STATE / TERRITORY	MCC
Washington, D.C.	DC
STATE / TERRITORY	
Alabama	
CITY	
Auburn	AF
Birmingham	BI
Florence	FC
Huntsville	HU
Mobile	MO
Montgomery	MG
Tuscaloosa	TB
STATE / TERRITORY	
Alaska	
CITY	
Anchorage	AN
Fairbanks	FK
STATE / TERRITORY	
Arizona	
CITY	
Chandler	YZ
Glendale	GE
Mesa	MZ
Peoria	PY
Phoenix	PX
Scottsdale	YS
Tempe	TE
Tucson	TU
STATE / TERRITORY	
Arkansas	
CITY	

Exhibit 3.24.38-3 (Cont. 1) (01-01-2016)
Major City Codes (MCC)

STATE / TERRITORY	MCC
Fayetteville	FB
Fort Smith	FS
Jonesboro	JB
Little Rock	LR
North Little Rock	NL
Pine Bluff	PB
STATE / TERRITORY	
California	
CITY	
Alhambra	YA
Anaheim	AH
Bakersfield	BD
Berkeley	BE
Chula Vista	DV
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

Exhibit 3.24.38-3 (Cont. 2) (01-01-2016)
Major City Codes (MCC)

STATE / TERRITORY	MCC
San Bernardino	SR
San Diego	SD
San Francisco	SF
San Jose	SJ
Santa Ana	SA
Santa Barbara	SZ
Stockton	SN
Torrance	TN
Van Nuys	VN
STATE / TERRITORY	
Colorado	
CITY	
Arvada	AV
Aurora	AZ
Boulder	BV
Colorado Springs	CS
Denver	DN
Greeley	GC
Lakewood	LW
Pueblo	PU
Westminster	WD
STATE / TERRITORY	
Connecticut	
CITY	
Bridgeport	BP
Hartford	HD
New Haven	NH
Stamford	ST
Waterbury	WT
STATE / TERRITORY	
Delaware	

Exhibit 3.24.38-3 (Cont. 3) (01-01-2016)
Major City Codes (MCC)

STATE / TERRITORY	MCC
CITY	
Wilmington	WI
STATE / TERRITORY	
Florida	
CITY	
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
Tampa	TA
Titusville	TT
West Palm Beach	WP
Winter Haven	WG
STATE / TERRITORY	

Exhibit 3.24.38-3 (Cont. 4) (01-01-2016)
Major City Codes (MCC)

STATE / TERRITORY	MCC
Georgia	
CITY	
Albany	AY
Atlanta	AT
Athens	AE
Augusta	AG
Columbus	CM
Macon	MA
Marietta	MT
Savannah	GS
STATE / TERRITORY	
Hawaii	
CITY	
Honolulu	HL
STATE / TERRITORY	
Idaho	
CITY	
Boise	BS
Pocatello	PC
STATE / TERRITORY	
Illinois	
CITY	
Aurora	AO
Champaign	CX
Chicago	CH
Decatur	DT
East Saint Louis	ES
Evanston	EN
Joliet	JT
Naperville	NP
Oak Park	OP

Exhibit 3.24.38-3 (Cont. 5) (01-01-2016)
Major City Codes (MCC)

STATE / TERRITORY	MCC
Peoria	PL
Rockford	RF
Springfield	XL
STATE / TERRITORY	
Indiana	
CITY	
Bloomington	BQ
Evansville	EV
Fort Wayne	FY
Gary	GY
Hammond	HM
Indianapolis	IN
Lafayette	LF
South Bend	SB
Terre Haute	TH
STATE / TERRITORY	
Iowa	
CITY	
Cedar Rapids	CR
Davenport	DP
Des Moines	DM
Dubuque	DQ
Sioux City	SX
Waterloo	WL
STATE / TERRITORY	
Kansas	
CITY	
Kansas City	KA
Overland Park	OV
Shawnee Mission	SM
Topeka	TP

Exhibit 3.24.38-3 (Cont. 6) (01-01-2016)
Major City Codes (MCC)

STATE / TERRITORY	MCC
Wichita	WK
STATE / TERRITORY	
Kentucky	
CITY	
Lexington	LX
Louisville	LE
Owensboro	OW
STATE / TERRITORY	
Louisiana	
CITY	
Baton Rouge	BR
Bossier City	BW
Lafayette	LL
Lake Charles	LC
Metairie	MI
Monroe	MB
New Orleans	NO
Shreveport	SH
STATE / TERRITORY	
Maine	
CITY	
Augusta	AA
Lewiston	LT
Portland	PT
STATE / TERRITORY	
Maryland	
CITY	
Baltimore	BA
Cumberland	CK
Gaithersburg	GG
Silver Spring	SS

Exhibit 3.24.38-3 (Cont. 7) (01-01-2016)
Major City Codes (MCC)

STATE / TERRITORY	MCC
STATE / TERRITORY	
Massachusetts	
CITY	
Boston	BO
Cambridge	CB
Fall River	FR
Lawrence	LQ
Lowell	LM
Lynn	LY
New Bedford	ND
Newton	NE
Quincy	QU
Somerville	SV
Springfield	XA
Worcester	WE
STATE / TERRITORY	
Michigan	
CITY	
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

Exhibit 3.24.38-3 (Cont. 8) (01-01-2016)
Major City Codes (MCC)

STATE / TERRITORY	MCC
STATE / TERRITORY	
Minnesota	
CITY	
Bloomington	BN
Duluth	DL
Minneapolis	MS
St. Paul	SU
STATE / TERRITORY	
Mississippi	
CITY	
Biloxi	BL
Greenwood	GW
Hattiesburg	HT
Jackson	JN
Meridian	MD
STATE / TERRITORY	
Missouri	
CITY	
Independence	IE
Kansas City	KC
Springfield	XO
St. Joseph	XM
St. Louis	SL
STATE / TERRITORY	
Montana	
CITY	
Billings	IB
Great Falls	GT
Helena	HE
Missoula	MM
STATE / TERRITORY	

Exhibit 3.24.38-3 (Cont. 9) (01-01-2016)
Major City Codes (MCC)

STATE / TERRITORY	MCC
Nebraska	
CITY	
Lincoln	LN
Omaha	OM
STATE / TERRITORY	
Nevada	
CITY	
Henderson	HF
Las Vegas	LV
North Las Vegas	NT
Reno	RE
STATE / TERRITORY	
New Hampshire	
CITY	
Manchester	MR
Nashua	NS
Portsmouth	PS
STATE / TERRITORY	
New Jersey	
CITY	
Atlantic City	AC
Camden	CD
East Orange	EO
Elizabeth	EL
Hackensack	HS
Jersey City	JC
New Brunswick	NB
Newark	NK
Paterson	PN
Trenton	TR
STATE / TERRITORY	

Exhibit 3.24.38-3 (Cont. 10) (01-01-2016)
Major City Codes (MCC)

STATE / TERRITORY	MCC
New Mexico	
CITY	
Albuquerque	AQ
Las Cruces	LZ
Santa Fe	YF
STATE / TERRITORY	
New York	
CITY	
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
STATE / TERRITORY	
North Carolina	
CITY	
Asheville	AS

Exhibit 3.24.38-3 (Cont. 11) (01-01-2016)
Major City Codes (MCC)

STATE / TERRITORY	MCC
Chapel Hill	CJ
Charlotte	CE
Durham	DU
Fayetteville	FN
Gastonia	GN
Greensboro	GO
High Point	HC
Raleigh	RL
Wilmington	WN
Winston-Salem	WS
STATE / TERRITORY	
North Dakota	
CITY	
Bismarck	BB
Fargo	FA
STATE / TERRITORY	
Ohio	
CITY	
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

Exhibit 3.24.38-3 (Cont. 12) (01-01-2016)
Major City Codes (MCC)

STATE / TERRITORY	MCC
STATE / TERRITORY	
Oklahoma	
CITY	
Norman	NR
Oklahoma City	OC
Tulsa	TS
STATE / TERRITORY	
Oregon	
CITY	
Eugene	EU
Portland	PO
Salem	XR
STATE / TERRITORY	
Pennsylvania	
CITY	
Allentown	AW
Bethlehem	BM
Easton	EA
Erie	ER
Harrisburg	HG
Johnstown	JO
Lancaster	LP
Philadelphia	PH
Pittsburgh	PI
Reading	RD
Scranton	XC
Wilkes-Barre	WB
Williamsport	WM
York	YR
STATE / TERRITORY	
Rhode Island	

Exhibit 3.24.38-3 (Cont. 13) (01-01-2016)
Major City Codes (MCC)

STATE / TERRITORY	MCC
CITY	
Cranston	RT
Providence	PR
Warwick	WW
STATE / TERRITORY	
South Carolina	
CITY	
Anderson	AJ
Charleston	CT
Columbia	CU
Florence	FE
Greenville	GV
North Charleston	NC
Rock Hill	RH
Spartanburg	SQ
STATE / TERRITORY	
South Dakota	
CITY	
Aberdeen	AD
Sioux Falls	IQ
STATE / TERRITORY	
Tennessee	
CITY	
Chattanooga	CG
Clarkesville	YN
Johnson City	JH
Kingsport	KP
Knoxville	KN
Memphis	ME
Nashville	NA
STATE / TERRITORY	

Exhibit 3.24.38-3 (Cont. 14) (01-01-2016)
Major City Codes (MCC)

STATE / TERRITORY	MCC
Texas	
CITY	
Abilene	AB
Amarillo	AM
Arlington	IA
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
STATE / TERRITORY	
Utah	
CITY	
Ogden	OG
Provo	PV
Salt Lake City	XU
West Valley City	WC

Exhibit 3.24.38-3 (Cont. 15) (01-01-2016)
Major City Codes (MCC)

STATE / TERRITORY	MCC
STATE / TERRITORY	
Vermont	
CITY	
Burlington	BU
STATE / TERRITORY	
Virginia	
CITY	
Alexandria	AX
Arlington	AR
Charlottesville	CV
Chesapeake	CP
Hampton	HP
Newport News	NN
Norfolk	NV
Petersburg	PG
Portsmouth	PM
Richmond	RI
Roanoke	RO
Virginia Beach	VB
STATE / TERRITORY	
Washington	
CITY	
Bellingham	BH
Bremerton	BY
Kennewick	KW
Olympia	OL
Seattle	SE
Spokane	SW
Tacoma	TC
Vancouver	VA
STATE / TERRITORY	

Exhibit 3.24.38-3 (Cont. 16) (01-01-2016)
Major City Codes (MCC)

STATE / TERRITORY	MCC
West Virginia	
CITY	
Charleston	CW
Huntington	HN
Parkersburg	PK
Wheeling	WH
STATE / TERRITORY	
Wisconsin	
CITY	
Green Bay	GB
Janesville	JE
Kenosha	KE
Madison	MN
Milwaukee	MW
Oshkosh	OK
Racine	RA
Sheboygan	XB
West Allis	WA
STATE / TERRITORY	
Wyoming	
CITY	
Casper	CZ
Cheyenne	CY

Exhibit 3.24.38-4 (01-01-2016)

Major City Codes (MCCs) for which City/State Generation Fails - Use MCC

STATE	CITY	MCC
Puerto Rico	San Juan	XJ
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
Virginia	Charlottesville	CV
Wisconsin	West Allis	WA

