



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

3.24.40

DECEMBER 19, 2017

EFFECTIVE DATE

(01-01-2018)

PURPOSE

- (1) This transmits revised IRM 3.24.40, ISRP System, Application for Taxpayer Identification Number for Pending U.S. Adoptions.
- (2) 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.

MATERIAL CHANGES

- (1) Editorial and date changes made throughout this IRM.
- (2) IRM 3.24.40.1 Added new section titled "Program Scope and Objectives" to comply with new Internal Controls.
- (3) IRM 3.24.40.1.1 Added new section titled "Background" to comply with new Internal Controls.
- (4) IRM 3.24.40.1.2 Added new section titled "Authority" to comply with the new Internal Controls.
- (5) IRM 3.24.40.1.3 Added new section titled "Responsibilities" to comply with the new Internal Controls.
- (6) IRM 3.24.40.1.4 Added new section titled "Program Management and Review" to comply with the new Internal Controls.
- (7) IRM 3.24.40.1.5 Added new section titled "Program Controls" to comply with the new Internal Controls.
- (8) IRM 3.24.40.1.6 Added new section titled "Terms/Definitions/Acronyms" to comply with the new Internal Controls.
- (9) IRM 3.24.40.1.7 Added new section titled "Related Resources" to comply with the new Internal Controls.
- (10) IPU 17U1240 issued 08-11-2017 IRM 3.24.40.1.5 No changes to instructions. Added Internal Controls information as outlined in The Heightened Awareness, Sensitivity, and Understanding of Internal Controls Memo dated September 14, 2016.
- (11) Exhibit 3.24.40-1 No changes to instructions, edited the table to comply with 508 compliance requirements
- (12) Exhibit 3.24.40-2 No changes to instructions, edited the table to comply with 508 compliance requirements

EFFECT ON OTHER DOCUMENTS

IRM 3.24.40 dated November 13, 2015 (effective 01-01-2016) is superseded.

AUDIENCE

Integrated Submission and Remittance Processing Data Transcribers

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Application for Taxpayer Identification Number for Pending U.S. Adoptions

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3.24.40.1
(01-01-2018)
Program Scope and Objectives

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

3.24.40.1.1
(01-01-2018)
Background

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

3.24.40.1.2
(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 1.2.12, *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

3.24.40.1.3
(01-01-2018)
Responsibilities

- (1) The Operations Manager is responsible for securing, assigning and providing training for the staff needed to perform the task required throughout this instruction.
- (2) The Planning and Analysis Staff is responsible for providing feedback and support to local management to achieve and effectively monitor scheduled goals.

- (3) The Team Manager is responsible for assigning, monitoring and controlling the work flow to accomplish timely completion of the task required throughout this IRM.
- (4) The employee is responsible for applying the instruction present to the assigned task on the ISRP system to accurately convert paper data to electronic data record for proper posting for use by the Service.

3.24.40.1.4
(01-01-2018)
**Program Management
and Review**

- (1) Program Reports: Below is a list of reports to use to show receipts, production and inventory for the paper return to electronic data conversion process. These reports will be utilized to report and monitor daily and weekly status of the program to completeness.
 - PCC 6040, SC WP&C Performance and Cost Report
 - PCC 6240, SC WP&C Program Analysis Report
- (2) Program Effectiveness: Goals will be measured utilizing standard managerial reports by documents processed per hour and completion of each function compared to the established schedule for completion each week. Each functionality is expected to retain or exceed schedule prior to the program completion date stated in IRM 3.30.123, *Work Planning and Control Processing Timeliness: Cycles, Criteria, and Critical Dates*. Quality reviews are expected to be conducted and monitored by local management and corrective action taken to ensure quality products are released to the next function.
- (3) Annual Review: Review the processes included in this manual annually to ensure accuracy and promote consistent tax administration. This may be included under responsibilities for a manager.

3.24.40.1.5
(01-01-2018)
Program Controls

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

3.24.40.1.6
(01-01-2018)
**Terms/Definitions/
Acronyms**

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

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

3.24.40.1.7
(01-01-2018)
Related Resources

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

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3.24.40.2 (01-01-2018) Introduction

- (1) This section provides instructions for entering and verifying data from control document and Form W-7A, *Application for Taxpayer Identification Number for Pending U.S. Adoptions*, using the Integrated Submission and Remittance Processing (ISRP) system.

