EFFECTIVE DATE

(01-01-2025)

PURPOSE

(1)   This transmits revised IRM 3.24.133, *Residual Remittance Processing Integrated Submission Remittance Processing System (ISRP System)*.

MATERIAL CHANGES

(1)   Exhibit 3.24.133-13 removed Form 4720A. Removed instruction to process MF for Form 4720.

(2)   Exhibit 3.24.133-14 - Date Stamp Requirements Table, due to modernization efforts, changed date stamp date for Form 720, Form 730, Form 940, Form 941, Form 943, Form 944, Form 945, Form 1040 Family, and Form 4868, to always stamp the received date.

(3)   Editorial changes made throughout the IRM for clarity, to correct IRM references, exhibit numbers, dates to reflect the current processing year and to update organizational title from Wage and Investment (W&I) to Taxpayer Services (TS).

EFFECT ON OTHER DOCUMENTS

IRM 3.24.133, *Residual Remittance Processing (ISRP System)*, dated November 06, 2023, (effective January 01, 2024) is superseded. The following IRM Procedural Update (IPU) has been incorporated into this IRM: IPU 24U0327, issued 03-04-2024.

AUDIENCE

The primary users of this IRM are data entry operator clerks working in the Residual Remittance Processing function.

James L. Fish
Director, Submission Processing
Taxpayer Services

3.24.133
Residual Remittance Processing System

Table of Contents

3.24.133.1
(01-01-2021)
Program Scope and Objectives

(1)

- **Purpose:** The purpose of this IRM is to provide instructions for the data input of paper checks through the Integrated Submission Remittance Processing (ISRP) Remittance Processing System (RPS).The Internal Revenue Service is committed to ensuring a 24-hour deposit standard and deposit the largest amount of money in the shortest possible time frame. Residual Payment Processing function employees processing checks through the Integrated Submission Remittance Processing (ISRP) Remittance Processing System (RPS) play an important part in meeting the 24-hour deposit standard through timely and accurate input of checks and source documents.
- **Audience:** The primary users of this IRM data entry operator clerks working in the Residual Remittance Processing function. Data entry operator clerks input check and source document data into the Integrated Submission and Remittance Processing (ISRP) Remittance Processing System (RPS) for posting of payment onto the taxpayer's account. This process creates and electronic voucher for the Deposit function.
- **Policy Owner:** Director of Submission Processing.
- **Program Owner:** Submission Processing, Return Processing Branch.
- **Primary Stakeholders:**
  Taxpayer
  U.S. Treasury Depository Banks
  Submission Processing Accounting Branch
  Redesign Revenue Accounting Control System (RRACS)
  Chief Financial Office (CFO)
  Submission Processing Unpostables
  Submission Processing Manual Deposit function
- **Program Goals:** Accurately and timely process paper checks to allow for deposit of the checks within 24 hours of receipt.

3.24.133.1.1
(01-01-2022)
Background

(1) This work is to process paper checks received at the Submission Processing Centers listed below.

- Austin Submission Processing Center (AUSPC)
- Kansas City Submission Processing Center (KCSPC)
- Ogden Submission Processing Center (OSPC)

3.24.133.1.2
(01-01-2021)
Authority

(1) The citations listed below provide authority for the instructions in this IRM, 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 contained in IRM 1.2.1.4, *Service wide Policies and Authorities, Policy Statements for Submission Processing Activities*

3.24.133.1.3 (01-01-2023) **Roles and Responsibilities**	(1) The Campus Director monitors the flow of receipts to meet the program objective of accurately and timely processing checks and source documents to meet the deposit standard of 24 hours.