Exhibit 3.24.38-5 (01-01-2016)
Foreign Country Codes (FCC)

FOREIGN COUNTRY CODE	COUNTRY
AA	Aruba
AC	Antigua, Barbuda
AE	Abu Dubai, United Arab Emirates
AF	Afghanistan
AG	Algeria
AJ	Azerbaijan
AL	Albania
AM	Armenia
AN	Andorra
AO	Angola
AR	Argentina
AS	Australia
AT	Ashmore Island, Cartier Island
AU	Austria
AV	Anguilla
AX	Akrotiri Sovereign Base Area
AY	Antarctica
BA	Bahrain
BB	Barbados
BC	Botswana
BD	Bermuda
BE	Belgium
BF	Bahamas, The
BG	Bangladesh
BH	Belize
BK	Bosnia-Herzegovina
BL	Bolivia
BM	Burma
BN	Benin (Dahoney)
BO	Belarus

Exhibit 3.24.38-5 (Cont. 1) (01-01-2016)
Foreign Country Codes (FCC)

FOREIGN COUNTRY CODE	COUNTRY
BP	Solomon Islands
BQ	Navassa Island
BR	Brazil
BS	Bassas da India
BT	Bhutan
BU	Bulgaria
BV	Bouvet Island
BX	Brunei
BY	Burundi
CA	Canada
CB	Cambodia (Kampuchea)
CD	Chad
CE	Sri Lanka
CF	Republic of Congo (Brazzaville)
CG	Democratic Republic of Congo (Kinshasa)
CH	China, Peoples Republic of China (including, Inner Mongolia, Tibet and Manchuria)
CI	Chile
CJ	Cayman Islands
CK	Cocos (Keeling) Island
CM	Cameroon
CN	Comoros
CO	Columbia
CR	Coral Sea Islands Territory
CS	Costa Rica
CT	Central African Republic
CU	Cuba
CV	Cape Verde
CW	Cook Islands
CY	Cyprus
DA	Denmark

Exhibit 3.24.38-5 (Cont. 2) (01-01-2016)
Foreign Country Codes (FCC)

FOREIGN COUNTRY CODE	COUNTRY
DJ	Djibouti
DO	Dominica
DQ	Jarvis Island
DR	Dominican Republic
DX	Dhekelia Sovereign Base Area
EC	Ecuador
EG	Egypt
EI	Ireland
EK	Equatorial Guinea
EN	Estonia
ER	Eritrea
ES	El Salvador
ET	Ethiopia
EU	Europa Island
EZ	Czech Republic
FG	French Guiana
FI	Finland
FJ	Fiji
FK	Falkland Islands
FO	Faroe Islands
FP	French Polynesia (Tahiti)
FQ	Baker Island
FR	France, Corsica
FS	French Southern and Antarctic Lands
GA	Gambia
GB	Gabon
GG	Georgia
GH	Ghana
GI	Gibraltar
GJ	Grenada
GK	Guernsey

Exhibit 3.24.38-5 (Cont. 3) (01-01-2016)
Foreign Country Codes (FCC)

FOREIGN COUNTRY CODE	COUNTRY
GL	Greenland
GM	Germany
GO	Glorioso Islands
GP	Guadeloupe
GR	Greece
GT	Guatemala
GV	Guinea
GY	Guyana
GZ	Gaza Strip
HA	Haiti
HK	Hong Kong
HM	Heard Island and McDonald Island
HO	Honduras
HQ	Howland Island
HR	Croatia
HU	Hungary
IC	Iceland
ID	Indonesia (including Bali, Belitung, Flores, Java, Moluccas, Sumatra, Timor)
IM	Isle of Man
IN	India
IO	British Indian Ocean Territory
IP	Clipperton Islands
IR	Iran
IS	Israel
IT	Italy
IV	Cote d'Ivoire (Ivory Coast)
IZ	Iraq
JA	Japan
JE	Jersey
JM	Jamaica

Exhibit 3.24.38-5 (Cont. 4) (01-01-2016)
Foreign Country Codes (FCC)

FOREIGN COUNTRY CODE	COUNTRY
JN	Jan Mayen
JO	Jordan
JQ	Johnston Atoll
JU	Juan de Nova Island
KE	Kenya
KG	Kyrgyzstan
KN	Korea (North)
KQ	Kingman Reef
KR	Kiribati
KS	Korea (South)
KT	Christmas Island
KU	Kuwait
KZ	Kazakhstan
LA	Laos
LE	Lebanon
LG	Latvia
LH	Lithuania
LI	Liberia
LO	Slovakia
LQ	Palmyra Atoll
LS	Liechtenstein
LT	Lesotho
LU	Luxembourg
LY	Libya
MA	Madagascar
MB	Martinique
MC	Macau
MD	Moldova
MF	Mayotte
MG	Mongolia
MH	Montserrat

Exhibit 3.24.38-5 (Cont. 5) (01-01-2016)
Foreign Country Codes (FCC)

FOREIGN COUNTRY CODE	COUNTRY
MI	Malawi
MJ	Montenegro
MK	Macedonia
ML	Mali
MN	Monaco
MO	Morocco
MP	Mauritius
MQ	Midway Islands
MR	Mauritania
MT	Malta
MU	Oman
MV	Maldives
MX	Mexico
MY	Malaysia
MZ	Mozambique
NC	New Caledonia
NE	Niue
NF	Norfolk Island
NG	Niger
NH	Vanuatu
NI	Nigeria
NL	Netherlands
NO	Norway
NP	Nepal
NR	Nauru
NS	Suriname
NT	Netherlands Antilles, Bonaire, Curacao
NU	Nicaragua
NZ	New Zealand
PA	Paraguay
PC	Pitcairn Island

Exhibit 3.24.38-5 (Cont. 6) (01-01-2016)
Foreign Country Codes (FCC)

FOREIGN COUNTRY CODE	COUNTRY
PE	Peru
PF	Paracel Islands
PG	Spratly Islands
PK	Pakistan
PL	Poland
PM	Panama
PO	Portugal
PP	Papua New Guinea
PU	Guinea-Bissau
QA	Qatar (Katar)
RB	Serbia
RE	Reunion
RO	Romania
RP	Philippines
RS	Russia
RW	Rwanda
SA	Saudi Arabia
SB	St. Pierre and St. Miquelon
SC	St. Kitts, Nevis
SE	Seychelles
SF	South Africa
SG	Senegal
SH	St. Helena (Ascension Island and Tristan de Cunha Island Group)
SI	Slovenia
SL	Sierra Leone
SM	San Marino
SN	Singapore, Republic of Singapore
SO	Somalia
SP	Spain
ST	St. Lucia
SU	Sudan

Exhibit 3.24.38-5 (Cont. 7) (01-01-2016)
Foreign Country Codes (FCC)

FOREIGN COUNTRY CODE	COUNTRY
SV	Svalbard
SW	Sweden
SX	South Georgia Island and the South Sandwich Island
SY	Syria
SZ	Switzerland
TD	Trinidad and Tobago
TE	Tromelin Island
TH	Thailand
TI	Tajikistan
TK	Turks and Caicos Islands
TL	Tokelau
TN	Tonga
TO	Togo
TP	Sao Tome and Principe
TS	Tunisia
TT	Timor-Leste
TU	Turkey
TV	Tuvalu
TW	Taiwan
TX	Turkmenistan
TZ	Tanzania
UG	Uganda
UK	Great Britain, United Kingdom
UP	Ukraine
UV	Burkina Faso (Upper Volta)
UY	Uruguay
UZ	Uzbekistan
VC	St. Vincent and The Grenadines (Northern Grenadines) and Windward Island
VE	Venezuela
VI	Redonda, Tortola and British Virgin Islands

Exhibit 3.24.38-5 (Cont. 8) (01-01-2016)
Foreign Country Codes (FCC)

FOREIGN COUNTRY CODE	COUNTRY
VM	Vietnam
VT	Vatican City, Holy See
WA	Namibia
WE	West Bank
WF	Wallis and Futuna
WI	Western Sahara
WQ	Wake Island
WS	Western Samoa
WZ	Swaziland
XA	Ascension
XC	Channel Islands
XE	England
XM	Myanmar
XN	Northern Ireland
XI	Aland Island
XR	Slovak Republic
XS	Scotland
XT	Tristan Da Cunha
XW	Wales
XY	Canary Islands
XX	Other (Country not listed elsewhere)
XZ	Azores
YI	Yugoslavia
YM	Yemen
ZA	Zambia
ZI	Zimbabwe

Exhibit 3.24.38-6 (01-01-2025)

BMF ISRP IRMs, Program Numbers and Block Header Validity Checks

IRM 3.24.13 - Employment Tax Returns

FORM(S)	PROGRAM	TAX CLASS DOC. CODE	PRP
Form 941, 2014 through 2016 Revisions	11209	141	42
<ul style="list-style-type: none"> • Form 941, 2024 and Later Revisions • 2017 through 2020 1st Qtr Revisions • 2013 and Prior Revisions 	11210	141	42
Form 941, 2020 2nd Qtr Revision	11211	141	42
Form 941, 2020 3rd Qtr Revision	11212	141	42
Form 941, 2021 1st Qtr Revision	11213	141	42
Form 941, 2021 2nd Qtr Revision	11200	141	42
Form 941, 2022 1st Qtr Revision	11202	141	42
Form 941, 2022 2nd Qtr through 2023 4th Qtr	11204	141	42
Form 941(PR), Form 941-SS, 2014 through 2016 Revisions	11219	141	42
<ul style="list-style-type: none"> • Form 941(PR), 2024 and Later Revisions • 2017 through 2020 1st Qtr Revisions • 2013 and Prior Revisions Form 941-SS, 2017 through 2020 1st Qtr Revisions and 2013 and Prior Revisions	11220	141	42
Form 941(PR),Form 941-SS, 2020 2nd Qtr Revision	11221	141	42
Form 941(PR),Form 941-SS, 2020 3rd Qtr Revision	11222	141	42
Form 941(PR), Form 941-SS, 2021 1st Qtr Revision	11223	141	42
Form 941(PR), Form 941-SS, 2021 2nd Qtr Revision	11201	141	42

Exhibit 3.24.38-6 (Cont. 1) (01-01-2025)**BMF ISRP IRMs, Program Numbers and Block Header Validity Checks**

FORM(S)	PROGRAM	TAX CLASS DOC. CODE	PRP
Form 941(PR), Form 941-SS, 2022 1st Qtr Revision	11203	141	42
Form 941(PR), Form 941-SS, 2022 2nd Qtr through 2023 4th Qtr	11207	141	42
Form 945 All Revisions	11260	144	40
Form CT-1, • 2024 and Later Revisions • 2019 and Prior Revisions	11300	711	45
Form CT-1, 2020 Revision	11301	711	45
Form CT-1, 2021 Revisions	11302	711	45
Form CT-1, 2022 Revision	11303	711	45
Form CT-1, 2023 Revision	11304	711	45
Form 943, 2014 through 2016 Revisions	11611	143	44
Form 943, • 2024 and Later Revisions • 2017 through 2019 Revisions • 2013 and Prior Revisions	11608	143	44
Form 943, 2020 Revision	11609	143	44
Form 943, 2021 Revision	11600	143	44
Form 943, 2022 Revision	11602	143	44
Form 943, 2023 Revision	11604	143	44
Form 943(PR), 2014 through 2016 Revisions	11616	143	44
Form 943(PR), • 2024 and Later Revisions • 2017 through 2019 Revisions • 2013 and Prior Revisions	11617	143	44
Form 943(PR), 2020 Revision	11618	143	44
Form 943(PR), 2021 Revision	11601	143	44
Form 943(PR), 2022 Revision	11603	143	44