3.24.40.3 (01-01-2018) Control Documents

- (1) Following are the control documents from which data may be transcribed:
- Form 1332, *Block and Selection Record*
 - Form 3893, *Re-Entry Document Control*

3.24.40.4 (01-01-2018) Source Documents

- (1) Form W-7A, *Application for Taxpayer Identification Number for Pending U.S. Adoptions*, is the only source document from which data may be transcribed.

3.24.40.5 (01-01-2018) Form/Program Number/Format Code

- (1) The table below contains the program number and format code for Form W-7A:

FORM	PROGRAM NUMBER	FORMAT CODE
W-7A	33060	008

3.24.40.6 (01-01-2018) Required Sections

- (1) Form W-7A — Section 01 is required for Original Entry (OE) and Key Verification (KV).

3.24.40.7 (01-01-2015) Excess Data for Name/Address

- (1) Name and address information that exceeds the maximum size of a field should be ignored. When the “FIELD OVERFLOW” message occurs, press <F9> and go on to the next field.

3.24.40.8 (01-01-2015) ISRP Transcription Operation Sheets

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

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Exhibit 3.24.40-1 (01-01-2018)

Block Header Data Entry Form 1332 For Original Input Documents and Form 3893 For Re-Input Documents

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(1)	SC Block Control	ABC		The screen displays the ABC that was entered in the Entry Operator (EOP) Dialog Window. It cannot be changed.
(2)	Service Center Code	FLC/DO		Service Center Code "00" will always be generated. No entry is required.
(3)	Format Code	FCODE	<Enter>	For: Form W-7A, enter "008".
(4)	Unused Field	DATA	<Enter>	No entry required. Press <Enter>.
(5)	Header ID	DATA	<Enter>	Enter "BH".
(6)	Alpha Block Control	DATA	<Enter>	Enter the 3 characters from the upper left corner of the form.
(7)	Batch Number	DATA	<Enter>	Enter the 4-digit batch number from: a. Form 1332 — the "Batch Control Number" box. b. Form 3893 — box 3. If not present, enter the number from the batch transmittal sheet.
(8)	Document Count	DATA	<Enter>	Enter the document count from: a. Form 1332— the circled serial number. If a full block (100 documents) or if a number is not circled, enter 100. b. Form 3893 — box 4.
(9)	Block DLN	DATA	<Enter>	Enter the first 11 digits from: a. Form 1332 — the "Document Locator Number." b. Form 3893 — box 2. c. NN696NNNNNN for Form W-7 A. (N = any number)

Exhibit 3.24.40-2 (01-01-2018)**Section 01 FORM W-7A, Application for Taxpayer Identification Number for Pending U.S. Adoptions, (Program 33060/Format Code 008)**

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(1)	Section Number	SECT:		Section "01" will always be generated. No entry is required.
(2)	Serial Number	SER#	<Enter>	Enter the last two digits of the 13 digit DLN from the upper portion of the form. If the serial number has been generated by the system, verify that it matches the document being entered.
(3)	Received Date	RDATE	<Enter>	Enter the date as stamped or edited on the face of the return. If multiple dates are present, enter the earliest date. If no date is present, enter the date from the signature line. Refer to IRM 3.24.37.6.7, <i>Dates</i> , for additional information.
(4)	Primary Taxpayer	1ALAST	<Enter>	Enter the primary taxpayer's last name as shown in the "Parent's last name" area of line 1a.
(5)	Primary Taxpayer	1A1ST	<Enter>	Enter the primary taxpayer's first name as shown in the "Parent's first name" area of line 1a.
(6)	Primary SSN	1ASSN	<Enter>	Enter the primary taxpayer's social security number (SSN) from line 1a. Refer to IRM 3.24.37.6.8, <i>Taxpayer Identification Numbers (TINs)</i> , for additional information.
(7)	Secondary Taxpayer	1BLAST	<Enter>	Enter the secondary taxpayer's last name as shown in the "Parent's last name" area of line 1b.
(8)	Secondary Taxpayer	1B1ST	<Enter>	Enter the secondary taxpayer's first name as shown in the "Parent's first name" area of line 1b.
(9)	Secondary SSN	1BSSN	<Enter>	Enter the secondary taxpayer's SSN from line 1b.