(2) The Operations Manager and Department Managers monitor:

  a.   The flow of receipts to meet the program objective of accurately and timely processing checks and source documents to meet the deposit standard of 24 hours.
  b.   Product reviews conducted by the team managers.
  c.   The Team Managers follow the ISRP End of Day (EOD) Processing Guidelines when working outside the scope of a normal workday. IRM 3.24.202.1.9, *Managerial Responsibilities (ISRP EOD Processing Guidelines When Working Outside The Scope of A Normal Workday)*.
  d.   The Team Managers follow the Peak Processing Extended Hardware Maintenance Shift Cancellation Procedures in a timely manner. This is a shared responsibility with the Receipt and Control Operations Manager and Department Manager, along with the ISRP Coordinator. IRM 3.8.44.2.4*, Managerial Responsibilities (Peak Processing Extended Hardware Maintenance Shift Cancellation Procedures)*.
  e.   Team managers conduct security monitoring and reviews. IRM 3.8.44.2.6 *, Security Responsibilities.*
  f.   The timely distribution of this IRM.

(3) Team Managers responsibilities include:

  a.   Monitoring the flow of receipts to meet the program objective of accurately and timely processing checks and source documents to meet the deposit standard of 24.
  b.   Conducting product reviews.
  c.   Following the ISRP End of Day (EOD) Processing Guidelines when working outside the scope of a normal workday. IRM 3.24.202.1.9, *Managerial Responsibilities (ISRP EOD Processing Guidelines When Working Outside The Scope of A Normal Workday)*.
  d.   Conducting security monitoring and reviews. IRM 3.8.44.2.6, *Security Responsibilities.*
  e.   The timely distribution of this IRM.

(4) Team employees' responsibilities include:

  a.   Following the instructions contained in this IRM.
  b.   Maintaining updated IRM material in a timely manner.

3.24.133.1.4 (01-01-2021) **Program Management and Review**	(1) **Reports:** Use the following reports to manage and review the Residual Remittance Processing function. See IRM 3.8.44 Exhibits.

  a.   Deposit Summary Report - Provides block totals, money totals, and lists processed blocks in DLN order by tax class.
  b.   Block Status Report (SCRS/ISRP)
  c.   Transport Status Report (SCRS/ISRP)

(2) **Program Effectiveness:** Residual Remittance Processing is measured and controlled through:

  a.   Quality Review
  b.   Managerial Reviews

	c.	Deposit Timeliness Business Measure
	d.	Key Verification (KV)

3.24.133.1.5 (01-01-2022) **Program Controls**	(1)	Integrated Submission and Remittance Processing (ISRP) Remittance Processing System (RPS) access is granted through Business Entitlement Access Request System (BEARS).
	(2)	Security level monitoring.
	(3)	Key Verification of input data by a second employee other than the original entry operator.

3.24.133.1.6 (01-01-2023) **Terms/Acronyms/ Definitions**	(1)	The table below contains the term in column 1. If the term has an acronym, the acronym is shown in column 2. The definition of the term is shown in column 3.

TERM	ACRONYM	DEFINITION
Account		Tax records maintained on magnetic tape in Enterprise Computing Center-Martinsburg (ECC-MTB), identified and controlled by Social Security Number (SSN), Individual Taxpayer Identification Number (ITIN), Employer Identification Number (EIN), or IRS Number (IRSN).
Alpha Block Control	ABC	A three-character code used to identify blocks of work processed through the Data Conversion function.
Amended Return		A return filed to correct data submitted on an original return.
Annotate		To explain or call attention to critical information by marking, coding, or editing.
Batch		A group of related tax returns or documents processed in Deposit Activity. A batch can consist of 100 or less items of like returns or documents, or 300 scannable notices/vouchers at Scanners.
Batch/Block Tracking System	BBTS	A comprehensive, integrated batch creation and tracking system. It is used to generate block headers for Original Entry (OE)/Key Verification (KV) input.
Block Header Record	BHR	The information transcribed by Remittance Processing System (RPS)/Integrated Submission and Remittance Processing (ISRP) to precede each block of documents to introduce balancing and identifying items common to the block.
Business Master File	BMF	A Master File of various types of business return data which is maintained under an Employer Identification Number (EIN).