Exhibit 3.24.38-6 (Cont. 2) (01-01-2025)

BMF ISRP IRMs, Program Numbers and Block Header Validity Checks

FORM(S)	PROGRAM	TAX CLASS DOC. CODE	PRP
Form 943(PR), 2023 Revision	11605	143	44
Form 944, Form 944(SP), 2014 through 2016 Revisions	11660	149	43
Form 944, Form 944(SP), <ul style="list-style-type: none"> • 2024 and Later Revisions • 2017 through 2019 Revisions • 2013 and Prior Revisions 	11661	149	43
Form 944, Form 944(SP), 2020 Revision	11662	149	43
Form 944, 944(SP), 2021 Revision	11650	149	43
Form 944, 944(SP), 2022 Revision	11651	149	43
Form 944, 944(SP), 2023 Revision	11652	149	43

IRM 3.24.14 - Fiduciary Income Tax Returns

Form(s)	PROGRAM	TAX CLASS DOC. CODE	PRP
Form 1041 (TY 2020 and Prior)	11900	244, 236	47
Form 1041 (TY 2021 and Later)	11901	244, 236	47
Form 1041-N (Ogden only)	11910	239	47
Form 1041 QFT	11910	239	47

IRM 3.24.15 - Partnership Income Tax Returns

Form(s)	PROGRAM	TAX CLASS DOC. CODE	PRP
Form 1065	12200	265, 267	48
Form 1065-B (TY 2017 and Prior)	12220	268	48

IRM 3.24.16 - Corporate Income Tax Returns

Form(s)	PROGRAM	TAX CLASS DOC. CODE	PRP
Form 1120	11500	310, 311	50

Exhibit 3.24.38-6 (Cont. 3) (01-01-2025)**BMF ISRP IRMs, Program Numbers and Block Header Validity Checks**

Form(s)	PROGRAM	TAX CLASS DOC. CODE	PRP
Form 1120-C	11540	303	54
Form 1120-F	11502	366, 367	51
Form 1120-FSC	11506	307	51
Form 1120-H	11501	371	50
Form 1120-L	11503	311	51
Form 1120-ND	11505	308	51
Form 1120-PC	11511	313	51
Form 1120-REIT	11508	312	50
Form 1120-RIC	11509	305	50
Form 1120-S	12100	316	51
Form 1120-SF	11507	306	51

IRM 3.24.23 - Excise Tax Returns

Form(s)	PROGRAM	TAX CLASS DOC. CODE	PRP
Form 11-C	12701	403	55
Form 720	11800	420	46
IRM 730	12702	413	58
Form 2290	12300	495	52

IRM 3.24.25 - BMF International Miscellaneous Tax Returns (OSPC ONLY)

Form(s)	PROGRAM	TAX CLASS DOC. CODE	PRP
Form 3520	12310	383	87
Form 3520-A	12320	382	89
Form 8288	11330	140	88
Form 8804	11340	129	20

IRM 3.24.106 - Estate Tax Returns

Form(s)	PROGRAM	TAX CLASS DOC. CODE	PRP
Form 706	12400	506	56

Exhibit 3.24.38-6 (Cont. 4) (01-01-2025)

BMF ISRP IRMs, Program Numbers and Block Header Validity Checks

Form(s)	PROGRAM	TAX CLASS DOC. CODE	PRP
Form 706-GS(D)	12403	559	21
Form 706-GS(T)	12404	529	21
Form 706-NA	12402	505	56

IRM 3.24.143 - Gift Tax Returns

Form(s)	PROGRAM	TAX CLASS DOC. CODE	PRP
Form 709	12410	509	57

IRM 3.24.154 - Unemployment Tax Returns

Form(s)	PROGRAM	TAX CLASS DOC. CODE	PRP
Form 940, Form 940(PR), Form 940 (sp)	11100	839, 840	41

IRM 3.24.213 - Real Estate Mortgage Investments Conduit Returns

Form(s)	PROGRAM	TAX CLASS DOC. CODE	PRP
Form 1066	12201	360	53

IRM 3.24.249 - Fiscal Year Required Payments

Form(s)	PROGRAM	TAX CLASS DOC. CODE	PRP
Form 8752	19000	223	11

IRM 3.37.110 - Chapter 3 Withholding Returns (OSPC ONLY)

Form(s)	PROGRAM	TAX CLASS DOC. CODE	PRP
Form 1042	12500	125	26
Form 1042-S	71720	502	26
Form 1042-T	71700	501	26

Exhibit 3.24.38-7 (01-01-2025)**Other ISRP IRMs, Program Numbers and Block Header Validity Checks**

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

IRM 3.24.3 - Individual Tax Returns

Form(s)	PROGRAM	TAX CLASS DOC. CODE	FORMAT CODE	PRP
Form 1040	43110, 43112 (Prior Year), 43114, 43116, 43130, 43170, 43172 (Prior Year),, 43210, 43270, , 43810, 43812, 43820, 46110, 46112 (Prior Year), 46170, 46210, 46220	205, 206, 211, 212, 221, 222		31
Form 1040-NR	46121, 46124 (Prior Year Foreign), 46221	272, 273		31
Form 1040-SS	46127, 46128, 46227, 46228	226, 227		36
Form 1040-X	44400	205, 206, 211, 212, 221, 222		31
Form 1040-SFR	44630	210		33

IRM 3.24.7 - Delinquent Accounts

Form(s)	PROGRAM	TAX CLASS DOC. CODE	FORMAT CODE	PRP
Form 3177, 5768	15502	977		68
Form 3177	45502	277		68
Form 5466-B	15507	977		68
Form 5466-B	45507	277		68

IRM 3.24.8 - Information Returns

Form(s)	PROGRAM	TAX CLASS DOC. CODE	FORMAT CODE	PRP
Form 1096	44340	569	007	69
Form 1097-BTC	44340	550	050	69
Form 1098	44340	581	353	69
Form 1098-C	44340	578	357	69
Form 1098-E	44340	584	358	69
Form 1098-F	44340	503	360	69

Exhibit 3.24.38-7 (Cont. 1) (01-01-2025)

Other ISRP IRMs, Program Numbers and Block Header Validity Checks

Form(s)	PROGRAM	TAX CLASS DOC. CODE	FORMAT CODE	PRP
Form 1098-T	44340	583	359	69
Form 1098-Q	44340	574	355	69
Form 1099-A	44340	580	354	69
Form 1099-B	44340	579	021	69
Form 1099-C	44340	585	397	69
Form 1099-CAP	44340	573	029	69
Form 1099-DIV	44340	591	032	69
Form 1099-G	44340	586	026	69
Form 1099-INT	44340	592	033	69
Form 1099-K	44340	510	037	69
Form 1099-LS	44340	516	361	69
Form 1099-LTC	44340	593	034	69
Form 1099-MISC	44340	595	040	69
Form 1099-NEC	44340	571	571	69
Form 1099-OID	44340	596	060	69
Form 1099-PATR	44340	597	061	69
Form 1099-Q	44340	531	031	69
Form 1099-R	44340	598	025	69
Form 1099-S	44340	575	396	69
Form 1099-SA	44340	594	035	69
Form 1099-SB	44340	543	362	69
Form 3921	44340	525	048	69
Form 3922	44340	526	049	69
Form 5498	44340	528	022	69
Form 5498-ESA	44340	572	028	69
Form 5498-SA	44340	527	023	69
Form W-2G	44340	532	010	69
Form 1099-QA	44340	51A	514	66
Form 5498-QA	44352	52A	515	66

Exhibit 3.24.38-7 (Cont. 2) (01-01-2025)**Other ISRP IRMs, Program Numbers and Block Header Validity Checks*****IRM 3.24.10 - Revenue Receipts***

Form(s)	PROGRAM	TAX CLASS DOC. CODE	FORMAT CODE	PRP
Form 1041-ES	11920	217		60
Form 1040-ES, Form 1040-C, Form 3244	44200	220, 261		60
Form 3753 (BMF)	15501	145, 345, 445, 545, 745, 845		60
Form 3753 (BMF)	15501	245		60
Form 3753 (IMF)	45501	245		60
Form 3753 (IRAF)	45501	045		60
Form PJ710 (BMF)	15501	117		60
Various Forms (BMF)	15501	117, 118, 119, 124, 145, 148, 151, 158, 170, 176, 187		60
Various Forms (BMF)	15501	217, 218, 219, 224, 245, 248, 251, 258, 270, 276, 287		60
Various Forms (BMF)	15501	317, 318, 319, 324, 345, 348, 351, 358, 370, 376, 387		60
Various Forms (BMF)	15501	417, 418, 419, 424, 445, 448, 451, 458, 470, 476, 487		60
Various Forms (BMF)	15501	517, 518, 519, 524, 545, 548, 551, 558, 570, 576, 578		60
Various Forms (BMF)	15501	717, 718, 719, 724, 745, 748, 751, 758, 770, 776, 787		60
Various Forms (BMF)	15501	817, 818, 819, 824, 845, 848, 851, 858, 870, 876, 887		60
Various Forms (IMF)	45501	217, 218, 219, 224, 245, 248, 251, 258, 270, 276, 287		60
Various Forms (IRAF)	45501	017, 018, 019, 024, 045, 048, 051, 058, 070, 076, 087		60

Exhibit 3.24.38-7 (Cont. 3) (01-01-2025)

Other ISRP IRMs, Program Numbers and Block Header Validity Checks

IRM 3.24.12 - Exempt Organization Returns

Form(s)	PROGRAM	TAX CLASS DOC. CODE	FORMAT CODE	PRP
Form 990, CP140/ CP 144, CP CP-411 CP 414(2007 and Prior Years)	13110	490		39
Form 990-EZ (2007 and Prior Years)	13120	409		27
Form 990-PF	13131	491		34
Form 990-T	13141	393		32
Form 1041-A	13162	481		38
Form 1120-POL	13170	320		50
Form 4720	13161	471		38
Form 5227	13190	483		28
Form 5578	13160	984		35
Form 5768	15502	460		68
Form 990 (2008 and Later Years), CP140, Form 144, CP411, CP414	13410	493		39
Form 990-EZ (2008 and Later Years)	13420	492		27
Form 8872	16010	462		

IRM 3.24.21 - Credit and Account Transfers

Form(s)	PROGRAM	TAX CLASS DOC. CODE	FORMAT CODE	PRP
Form 3413 (BMF)	38620	251, 252		61
Form 3413 (BMF)	38620	151, 152, 351, 352, 451, 452, 551, 552, 751, 752, 851, 852		61
Form 3413 (IMF)	38600	251, 252		61
Form 3413 (IRAF)	38600	051		61
Form 3552 (BMF)	38621	251		61
Form 3552 (BMF)	38621	151, 351, 451, 551, 751, 851		61