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Exhibit 3.24.40-2 (Cont. 1) (01-01-2018)

Section 01 FORM W-7A, Application for Taxpayer Identification Number for Pending U.S. Adoptions, (Program 33060/Format Code 008)

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(10)	Street Address	L2ADD	<Enter>	Enter the street address information as shown or edited on line 2. Refer to IRM 3.24.37.6.16, <i>Street Address Entries</i> , for additional information.
(11)	City	L2CITY	<Enter>	Enter the city from line 2. Foreign Address: Enter city / (slash) and spell out the country. Refer to IRM 3.24.37.6.17.2, <i>City/State Entry</i> , for additional information.
(12)	State	L2ST	<Enter>	Enter the standard state abbreviation from line 2. Foreign Address: Enter a single period (.).
(13)	ZIP	L2ZIP	<Enter>	Enter the ZIP Code from line 2.
(14)	Child's Last Name	3ALNA	<Enter>	Enter the child's last name from line 3a.
(15)	Child's First Name	3A1ST	<Enter>	Enter the child's first name from line 3a.
(16)	Child's Middle Name	3AMID	<Enter>	Enter the child's middle name from line 3a.
(17)	Child's Last Name at Birth	3BLNA	<Enter>	Enter the child's last name at birth from line 3b.
(18)	Child's First Name at Birth	3B1ST	<Enter>	Enter the child's first name at birth from line 3b.
(19)	Child's Middle Name at Birth	3BMID	<Enter>	Enter the child's middle name at birth from line 3b.
(20)	Date of Birth	L4DOB	<Enter>	Enter the date of birth from line 4 in MMDDYYYY format.
(21)	Sex Male/Female Checkbox	L4CKBX	<Enter>	Enter from line 4 as follows: a. Enter "M" if the "Male" box is checked. b. Enter "F" if the "Female" box is checked. c. If both boxes are checked or left blank, press <Enter>.
(22)	City of Birth	L4CITY	<Enter>	Enter the city of birth from line 4. Foreign Address: Enter the city slash (/) and spell out the country.

Exhibit 3.24.40-2 (Cont. 2) (01-01-2018)**Section 01 FORM W-7A, Application for Taxpayer Identification Number for Pending U.S. Adoptions, (Program 33060/Format Code 008)**

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(23)	State of Birth	L4ST	<Enter>	Enter the standard state abbreviation from line 4. Foreign Address: Enter edited country code.
(24)	Placement Agency/Agent Name	5NAME	<Enter>	Enter the name from line 5.
(25)	Agency Street	5ADDR	<Enter>	Enter the street address information as shown or edited on line 5. Foreign Address: If both address and P.O. Box are present, enter street address ONLY .
(26)	Agency City	5CITY	<Enter>	Enter the city from line 5. Foreign Address: Enter city / (slash) and spell out the country.
(27)	Agency ST	5ST	<Enter>	Enter the standard state abbreviation from line 5. Foreign Address: Enter a single period (.).
(28)	Agency ZIP	5ZIP	<Enter>	Enter the ZIP Code from line 5.
(29)	Date Child Placed with Adoption Par.	5DATE	<Enter>	Enter the date from line 5 in MMDDYYYY format.
(30)	Signature Applicant/ Delegate Ind.	SIGN	<Enter>	Enter a "1" if the form is signed or if an "X" or thumb print is present.
(31)	Signature Date	DATE	<Enter>	Enter the date following the signature in MMDDYYYY format.
(32)	Phone Number	PHONE	<Enter>	Enter the complete numeric phone number following the signature and date from the "Phone Number" box. Refer to IRM 3.24.37.6.19, <i>Transcribing Telephone Numbers</i> , for additional information.
(33)	Documentation Indicator	BOTMAR	<Enter>	Enter the edited digit from the right margin. If no edit is present, enter "0" (zero).