TERM	ACRONYM	DEFINITION
Calendar Year	CY	Twelve (12) consecutive months ending December 31.
Check Digit	CD	A two-character alpha code, A to Z, computer generated and derived from a mathematical formula applied to the EIN or SSN. It is used in lieu of name control (to reduce keystrokes) for unaltered EIN or SSN on IRS preprinted labels and forms.
Computer Paragraph Notice	CP	A computer-generated message resulting from an analysis of the taxpayer's account. It is used to notify the taxpayers of a balance due, refund, or no balance status. It is also used for internal research and review.
Date Stamp		The campus received date is stamped on tax returns and documents indicating the date received at IRS campus, territory office, area office or by an authorized agent of the IRS.
Designated Payment Code	DPC	Two-digit code used with payments secured by Compliance to identify source of payment (e.g., levy, seizure, installment, etc.).
Document Locator Number	DLN	A fourteen-digit number that identifies the document. See Document 6209 for more information on DLNs.
Employer Identification Number	EIN	A nine-digit number used to identify a taxpayer's business account.
Endorsement		The authorized name of payee on the back of a remittance to obtain the cash or credit represented on the front. Each check deposited must show the IRS endorsement, date of deposit (manual endorsements excluded) and legend, and must contain the same Agency Location Code (ALC) and depositor address as shown on Form SF 215-A, Deposit Ticket.
Entity		The area on source documents where the name, address, account number, tax period and other identifying data appears.
Entry Operator	EOP	Entry Operator working the batch.
Fiscal Year	FY	Twelve consecutive months ending on the last day of any month other than December.
Green Rocker		The editing required to annotate the remittance amount for manual processing. Green rockers represent the amount of money received for that return.

TERM	ACRONYM	DEFINITION
Individual Master File	IMF	A Master File of individual tax return data which is accessed by input of a Social Security Number (SSN).
Individual Taxpayer Identification Number	ITIN	An ITIN is a nine-digit number (assigned by IRS) to those individuals who do not qualify for a Social Security Number (SSN) but require an identifying number for tax purposes.
Integrated Data Retrieval System	IDRS	A computerized system used throughout IRS for adjusting, researching, ordering, and monitoring tax accounts.
Integrated Submission Remittance Processing	ISRP	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.
Internal Revenue Code	IRC	The tax laws as set forth by Congress.
Internal Revenue Manual	IRM	A handbook of procedure and law specifically designed to cover one area of processing.
Julian Date		A system of numbering days of the year from 001 through 365 (366, if a leap year).
Key Verification	KV	A status for ISRP terminals that enables data records verification by a second operator other than the original entry operator.
Levy		Used to collect taxes by seizure of taxpayer's assets. Frequently funds are seized from bank accounts or wages.
Lien		A claim on the property of a taxpayer as security against payment of taxes due.
Manual Processing		Type of deposit consisting of manually numbering source documents, manually preparing separate documents and remittance registers and separately recapping both the registers.
Master File	MF	A magnetic tape record containing entity and accounting information concerning taxpayer tax returns and related documents.
Master File Tax Code	MFT MFTC	A two-digit number which identifies the type of tax.
Magnetic Ink Character Recognition	MICR	Print used in the encoding of the payment amounts, routing transit number, and account number shown on the remittance.

TERM	ACRONYM	DEFINITION
Menu System		A system used to indicate the type of operation. These include the Operator Menu, Master Menu and Supervisor Menu on the ISRP System.
Mis-batch/Mis-batched/Mis-sort		Returns and documents within a block, and not of the same type or class of tax.
Missing Section Data		A section present and transcribed by the OE operator but the document is physically missing at KV. The operator shows this by deleting document.
Mixed Data		An operator has transcribed the data from one document and the remaining information from another document.
Mixed Entity		An operator has transcribed entity from one document and the remaining information from another document.
Multiple Remittances		Two or more remittances applied to the same source document.
Name Control	NC	Up to four characters derived from an individual's last name, the corporation name, or first listed partner's last name in a partnership to identify the tax account.
Non-negotiable		Checks not honored by banks for transfer of funds.
Non-Master File	NMF	An account established off the Master File that meets certain criteria.
Original Entry	OE	Initial entry of data into the Integrated Submission Remittance Processing (ISRP) Remittance Processing System (RPS).
Payment Perfection Unit	PPU	A function within Deposit Activity responsible for researching attachments on source documents and researching the Integrated Data Retrieval System (IDRS), Manual Accounting Replacement System (MARS), or Automated Collection System (ACS) terminals to perfect documents for payment processing.
Payment Sequence Number	PSN	Last three digits of the terminal payment number assigned by the IDRS terminal number identifying a specific remittance input. The PSN carries information used in constructing a true payment DLN.
Posting Voucher		A source document (posting voucher) containing the required information for input by the deposit activity.
Pre-Batch		A function within the Deposit function that establishes the batches of work and controls for each group of documents processed through RPS.