Exhibit 3.24.38-7 (Cont. 4) (01-01-2025)**Other ISRP IRMs, Program Numbers and Block Header Validity Checks**

Form(s)	PROGRAM	TAX CLASS DOC. CODE	FORMAT CODE	PRP
Form 3552 (IMF)	38601	251		61
Form 3552 (IRAF)	38601	051		61

IRM 3.24.22 - Employee Plans Master File

Form(s)	PROGRAM	TAX CLASS DOC. CODE	FORMAT CODE	PRP
Form 5330	72860	435		18

IRM 3.24.26 - Miscellaneous TE/GE Tax Returns

Form(s)	PROGRAM	TAX CLASS DOC. CODE	FORMAT CODE	PRP
Form 8038	13200	361		80
Form 8038-B	13211	385		80
Form 8038-CP	13210	388		80
Form 8038-G	13201	362		80
Form 8038-GC	13202	372		80
Form 8038-T	13203	374		80
Form 8038-TC	13212	386		80
Form 8328	13204	375		80

IRM 3.24.27 - EP Return 5500-EZ

Form(s)	PROGRAM	TAX CLASS DOC. CODE	FORMAT CODE	PRP
Form 5500-EZ	72840	031	373	17

IRM 3.24.28 - SC Quality Assurance Program

Form(s)	PROGRAM	TAX CLASS DOC. CODE	FORMAT CODE	PRP
Form 3926	59702		222	97
Form 3926-A	59707		222	97
Form 3926 (Adjustments)	59706		222	97
Form 3927	59703		223	97

Exhibit 3.24.38-7 (Cont. 5) (01-01-2025)

Other ISRP IRMs, Program Numbers and Block Header Validity Checks

3.24.29 - SCRS Error Register

Form(s)	PROGRAM	TAX CLASS DOC. CODE	FORMAT CODE	PRP
BMF Error Register	15900		207	77
BMF Reject Register	15901		203	77
EPMF/IRAF Error Register	72820		211	77
EPMF/IRAF Reject Register	72822		205	77
IMF Error Register	45900		210	77
IMF Reject Register	45901		204	77
IRP Error Register	44900		206	77

IRM 3.24.30 - SC Data Controls

Form(s)	PROGRAM	TAX CLASS DOC. CODE	FORMAT CODE	PRP
Form 813	38300		312	79
Form 2345	38300		311	79
Form 4028	38300		216	79
Form 4028-A	38300		310	79

IRM 3.24.50 - Performance Evaluation Reporting System

Form(s)	PROGRAM	TAX CLASS DOC. CODE	FORMAT CODE	PRP
Form 3081	59600		073	82
Form 4293 Employee Master Adjustment	59602		056	83
Form 5948 OFP Update	59602		057	83
Form 6489 Cum File Adjustment	59602		060	83
Employee Time Correction	59602		058	83
QR Record Correction	59602		059	83
Salary Update	59602		055	83

Exhibit 3.24.38-7 (Cont. 6) (01-01-2025)

Other ISRP IRMs, Program Numbers and Block Header Validity Checks

IRM 3.24.133 - Remittance Processing System

Form(s)	PROGRAM	TAX CLASS DOC. CODE	FORMAT CODE	PRP
Form 11-C	15510	470, 476		70
Form 706	15510	570, 576		70
Form 706-GS(D)	15510	570, 576		70
Form 706-GS(T)	15510	570, 576		70
Form 706-NA	15510	570, 576		70
Form 709	15510	570, 576		70
Form 720	15510	470, 476		70
Form 730	15510	470, 476		70
Form 940, Form 940(PR)	15510	870, 876		70
Form 941, Form 941(PR), Form 941-SS	15510	170, 176		70
Form 943, Form 943(PR)	15510	170, 176		70
Form 944, , Form 944(SP)	15510	610		70
Form 945	15510	170, 176		70
Form 990	15510	470, 476		70
Form 990-EZ	15510	470, 476		70
Form 990-PF	15510	470, 476		70
Form 990-T	15510	370, 376		70
Form 1040, Form 1040-X	45500, 45510, 45520	270, 276		70
Form 1040A	45510, 45520	270, 276		70
Form 1040-ES, Form 1040-C, Form 3244	44201	220, 261		70
Form 1040-EZ	45510, 45520	270, 276		70
Form 1040-PR	45510	270, 276		70
Form 1040-SS	45510	270, 276		70
Form 1040-NR, Form 1040-NR-EZ	46900	270, 276		70
Form 1041	15510	270, 276		70
IRM 1041-A	15510	470, 476		70
Form 1041-ES	11921	217		70

Exhibit 3.24.38-7 (Cont. 7) (01-01-2025)

Other ISRP IRMs, Program Numbers and Block Header Validity Checks

Form(s)	PROGRAM	TAX CLASS DOC. CODE	FORMAT CODE	PRP
Form 1041-QFT	15510	270, 276		70
Form 1042	15510	170, 176		70
Form 1065	15510	270, 276		70
Form 1065-B(2017 and Prior Years)	15510	270, 276		70
Form 1066	15510	370, 376		70
Form 1120, Form 1120-L	15510	370, 376		70
Form 1120-F	15510	370, 376		70
Form 1120-FSC	15510	370, 376		70
Form 1120-H	15510	370, 376		70
Form 1120-ND	15510	370, 376		70
Form 1120-PC	15510	370, 376		70
Form 1120-POL	15510	370, 376		70
Form 1120-REIT	15510	370, 376		70
Form 1120-RIC	15510	370, 376		70
Form 1120-S	15510	370, 376		70
Form 1120-SF	15510	370, 376		70
Form 2290	15510	470, 476		70
Form 4720	15510	470, 476		70
Form 4868 Extensions	44701	217		70
Form 5227	15510	470, 476		70
Form 8038-T	15510	370, 376		70
Form 8210, Form P2100, CP2102	15506	317, 318		70
Form 8752	15510	270, 276		70
Accelerated Payments (BMF)	15503	117, 118		70
Accelerated Payments (BMF)	15503	217, 218		70
Accelerated Payments (BMF)	15503	317, 318		70

Exhibit 3.24.38-7 (Cont. 8) (01-01-2025)**Other ISRP IRMs, Program Numbers and Block Header Validity Checks**

Form(s)	PROGRAM	TAX CLASS DOC. CODE	FORMAT CODE	PRP
Accelerated Payments (BMF)	15503	417, 418		70
Accelerated Payments (BMF)	15503	517, 518		70
Accelerated Payments (BMF)	15503	717, 718		70
Accelerated Payments (BMF)	15503	817, 818		70
Accelerated Payments (IMF)	45503	217, 218		70
Accelerated Payments (IRAF)	45503	017, 018		70
CP2000	45508	217, 218		70
CP2501, Notice NOT. 972	45506	217, 218		70
Form CT-1	15510	711		70
Deposit Fund Receipts	00003	X56		70
General Fund Receipts	00002	X57		70
Installment Agreement User Fees	00005	X57		70
Levy Payments (BMF)	15509	117, 118		70
Levy Payments (BMF)	15509	217, 218		70
Levy Payments (BMF)	15509	317, 318		70
Levy Payments (BMF)	15509	417, 418		70
Levy Payments (BMF)	15509	517, 518		70
Levy Payments (BMF)	15509	717, 718		70
Levy Payments (BMF)	15509	817, 818		70
Levy Payments (IMF)	45509	217, 218		70
Non-Master File Receipts	00001	627, 670, 676		70
Refund Repayments	00004	X45		70
Return Payment Vouchers	15520	170, 176		70
Return Payment Vouchers	15520	270, 276		70

Exhibit 3.24.38-7 (Cont. 9) (01-01-2025)

Other ISRP IRMs, Program Numbers and Block Header Validity Checks

Form(s)	PROGRAM	TAX CLASS DOC. CODE	FORMAT CODE	PRP
Return Payment Vouchers	15520	270, 276		70
Return Payment Vouchers	15520	370, 376		70
Return Payment Vouchers	15520	470, 476		70
Return Payment Vouchers	15520	570, 576		70
Return Payment Vouchers	15520	770, 776		70
Return Payment Vouchers	15520	870, 876		70
Return Payment Vouchers	45520	270, 276		70
Splits/Multiples	00000	Various		70
Various Forms (BMF)	15504	117, 118		70
Various Forms (BMF) (Form 680/ Form 570)	15505	117, 118		70
Various Forms (BMF)	15504	217, 218		70
Various Forms (BMF) (Form 680/ Form 570)	15505	217, 218		70
Various Forms (BMF)	15504	317, 318		70
Various Forms (BMF) (Form 680/ Form 570)	15505	317, 318		70
Various Forms (BMF)	15504	417, 418		70
Various Forms (BMF) (Form 680/ Form 570)	15505	417, 418		70
Various Forms (BMF)	15504	517, 518		70
Various Forms (BMF) (Form 680/ Form 570)	15505	517, 518		70
Various Forms (BMF)	15504	717, 718		70
Various Forms (BMF) (Form 680/ Form 570)	15505	717, 718		70
Various Forms (BMF)	15504	817, 818		70

Exhibit 3.24.38-7 (Cont. 10) (01-01-2025)**Other ISRP IRMs, Program Numbers and Block Header Validity Checks**

Form(s)	PROGRAM	TAX CLASS DOC. CODE	FORMAT CODE	PRP
Various Forms (BMF) (Form 680/ Form 570)	15505	817, 818		70
Various Forms (IMF)	45504	217, 218		70
Various Forms (IMF) (Form 680/ Form 570)	45505	217, 218		70
Various Forms (IRAF)	45504	017, 018		70
Various Forms (IRAF) (Form 680/ Form 570)	45505	017, 018		70

IRM 3.24.162 - BOB Transcription Instructions

Form(s)	PROGRAM	TAX CLASS DOC. CODE	FORMAT CODE	PRP
BMF BOBs	15910		213	78
EPMF/IRAF BOBs	72821		215	78
IMF BOBs	45910		214	78
IRP BOBs	44910		212	78

IRM 3.24.180 - Allocated Tips

Form(s)	PROGRAM	TAX CLASS DOC. CODE	FORMAT CODE	PRP
Form 8027	80310		170	93
Form 8027 Error Register	80319		175	93

IRM 3.24.183 - Planning and Control Data

Form(s)	PROGRAM	TAX CLASS DOC. CODE	FORMAT CODE	PRP
Form 8350	59701		221	92
Block Deletes Processed List	59705		176	92

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

Form(s)	PROGRAM	TAX CLASS DOC. CODE	FORMAT CODE	PRP
Form 2350, Form 4868	45502	277		68

Exhibit 3.24.38-7 (Cont. 11) (01-01-2025)

Other ISRP IRMs, Program Numbers and Block Header Validity Checks

Form(s)	PROGRAM	TAX CLASS DOC. CODE	FORMAT CODE	PRP
Form 8892	15502	977		68
Form 4868	45501	277		68
Form 4868 (approved)	44700	217		60
Form 7004	11700	204,304		49

IRM 3.24.226 - Declaration for Electronic Filing

Form(s)	PROGRAM	TAX CLASS DOC. CODE	FORMAT CODE	PRP
Form 8453	42900		140	90
Form 8453-FE	12933		264	90
Form 8453-FE Multiples	12930		265	90

Exhibit 3.24.38-8 (01-01-2025)
Program Number Look-up

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

PROGRAM	FORM	TAX CLASS DOC. CODE	TRANS. CODE	MFT	FORMAT CODE	IRM	PRP
00000	Splits/Multiples	Various				IRM 3.24.133	70
00001	Non-Master File Receipts	627, 670, 676				IRM 3.24.133	70
00002	General Fund Receipts	X57				IRM 3.24.133	70
00003	Deposit Fund Receipts	X56				IRM 3.24.133	70
00004	Refund Repayments	X45				IRM 3.24.133	70
00005	Installment Agreement User Fees	X57				IRM 3.24.133	70
11100	940	839, 840				IRM 3.24.154	41
11100	940(PR)	839, 840				IRM 3.24.154	41
11100	940 (sp)	839, 840				IRM 3.24.154	41
11200	Form 941, 2021 2nd Qtr Revision	141				IRM 3.24.13	42
11201	Form 941(PR), Form 941-SS, 2021 2nd Qtr Revision	141				IRM 3.24.13	42
11202	Form 941, 2022 1st Qtr Revision	141				IRM 3.24.13	42
11203	Form 941(PR), Form 941-SS, 2022 1st Qtr Revision	141				IRM 3.24.13	42
11204	Form 941, 2022 2nd Qtr through 2023 4th Qtr	141				IRM 3.24.13	42

Exhibit 3.24.38-8 (Cont. 1) (01-01-2025)
Program Number Look-up

PROGRAM	FORM	TAX CLASS DOC. CODE	TRANS. CODE	MFT	FORMAT CODE	IRM	PRP
11207	Form 941(PR), Form 941-SS, 2022 2nd Qtr through 2023 4th Qtr	141				IRM 3.24.13	42
11209	Form 941, 2014 through 2016 Revisions	141				IRM 3.24.13	42
11210	Form 941, • 2024 and Later Revisions • 2017 through 2020 1st Qtr Revisions • 2013 and Prior Revisions	141				IRM 3.24.13	42
11211	Form 941, 2020 2nd Qtr Revision	141				IRM 3.24.13	42
11212	Form 941, 2020 3rd Qtr Revision	141				IRM 3.24.13	42
11213	Form 941, 2021 1st Qtr Revision	141				IRM 3.24.13	42
11219	Form 941(PR), Form 941-SS, 2014 through 2016 Revisions	141				IRM 3.24.13	42

Exhibit 3.24.38-8 (Cont. 2) (01-01-2025)
Program Number Look-up

PROGRAM	FORM	TAX CLASS DOC. CODE	TRANS. CODE	MFT	FORMAT CODE	IRM	PRP
11220	Form 941(PR), Form 941-SS, • 2024 and Later Revisions • 2017 through 2020 1st Qtr Revisions • 2013 and Prior Revisions	141				IRM 3.24.13	42
11221	Form 941(PR), Form 941-SS, 2020 2nd Qtr Revision	141				IRM 3.24.13	42
11222	Form 941(PR), Form 941-SS, 2020 3rd Qtr Revision	141				IRM 3.24.13	42
11223	Form 941(PR), Form 941-SS, 2021 1st Qtr Revision	141				IRM 3.24.13	42
11260	Form 945, All Revisions	144				IRM 3.24.13	40
11300	Form CT-1 , • 2024 and Later Revisions • 2019 and Prior Revisions	711				IRM 3.24.13	45
11301	Form CT-1, 2020 Revision	711				IRM 3.24.13	45
11302	Form CT-1, 2021 Revision	711				IRM 3.24.13	45
11303	Form CT-1, 2022 and Later Revisions	711				IRM 3.24.13	45

Exhibit 3.24.38-8 (Cont. 3) (01-01-2025)
Program Number Look-up

PROGRAM	FORM	TAX CLASS DOC. CODE	TRANS. CODE	MFT	FORMAT CODE	IRM	PRP
11304	Form CT-1, 2023 Revision	711				IRM 3.24.13	45
11330	Form 8288	140				IRM 3.24.25	88
11340	Form 8804	129				IRM 3.24.25	20
11500	Form 1120	310, 311				IRM 3.24.16	50
11501	Form 1120-H	371				IRM 3.24.16	50
11502	Form 1120-F	366, 367				IRM 3.24.16	54
11503	Form 1120-L	311				IRM 3.24.16	51
11505	Form 1120-ND	308				IRM 3.24.16	51
11506	Form 1120-FSC	307				IRM 3.24.16	51
11507	Form 1120-SF	306				IRM 3.24.16	51
11508	Form 1120-REIT	312				IRM 3.24.16	50
11509	Form 1120-RIC	305				IRM 3.24.16	50
11511	Form 1120-PC	313				IRM 3.24.16	51
11540	Form 1120-C	303				IRM 3.24.16	54
11600	Form 943, 2021 Revision	143				IRM 3.24.13	44
11601	Form 943(PR), 2021 Revision	143				IRM 3.24.13	44
11602	Form 943, 2022 Revision	143				IRM 3.24.13	44
11603	Form 943(PR), 2022 Revision	143				IRM 3.24.13	44
11604	Form 943, 2023Revision	143				IRM 3.24.13	44
11605	Form 943(PR), 2023Revision	143				IRM 3.24.13	44

Exhibit 3.24.38-8 (Cont. 4) (01-01-2025)
Program Number Look-up

PROGRAM	FORM	TAX CLASS DOC. CODE	TRANS. CODE	MFT	FORMAT CODE	IRM	PRP
11608	<ul style="list-style-type: none"> Form 943, • 2024 and Later Revisions • 2017 through 2019 Revisions • 2013 and Prior Revisions 	143				IRM 3.24.13	44
11609	Form 943, 2020 Revision	143				IRM 3.24.13	44
11611	Form 943, 2014 through 2016 Revisions	143				IRM 3.24.13	44
11616	Form 943(PR), 2014 through 2016 Revisions	143				IRM 3.24.13	44
11617	<ul style="list-style-type: none"> Form 943(PR), • 2024 and Later Revisions • 2017 through 2019 Revisions • 2013 and Prior Revisions 	143				IRM 3.24.13	44
11618	Form 943(PR), 2020 Revision	143				IRM 3.24.13	44
11650	Form 944, Form 944(SP), 2021 Revision	149				IRM 3.24.13	43
11651	Form 944, Form 944(SP), 2022 Revision	149				IRM 3.24.13	43
11652	Form 944, Form 944(SP), 2023 Revision	149				IRM 3.24.13	43

Exhibit 3.24.38-8 (Cont. 5) (01-01-2025)
Program Number Look-up

PROGRAM	FORM	TAX CLASS DOC. CODE	TRANS. CODE	MFT	FORMAT CODE	IRM	PRP
11660	Form 944, Form 944(SP), 2014 through 2016 Revisions	149				IRM 3.24.13	43
11661	Form 944, Form 944(SP), <ul style="list-style-type: none"> • 2024 and Later Revisions • 2017 through 2019 Revisions • 2013 and Prior Revisions 	149				IRM 3.24.13	43
11662	Form 944, Form 944(SP), 2020 Revision	149				IRM 3.24.13	43
11700	Form 7004	204, 304				IRM 3.24.212	49
11800	Form 720	420				IRM 3.24.23	46
11900	Form 1041 (TY 2020 and Prior)	244, 236				IRM 3.24.14	47
11901	Form 1041 (TY 2021 and Later)	244, 236				IRM 3.24.14	47
11910	Form 1041-N (Ogden only)	239				IRM 3.24.14	47
11910	Form 1041-QFT	239				IRM 3.24.14	47
11920	Form 1041-ES	217				IRM 3.24.10	60
11921	Form 1041-ES	217	660	05		IRM 3.24.133	70
12100	Form 1120-S	316				IRM 3.24.16	51
12200	Form 1065	265, 267				IRM 3.24.15	48
12201	Form 1066	360				IRM 3.24.213	53
12220	Form 1065-B (TY 2017 and Prior)	268				IRM 3.24.15	48
12300	Form 2290	495				IRM 3.24.23	52

Exhibit 3.24.38-8 (Cont. 6) (01-01-2025)
Program Number Look-up

PROGRAM	FORM	TAX CLASS DOC. CODE	TRANS. CODE	MFT	FORMAT CODE	IRM	PRP
12310	Form 3520	383				IRM 3.24.25	87
12320	Form 3520-A	382				IRM 3.24.25	89
12400	Form 706	506				IRM 3.24.106	56
12402	Form 706-NA	505				IRM 3.24.106	56
12403	Form 706-GS(D)	559				IRM 3.24.106	21
12404	Form 706-GS(T)	529				IRM 3.24.106	21
12410	Form 709	509				IRM 3.24.143	57
12500	Form 1042	125				IRM 3.37.110	26
12701	Form 11C	403				IRM 3.24.23	55
12702	Form 730	413				IRM 3.24.23	58
12930	Form 8453-F Multiples				265	IRM 3.24.226	90
12933	Form 8453-F				264	IRM 3.24.226	90
13110	Form 990, CP140 /CP144, CP 411- CP 414	490				IRM 3.24.12	39
13120	Form 990-EZ	409				IRM 3.24.12	27
13130	Form 5227	483				IRM 3.24.12	28
13131	Form 990-PF	491				IRM 3.24.12	34
13141	Form 990-T	393				IRM 3.24.12	32
13160	Form 5578	984				IRM 3.24.12	35
13161	Form 4720	471				IRM 3.24.12	38
13162	Form 1041-A	481				IRM 3.24.12	38
13170	Form 1120-POL	320				IRM 3.24.12	50
13200	Form 8038	361				IRM 3.24.26	80
13200	Form 8328	375				IRM 3.24.26	80
13200	Form 8038-CP	388				IRM 3.24.26	80
13200	Form 8038-G	362				IRM 3.24.26	80
13200	Form 8038-GC	372				IRM 3.24.26	80
13200	Form 8038-T	374				IRM 3.24.26	80

Exhibit 3.24.38-8 (Cont. 7) (01-01-2025)
Program Number Look-up

PROGRAM	FORM	TAX CLASS DOC. CODE	TRANS. CODE	MFT	FORMAT CODE	IRM	PRP
13211	Form 8038-B	385				IRM 3.24.26	80
13212	Form 8038-TC	386				IRM 3.24.26	80
13410	Form 990 (2009 and Later Years)	493				IRM 3.24.12	39
13420	Form 990-EZ (2009 and Later Years)	492				IRM 3.24.12	27
15501	Form 3753 (BMF)	245	840	05, 06, 15		IRM 3.24.10	60
15501	Form 3753 (BMF)	145, 345, 445, 545, 745, 845	840			IRM 3.24.10	60
15501	Form PJ710 (BMF)	117				IRM 3.24.10	60
15501	Various Forms (BMF)	117, 118, 119, 124, 145, 148, 151, 158, 170, 176, 187				IRM 3.24.10	60
15501	Various Forms (BMF)	217, 218, 219, 224, 245, 248, 251, 258, 270, 276, 287		05, 06, 15		IRM 3.24.10	60
15501	Various Forms (BMF)	317, 318, 319, 324, 345, 348, 351, 358, 370, 376, 387				IRM 3.24.10	60
15501	Various Forms (BMF)	417, 418, 419, 424, 445, 448, 451, 458, 470, 476, 487				IRM 3.24.10	60

Exhibit 3.24.38-8 (Cont. 8) (01-01-2025)
Program Number Look-up

PROGRAM	FORM	TAX CLASS DOC. CODE	TRANS. CODE	MFT	FORMAT CODE	IRM	PRP
15501	Various Forms (BMF)	517, 518, 519, 524, 545, 548, 551, 558, 570, 576, 578				IRM 3.24.10	60
15501	Various Forms (BMF)	717, 718, 719, 724, 745, 748, 751, 758, 770, 776, 787				IRM 3.24.10	60
15501	Various Forms (BMF)	817, 818, 819, 824, 845, 848, 851, 858, 870, 876, 887				IRM 3.24.10	60
15502	Form 8892	977	460			IRM 3.24.212	68
15502	Form 3177, 5768	977	460			IRM 3.24.7	68
15503	Accelerated Payments (BMF)	117, 118	670	01, 04, 11, 12, 14, 16, 17		IRM 3.24.133	70
15503	Accelerated Payments (BMF)	217, 218	670	05, 06, 15		IRM 3.24.133	70
15503	Accelerated Payments (BMF)	317, 318	670	02, 07, 13, 33, 34, 46		IRM 3.24.133	70

Exhibit 3.24.38-8 (Cont. 9) (01-01-2025)
 Program Number Look-up

PROGRAM	FORM	TAX CLASS DOC. CODE	TRANS. CODE	MFT	FORMAT CODE	IRM	PRP
15503	Accelerated Payments (BMF)	417, 418	670	03, 36, 37, 40, 44, 50, 58, 60, 62, 63, 64, 67, 74, 76		IRM 3.24.133	70
15503	Accelerated Payments (BMF)	517, 518	670	51, 52, 77, 78		IRM 3.24.133	70
15503	Accelerated Payments (BMF)	717, 718	670	09		IRM 3.24.133	70
15503	Accelerated Payments (BMF)	817, 818	670	10		IRM 3.24.133	70
15504	Various Forms (BMF)	117, 118	640, 680, 690	01, 04, 08, 11, 12, 14, 16, 17		IRM 3.24.133	70
15504	Various Forms (BMF)	217, 218	640, 680, 690	05, 06, 15		IRM 3.24.133	70
15504	Various Forms (BMF)	317, 318	640, 680, 690	02, 07, 33, 34, 46		IRM 3.24.133	70

Exhibit 3.24.38-8 (Cont. 10) (01-01-2025)
Program Number Look-up

PROGRAM	FORM	TAX CLASS DOC. CODE	TRANS. CODE	MFT	FORMAT CODE	IRM	PRP
15504	Various Forms (BMF)	417, 418	640, 680, 690	03, 36, 37, 40, 44, 50, 58, 60, 62, 63, 64, 67, 74, 76		IRM 3.24.133	70
15504	Various Forms (BMF)	517, 518	640, 680, 690	51, 52, 77, 78		IRM 3.24.133	70
15504	Various Forms (BMF)	717, 718	640, 680, 690	09		IRM 3.24.133	70
15504	Various Forms (BMF)	817, 818	640, 680, 690	10		IRM 3.24.133	70
15505	Various Forms (BMF) (680/570)	117, 118	680	01, 04, 08, 11, 12, 14, 16, 17		IRM 3.24.133	70
15505	Various Forms (BMF) (Form 680/ Form 570)	217, 218	680	05, 06, 15		IRM 3.24.133	70
15505	Various Forms (BMF) (Form 680/ Form 570)	317, 318	680	02, 07, 33, 34, 46		IRM 3.24.133	70

Exhibit 3.24.38-8 (Cont. 11) (01-01-2025)
 Program Number Look-up

PROGRAM	FORM	TAX CLASS DOC. CODE	TRANS. CODE	MFT	FORMAT CODE	IRM	PRP
15505	Various Forms (BMF) (Form 680/ Form 570)	417, 418	680	03, 36, 37, 40, 44, 50, 58, 60, 62, 63, 64, 67, 74, 76		IRM 3.24.133	70
15505	Various Forms (BMF) (Form 680/ Form 570)	517, 518	680	51, 52, 77, 78		IRM 3.24.133	70
15505	Various Forms (BMF) (Form 680/ Form 570)	717, 718	680	09		IRM 3.24.133	70
15505	Various Forms (BMF) (Form 680/ Form 570)	817, 818	680	10		IRM 3.24.133	70
15506	Form 8210, CP2100, CP2102	317, 318	640	13		IRM 3.24.133	70
15507	Form 5466-B	977				IRM 3.24.7	68
15509	Levy Payments (BMF)	117, 118	670, 680, 690, 694	01, 04, 08, 11, 12, 14, 16, 17		IRM 3.24.133	70
15509	Levy Payments (BMF)	217, 218	670, 680, 690, 694	05, 06, 15		IRM 3.24.133	70

Exhibit 3.24.38-8 (Cont. 12) (01-01-2025)
Program Number Look-up

PROGRAM	FORM	TAX CLASS DOC. CODE	TRANS. CODE	MFT	FORMAT CODE	IRM	PRP
15509	Levy Payments (BMF)	317, 318	670, 680, 690, 694	02, 07, 13, 33, 34, 46		IRM 3.24.133	70
15509	Levy Payments (BMF)	417, 418	670, 680, 690, 694	03, 36, 37, 40, 44, 50, 58, 60, 62, 63, 64, 67, 74, 76		IRM 3.24.133	70
15509	Levy Payments (BMF)	517, 518	670, 680, 690, 694	51, 52, 71, 78		IRM 3.24.133	70
15509	Levy Payments (BMF)	717, 718	670, 680, 690, 694	09		IRM 3.24.133	70
15509	Levy Payments (BMF)	817, 818	670, 680, 690, 694	10		IRM 3.24.133	70
15510	Form 706	570, 576	610	52		IRM 3.24.133	70
15510	Form 709	570, 576	610	51		IRM 3.24.133	70
15510	Form 720	470, 476	610	03		IRM 3.24.133	70
15510	Form 730	470, 476	610	64		IRM 3.24.133	70
15510	Form 945	170, 176	610	16		IRM 3.24.133	70
15510	Form 990	470, 476	610	67		IRM 3.24.133	70
15510	Form 1041	270, 276	610	05		IRM 3.24.133	70

Exhibit 3.24.38-8 (Cont. 13) (01-01-2025)
Program Number Look-up

PROGRAM	FORM	TAX CLASS DOC. CODE	TRANS. CODE	MFT	FORMAT CODE	IRM	PRP
15510	Form 1042	170, 176	610	12		IRM 3.24.133	70
15510	Form 1065	270, 276	610	06		IRM 3.24.133	70
15510	Form 1066	370, 376	610	07		IRM 3.24.133	70
15510	Form 2290	470, 476	610	60		IRM 3.24.133	70
15510	Form 4720	470, 476	610	50		IRM 3.24.133	70
15510	Form 5227	470, 476	610	37		IRM 3.24.133	70
15510	Form 8752	270, 276	610	15		IRM 3.24.133	70
15510	Form 1041-A	470, 476	610	36		IRM 3.24.133	70
15510	Form 1041-QFT	470, 476	610	05		IRM 3.24.133	70
15510	Form 1065-B (2017 and Prior)	270, 276	610	06		IRM 3.24.133	70
15510	Form 1120, Form 1120-L	370, 376	610	02		IRM 3.24.133	70
15510	Form 1120-F	370, 376	610	02		IRM 3.24.133	70
15510	Form 1120-FSC	370, 376	610	02		IRM 3.24.133	70
15510	Form 1120-H	370, 376	610	02		IRM 3.24.133	70
15510	Form 1120-ND	370, 376	610	02		IRM 3.24.133	70
15510	Form 1120-PC	370, 376	610	02		IRM 3.24.133	70
15510	Form 1120-POL	370, 376	610	02		IRM 3.24.133	70
15510	IRB 1120-REIT	370, 376	610	02		IRM 3.24.133	70
15510	Form 1120-RIC	370, 376	610	02		IRM 3.24.133	70
15510	Form 1120-S	370, 376	610	02		IRM 3.24.133	70
15510	Form 1120-SF	370, 376	610	02		IRM 3.24.133	70
15510	Form 11-C	470, 476	610	63		IRM 3.24.133	70
15510	Form 706-GS(D)	570, 576	610	78		IRM 3.24.133	70
15510	Form 706-GS(T)	570, 576	610	77		IRM 3.24.133	70
15510	Form 706-NA	570, 576	610	52		IRM 3.24.133	70
15510	Form 8038-T	370, 376	610	46		IRM 3.24.133	70

Exhibit 3.24.38-8 (Cont. 14) (01-01-2025)
Program Number Look-up

PROGRAM	FORM	TAX CLASS DOC. CODE	TRANS. CODE	MFT	FORMAT CODE	IRM	PRP
15510	Form 940, Form 940(PR)Form 940 (sp)	870, 876	610	10		IRM 3.24.133	70
15510	Form 941, Form 941(PR), Form 941-SS	170, 176	610	01		IRM 3.24.133	70
15510	Form 943, Form 943(PR)	170, 176	610	11		IRM 3.24.133	70
15510	Form 990-EZ	470, 476	610	67		IRM 3.24.133	70
15510	Form 990-PF	470, 476	610	44		IRM 3.24.133	70
15510	Form 990-T	370, 376	610	34		IRM 3.24.133	70
15510	Form CT-1	770, 776	610	09		IRM 3.24.133	70
15520	Return Payment Vouchers	170, 176	610	01, 04, 08, 11, 12, 14, 16, 17		IRM 3.24.133	70
15520	Return Payment Vouchers	270, 276	610	05, 15		IRM 3.24.133	70
15520	Return Payment Vouchers	270, 276	610	06		IRM 3.24.133	70
15520	Return Payment Vouchers	370, 376	610	02, 07, 33, 34, 46		IRM 3.24.133	70

Exhibit 3.24.38-8 (Cont. 15) (01-01-2025)
Program Number Look-up

PROGRAM	FORM	TAX CLASS DOC. CODE	TRANS. CODE	MFT	FORMAT CODE	IRM	PRP
15520	Return Payment Vouchers	470, 476	610	03, 36, 37, 44, 50, 60, 63, 64, 67, 74, 76		IRM 3.24.133	70
15520	Return Payment Vouchers	570, 576	610	51, 52, 77, 78		IRM 3.24.133	70
15520	Return Payment Vouchers	770, 776	610	09		IRM 3.24.133	70
15520	Return Payment Vouchers	870, 876	610	10		IRM 3.24.133	70
15540	Form 8868	404				IRM 3.24.212	49
15560	Form 8868 (BMF)	404				IRM 3.24.212	49
15803	Form 3541 Manual Classification Record (FTC 4)				276	IRM 3.24.17	91
15803	Form 3541 Manual Comb. Ctrl. (FTC 1)				274	IRM 3.24.17	91
15803	Form 3541 Manual Delete (FTC D)				275	IRM 3.24.17	91
15803	Form 3541, Form 5891 Manual SCCF Adj. Record (FTC 3)				273	IRM 3.24.17	91

Exhibit 3.24.38-8 (Cont. 16) (01-01-2025)
Program Number Look-up

PROGRAM	FORM	TAX CLASS DOC. CODE	TRANS. CODE	MFT	FORMAT CODE	IRM	PRP
15803	Form 5517 FTD BOB Corr (FTC 6)				271	IRM 3.24.17	91
15803	Form 5890 Report Request (FTC C)				269	IRM 3.24.17	91
15803	Form 5890 Report Request (FTC T)				270	IRM 3.24.17	91
15803	Form 6143 FRB Verification (FTC S)				280	IRM 3.24.17	91
15803	Form 8164 Manual Header Corr. (FTC 2)				278	IRM 3.24.17	91
15803	Form 8712 FTD Variance Corrections/ Deletions (FTC V)				268	IRM 3.24.17	91
15803	FTD BOB Correction Register (FTC B)				277	IRM 3.24.17	91
15803	FTD BOB Delete Register (FTC 7)				279	IRM 3.24.17	91
15803	FTD Error Register (FTC E)				266	IRM 3.24.17	91
15805	Form 2284, Form 8164, Form 8109, Form 8109-B, Form 8163 (FTC R)				267	IRM 3.24.17	91
15806	Missing FRB-Transmittal Delete Listing				273	IRM 3.24.17	91
15900	BMF Error Register				207	IRM 3.24.29	77

Exhibit 3.24.38-8 (Cont. 17) (01-01-2025)
Program Number Look-up

PROGRAM	FORM	TAX CLASS DOC. CODE	TRANS. CODE	MFT	FORMAT CODE	IRM	PRP
15901	BMF Reject Register				203	IRM 3.24.29	77
15910	BMF BOBs				213	IRM 3.24.162	78
16010	Form 8872	462				IRM 3.24.12	
19000	Form 8752	223				IRM 3.24.249	11
33060	Form W-7A				008	IRM 3.24.259	100
35702	Form 6754				103	IRM 3.24.173	73
35706	Form 8199				167	IRM 3.24.176	84
35708	Form 5337				349	IRM 3.24.176	84
35709	Form 5337, Form 6162				349	IRM 3.24.176	84
35712	Form 6356				168	IRM 3.24.176	84
35713	Form 6897				349	IRM 3.24.176	84
35714	Form 8757				349	IRM 3.24.176	84
38300	Form 813				312	IRM 3.24.30	79
38300	Form 2345				311	IRM 3.24.30	79
38300	Form 4028				216	IRM 3.24.30	79
38300	Form 4028-A				310	IRM 3.24.30	79
38600	Form 3413 (IMF)	251, 252	370			IRM 3.24.21	61
38600	Form 3413 (IRAF)	051	370	29		IRM 3.24.21	61
38601	Form 3552 (IMF)	251	370			IRM 3.24.21	61
38601	Form 3552 (IRAF)	051	370	29		IRM 3.24.21	61
38620	Form 3413 (BMF)	151, 152, 351, 352, 451, 452, 551, 552, 751, 752, 851, 852	370			IRM 3.24.21	61
38620	Form 3413 (BMF)	251, 252	370	05, 06, 15		IRM 3.24.21	61

Exhibit 3.24.38-8 (Cont. 18) (01-01-2025)
Program Number Look-up

PROGRAM	FORM	TAX CLASS DOC. CODE	TRANS. CODE	MFT	FORMAT CODE	IRM	PRP
38621	Form 3552 (BMF)	251	370	05, 06, 15		IRM 3.24.21	61
38621	IRB 3552 (BMF)	151, 351, 451, 551, 751, 851	370			IRM 3.24.21	61
42900	Form 8453				140	IRM 3.24.226	90
43110	Form 1040	205, 206, 211, 212, 221, 222				IRM 3.24.3	31
43112	Form 1040 (Prior Year)	205, 206, 211, 212, 221, 222				IRM 3.24.3	31
43120	Form 1040-SR	205, 206				IRM 3.24.3	31
43130	Form 1040	205, 206, 211, 212, 221, 222				IRM 3.24.3	31
43170	Form 1040	205, 206, 211, 212, 221, 222				IRM 3.24.3	31
43210	Form 1040	205, 206, 211, 212, 221, 222				IRM 3.24.3	31
43220	Form 1040-SR	205, 206				IRM 3.24.3	31
43270	Form 1040	205, 206, 211, 212, 221, 222				IRM 3.24.3	31
44200	Form 1040-ES, Form 1040-C, Form 3244	220, 261				IRM 3.24.10	60
44201	Form 1040-ES, Form 1040-C, Form 3244	220, 261	430	30		IRM 3.24.133	70
44300	Form 1099-NEC	571			571	IRM 3.24.8	69
44300	Form 1099-INT	592			033	IRM 3.24.8	69
44300	Form 1099-K	510			037	IRM 3.24.8	69

Exhibit 3.24.38-8 (Cont. 19) (01-01-2025)
Program Number Look-up

PROGRAM	FORM	TAX CLASS DOC. CODE	TRANS. CODE	MFT	FORMAT CODE	IRM	PRP
44300	Form 1099-LTC	593			034	IRM 3.24.8	69
44300	Form 1099-SA	594			035	IRM 3.24.8	69
44301	Form 1099-B	579			021	IRM 3.24.8	69
44302	Form 1099-DIV	591			032	IRM 3.24.8	69
44303	Form 1099-C	585			397	IRM 3.24.8	69
44303	Form 1099-CAP	573			029	IRM 3.24.8	69
44303	Form 1099-G	586			026	IRM 3.24.8	69
44304	Form 1099-OID	596			060	IRM 3.24.8	69
44305	Form 1099-MISC	595			040	IRM 3.24.8	69
44306	Form 1099-R	598			025	IRM 3.24.8	69
44307	Form 1097-BTC	550			050	IRM 3.24.8	69
44307	Form 1099-PATR	597			061	IRM 3.24.8	69
44308	Form 1099-S	575			396	IRM 3.24.8	69
44309	Form 1099-A	580			354	IRM 3.24.8	69
44310	Form 1096	569		69	007	IRM 3.24.8	69
44312	Form 1098	581			353	IRM 3.24.8	69
44312	Form 1098-C	578			357	IRM 3.24.8	69
44312	Form 1098-E	584			358	IRM 3.24.8	69
44312	Form 1098-T	583			359	IRM 3.24.8	69
44313	Form 5498	528			022	IRM 3.24.8	69
44313	Form 5498 ESA	572			028	IRM 3.24.8	69
44314	Form W-2G	532			010	IRM 3.24.8	69
44315	Form 5498-SA	527			023	IRM 3.24.8	69
44317	Form 3921	525			048	IRM 3.24.8	69
44318	Form 3922	526			049	IRM 3.24.8	69
44400	Form 1040-X	205, 206, 211, 212, 221, 222				IRM 3.24.3	31

Exhibit 3.24.38-8 (Cont. 20) (01-01-2025)
Program Number Look-up

PROGRAM	FORM	TAX CLASS DOC. CODE	TRANS. CODE	MFT	FORMAT CODE	IRM	PRP
44630	Form 1040 SFR	210				IRM 3.24.3	33
44700	Form 4868 (approved)	217	460			IRM 3.24.212	60
44701	Form 4868 Ex-tensions	217	680	30		IRM 3.24.133	70
44900	IRP Error Register				206	IRM 3.24.29	77
44910	IRP BOBs				212	IRM 3.24.162	78
45500	Form 1040, Form 1040-X	211, 212, 221, 222	570, 610, 670	30		IRM 3.24.133	70
45501	Form 4868	277				IRM 3.24.212	68
45501	Form 3753 (IMF)	245	840			IRM 3.24.10	60
45501	Form 3753 (IRAF)	045	840			IRM 3.24.10	60
45501	Various Forms (IMF)	217, 218, 219, 224, 245, 248, 251, 258, 270, 276, 287				IRM 3.24.10	60
45501	Various Forms (IRAF)	017, 018, 019, 024, 045, 048, 051, 058, 070, 076, 087				IRM 3.24.10	60
45502	Form 3177	277	460			IRM 3.24.7	68
45502	Form 2350, Form 4868	277	460			IRM 3.24.212	68
45503	Accelerated Payments (IMF)	217, 218	670	30, 55		IRM 3.24.133	70
45503	Accelerated Payments (IRAF)	017, 018	670	29		IRM 3.24.133	70

Exhibit 3.24.38-8 (Cont. 21) (01-01-2025)
Program Number Look-up

PROGRAM	FORM	TAX CLASS DOC. CODE	TRANS. CODE	MFT	FORMAT CODE	IRM	PRP
45504	Various Forms (IMF)	217, 218	640, 680, 690	30		IRM 3.24.133	70
45504	Various Forms (IRAF)	017, 018	640, 680	29		IRM 3.24.133	70
45505	Various Forms (IMF) (680/570)	217, 218	680	30		IRM 3.24.133	70
45505	Various Forms (IRAF) (680/570)	017, 018	680	29		IRM 3.24.133	70
45506	CP2501, Notice NOT 972	217, 218	640	55		IRM 3.24.133	70
45507	Form 5466-B	277				IRM 3.24.7	68
45508	CP2000	217, 218	640	30		IRM 3.24.133	70
45509	Levy Payments (IMF)	217, 218	670, 680, 690, 694	30, 55		IRM 3.24.133	70
45510	Form 1040, Form 1040-X	211, 212, 221, 222	570, 610, 670	30		IRM 3.24.133	70
45510	Form 1040A	209, 210	610	30		IRM 3.24.133	70
45510	Form 1040-EZ	207, 208	610	30		IRM 3.24.133	70
45510	Form 1040-PR	227	610	30		IRM 3.24.133	70
45510	Form 1040-SS	226	610	30		IRM 3.24.133	70
45520	Form 1040, Form 1040-X	211, 212, 221, 222	570, 610, 670	30		IRM 3.24.133	70
45520	Form 1040A	209, 210	610	30		IRM 3.24.133	70
45520	Form 1040-EZ	207, 208	610	30		IRM 3.24.133	70
45520	Return Payment Vouchers	270, 276	610	30		IRM 3.24.133	70
45900	IMF Error Register				210	IRM 3.24.29	77
45901	IMF Reject Register				204	IRM 3.24.29	77

Exhibit 3.24.38-8 (Cont. 22) (01-01-2025)
Program Number Look-up

PROGRAM	FORM	TAX CLASS DOC. CODE	TRANS. CODE	MFT	FORMAT CODE	IRM	PRP
45910	IMF BOBs				214	IRM 3.24.162	78
46110	Form 1040	211, 212, 221, 222				IRM 3.24.3	31
46112	Form 1040 (Prior Year)	211, 212, 221, 222				IRM 3.24.3	31
46120	Form 1040-NR	272, 273				IRM 3.24.3	31
46121	Form 1040-NR	272, 273				IRM 3.24.3	31
46124	Form 1040-NR (Prior Year Foreign)	272, 273				IRM 3.24.3	31
46127	Form 1040-SS	226, 227				IRM 3.24.3	31
46128	Form 1040-SSA	226, 227				IRM 3.24.3	33
46140	Form 1040-NR	272, 273				IRM 3.24.3	31
46180	Form 1040-NR (sp)	272, 273				IRM 3.24.3	31
46210	Form 1040	211, 212, 221, 222				IRM 3.24.3	31
46220	Form 1040	211, 212, 221, 222				IRM 3.24.3	31
46221	Form 1040-NR	272, 273				IRM 3.24.3	31
46222	Form 1040-PR	227				IRM 3.24.3	36
46222	Form 1040-SS	226				IRM 3.24.3	36
46227	Form 1040-SS	226, 227				IRM 3.24.3	31
46228	Form 1040-SS (sp)	226, 227				IRM 3.24.3	31
46810	Form 1040 (sp)	211, 212, 221, 222				IRM 3.24.3	31
46900	Form 1040-NR, Form 1040-NR-EZ	272, 273	610	30		IRM 3.24.133	70
47132	Form 1040-EZ (Prior Year)	207, 208, 228				IRM 3.24.3	15
59600	Form 3081				073	IRM 3.24.50	82

Exhibit 3.24.38-8 (Cont. 23) (01-01-2025)
Program Number Look-up

PROGRAM	FORM	TAX CLASS DOC. CODE	TRANS. CODE	MFT	FORMAT CODE	IRM	PRP
59602	Form 4293 Employee Master Adjust- ment				056	IRM 3.24.50	83
59602	Form 5948 OFP Update				057	IRM 3.24.50	83
59602	Form 6489 Cum File Adjustment				060	IRM 3.24.50	83
59602	Employee Time Correction				058	IRM 3.24.50	83
59602	QR Record Cor- rection				059	IRM 3.24.50	83
59602	Salary Update				055	IRM 3.24.50	83
59701	Form 8350				221	IRM 3.24.183	92
59702	Form 3926				222	IRM 3.24.28	97
59703	Form 3927				223	IRM 3.24.28	97
59705	Block Deletes Processed List				176	IRM 3.24.183	92
59706	Form 3926 (Ad- justments)				222	IRM 3.24.28	97
59707	Form 3926A				222	IRM 3.24.28	97
71700	Form 1042-T	501				IRM 3.37.110	26
71720	Form 1042-S	502				IRM 3.37.110	26
72820	EPMF/IRAF Error Register				211	IRM 3.24.29	77
72821	EPMF/IRAF BOBs				215	IRM 3.24.162	78
72822	EPMF/IRAF Reject Register				205	IRM 3.24.29	77
72840	Form 5500-EZ	031			373	IRM 3.24.27	17
72860	Form 5330	435				IRM 3.24.22	18
72880	Form 5558 (EPMF)	077	460			IRM 3.24.212	68
80310	Form 8027				170	IRM 3.24.180	93

Exhibit 3.24.38-8 (Cont. 24) (01-01-2025)
Program Number Look-up

PROGRAM	FORM	TAX CLASS DOC. CODE	TRANS. CODE	MFT	FORMAT CODE	IRM	PRP
80319	Form 8027 Error Register				175	IRM 3.24.180	93

Exhibit 3.24.38-9 (01-01-2019)
Standard Abbreviations

When it is necessary to shorten entries, the abbreviations listed below must be used, EXCEPT when used to determine the name control.

Note: Enter plurals by adding an “S” at the end of the abbreviation as appropriate.

NAME/OR PHRASE	ABBREVIATION
Accounting	ACCTG
Account	ACCT
Accounts	ACCTS
Administration	ADMINSTR
Administrator/Administrators	ADM/ADMS
America(n)	AMER
Associate	ASSOC
Association	ASSN
Bank	BK
Beneficiary	BNFY
Benefit	BNFT
Blue Cross/Blue Shield	BC BS
Brooks(s)	BRK(S)
Brotherhood	BRTHD
Brothers	BROS
Burg(s)	BG(S)
Business	BUS
Capital	CPTAL
Care of/in care of	% (cannot be used on first name line)
Casualty	CSLTY
Chapter	CPTR
Charitable	CHBL
Commission	COMM
Community	CMNTY
Company/Companies	CO/COS
Comptroller	COMPTLR
Computer	CMPTR

Exhibit 3.24.38-9 (Cont. 1) (01-01-2019)
Standard Abbreviations

NAME/OR PHRASE	ABBREVIATION
Consolidated	CONS
Construction	CONSTRCTN
Cooperative	COOPRTV
Corporation/Corporations	CORP/CORPS
Co-Trustee	CO-TTEE
Co-Trustees	CO-TTEES
Credit Union	CU
Data Processing	DP
Dated Jan. 16, 1987	Convert dates to MM-DD-YY format with hyphens. Do not enter date/dated/dtd or the alpha month.
Deceased	DECD
Department	DEPT
Dependent	DPNT
Development	DEV
Doing business as, D/B/A, D.B.A	DBA
District	DIST
Division	DIV
Education	ED
Educational	EDL
Electrical	ELECTRL
Employee	EMPLYE
Employer	EMPR
Enterprises	ENTRPRS
Equity	EQTY
Executor/Executors	EXTR
Executive/Executives	EXEC
Family	FMLY
Family Trust	FMLY TR
Federal	FED
Federal Credit Union	FCU
Fiduciary	FID

Exhibit 3.24.38-9 (Cont. 2) (01-01-2019)
Standard Abbreviations

NAME/OR PHRASE	ABBREVIATION
Finance	FIN
Financial	FINC
First National Bank	FNB
Floor	FL
For the Benefit of, F/B/O, F.B.O	FBO
Funeral Trust	FNRL TRST
General	GEN
Government	GOVT
Group	GRP
Headquarters	HDQTRS
Health	HLTH
Holding/Holdings	HLDNG/HLDNGS
Hospital	HOSP
Hourly	HRLY
Human Development	HMN DEV
Human Resources	HMN RES
Incorporated	INC
Independent	INDPNDNT
Industry(ies)	INDUST
Institute, Institution	INST
Insurance	INS
International	INTRNTL
Investment, Investors	INVEST
Irrevocable	IRRV
Irrevocable Trust	IRRV TRST
Limited	LTD
Management	MGMT
Manager	MGR
Manufacturing	MFG
Marital Trust	MRTL TRST
Mental Health	MEN HLTH

Exhibit 3.24.38-9 (Cont. 3) (01-01-2019)
Standard Abbreviations

NAME/OR PHRASE	ABBREVIATION
Municipal	MNCPL
Mutual	MUTL
National	NATL
National Guard	NATL GRD
Non-exempt Charitable Trust	NECT
Opportunity	OPRTNTY
Partner	PRTNR
Partner Number	PRTNR NO
Partnership	PRTNRSHP
Pension	PNSN
Pension Plan	PNSN PLAN
Personal Representative	PRSNL REP
Plan	PN
Private	PVT
Professional Association	PRO ASSN
Professional Corporation	PRO CORP
Professional Service	PRO SVC
Products	PRODT
Profit Sharing	PRFT SHR
Railroad	RR
Real Estate	REST
Realty	RLTY
Registered Education Savings Plan	RESP
Retirement	RTRMNT
Revocable	RVOC
Revocable Trust	RVOC TRST
Salary(ies)	SAL
Savings	SVNGS
Savings and Loan	S&L
Self Employed	SE
Service	SVC

Exhibit 3.24.38-9 (Cont. 4) (01-01-2019)
Standard Abbreviations

NAME/OR PHRASE	ABBREVIATION
Settlement	SETTL or STLMNT
Small Corporation	SC
Stevedoring	STVDG
Strategic	STRTGC
Subsidiary	SUBY
Superannuation	SUPPA
Tax Free Savings Account	TFSA
Technology	TLGY
Telegraph	TELG
Telephone	TEL
Testamentary	TEST
Transportation	TRANS
Trust/Trusts	TR/TRS
Trustee/Trustees	TTEE/TTEES
Under the will of, U/W, under will	UW
Under agreement, U/A, Under agreement with	UA
Under Trust Agreement	UTA
United States	US
University	UNIV
US Air Force	USAF
US Army	USA
US Coast Guard	USCG
US Marine Corps	USMC
US Navy	USN
Voluntary Employee Benefit Association	VEBA
World	WLD

<hr/>		ERS Action Code.....54
<hr/>		Excess Data30
<hr/>		<hr/>
A		F
Abbreviations.....57	Acronyms57	Field Overflow.....30
Action Code54	Address Key.....27	Foreign Address48
Append Mode.....10		Foreign Country Codes (FCC).....78
<hr/>		Function Key Area.....8
<hr/>		Function Keys.....10
<hr/>		<hr/>
B		G
Block Edit23	Block Header KV20	General Information4
Block Header OE16		General Purpose Display Area.....8
<hr/>		<hr/>
C		I
Check Digit.....33	City49	Illegible Data30
City/State Generation49	Coding and Editing24	In Care of Name.....43
Command Mode.....10	Computer Condition Code (CCC)53	Input Area8
Condition Code.....53		Inserting Documents.....32
<hr/>		Inserting Sections32
<hr/>		International Returns48
<hr/>		IRS Received Date.....40
<hr/>		<hr/>
D		K
Data Entry Operations Window.....6	Data Entry Phases.....3	Key Verification (KV).....20
Data Input Display8	Definitions58	Keyboard10
Deleting Documents.....32	Deleting Sections32	<hr/>
Determining the Name Control34	Discuss with Preparer Checkbox55	L
Document Entry KV.....21	Document Entry OE18	Locked Block8
Document Locator Number (DLN).....33	Documents with Differing Formats.....25	Log in to Windows4
DPO/APO/FPO.....49		Log off ISRP5
<hr/>		Log on to ISRP5
<hr/>		<hr/>
E		M
Edit Mode10	E-EIF Check.....27	Major City Code (MCC)49
Embedded Keypad10	Employer Identification Number (EIN).....39	Major City Codes (MCC) for which City/State Generation Fails - Use MCC.....77
End of Block (EB).....32	Entity Processing26	Major City Codes (MCC)60
Entry of Date Fields40	EOP Dialog Box7	Menu Bar6
Error Correction.....31	Error Messages.....31	Mis-Blocked Documents.....25
		Mixed Data/Missing Section or Document KV22
<hr/>		Money Amounts.....54
<hr/>		Money Fields.....31
<hr/>		Must Enter Fields25
<hr/>		<hr/>
N		N
		NAICS Code53
		Name Control33
		Name Line Entries43

NCOA Label.....26, 27
 Numeric Keypad10

O

Operator Statistics15
 Original Entry (OE)15

P

Payments Received55
 PCLIA Code53
 PO Box27, 44
 Preparer Tax Identification Number (PTIN).....39

R

Remittance55

S

Screen Display8
 Social Security Number (SSN)39
 Special Characters43
 Special Key Characteristics10
 State51

Status Bar Area (Status Line)8
 Street Address44
 Street Key27

T

Tax Period.....40
 Tax Year40
 Taxpayer Identification Number (TIN).....39
 Telephone Numbers56
 Third Party Designee ID Number55
 Third Party Designee55

U

Uncompleted Blocks33

V

Verify Mode10
 Visual Basic Data Entry Application (VBDEA) ..7, 8

Z

Zero Balancing.....31
 ZIP Code53