TERM	ACRONYM	DEFINITION
Primary SSN	PSSN	Nine-digit number required on all IMF input documents. (Usually located in first Social Security Number box on returns.)
Prior Year	PY	A tax return with a due date prior to the current operating year.
Procedure		The established way or course of action for processing remittances/source documents.
Processing Year		The actual calendar year a return is filed and processed, e.g., 2023 tax return filed and processed in calendar year 2024.
Program Number		A five-digit number used to identify types of remittance source documents entered into RPS.
Quality Review	QR	The appraisal of the quality of work input and output through the Deposit function.
Remittance Amount		A sum of money received in payment of taxes. The money received is usually in the form of a check, money order, cashier's check, or cash.
Remittance Processing System Identification	RPSID	A six-digit number assigned in BBTS (Exception: Scannable vouchers ran through the scanner) that identifies the origination and type of payment, such as, whether the payment met imperfect or perfect criteria, or a transshipped payment, etc. The RPSID is encoded on the back of the remittance check.
Secondary Amount		A second transaction code, with money amount, posted to taxpayer's account and shown on one document.
Secondary Transaction		A second transaction code posted to the taxpayer's account and shown on one document.
Slipped Blocks/Mixed Data/ Mixed Entity		An operator has mixed data or mixed entity on several documents within a block.
Social Security Number	SSN	A nine-digit number assigned to the taxpayer by the Social Security Administration, and used as the account number of a taxpayer on IMF, or on certain BMF accounts.
Split Remittance (Splits)		One or more remittances applied to one or more remittance transactions.
Subsequent Payment (Sub/Pay)		A payment on an account for a filed, but not full paid tax return.
Supervisor Operator	SOP	Supervisor owning the block of work.

TERM	ACRONYM	DEFINITION
Substitute for Return	SFR	A procedure by which Examination is able to establish accounts and examine the records of taxpayers when taxpayers refuse or do not have the ability to file, and information received shows that the tax payer file a return.
Tobacco Tax and Trade Bureau	TTB	A bureau under the Department of the Treasury. Mission is to collect Federal excise taxes on alcohol, tobacco, firearms, and ammunition. Taxpayers are instructed to file Form 5000.24 and Form 5630.5, with TTB.
Taxpayer Identification Number	TIN	The controlling nine-digit number assigned to identify each taxpayer's master file account, in SSN or EIN format.
Tax Receipt		An official IRS receipt issued for tax payments submitted in cash, Form 809.
Teller		The employee designated to process cash payments and issue tax receipts.
Temporary Social Security Number/Internal Revenue Number		Assigned by the campus. On ECC-MTB or IDRS transcripts an asterisk (*) appears following the invalid number. The fourth and fifth digits indicate the campus issuing the number.
Terminal Payment Number		A 13-digit number established each day for each terminal from which remittance is input. The last three digits represents the payment sequence number of the payments input.
Tertiary Amounts		A third transaction amount for one document. Must be a debit amount assessed.
Transaction Code	TC	A three-digit code used to identify credit and debit actions taken on a taxpayer's account.
Transaction Date		Eight-numeric digits in MMDDCCYY format. This date is the actual IRS Received Date. MM: Two-digit month (01-12) DD: Two-digit day (01-31) CC: Two-digit century (19-20) YY: Two-digit year (00-99)
Treasury Bonds		Certain bonds redeemable by the Bureau of Public Debt or Federal Reserve Banks, where purchased, in payment of decedent returns.
Treasury Checks		Checks which may consist of Taxpayer Refund Checks, checks from another government agency in payment of their taxes, and checks from the Bureau of Public Debt for redeemed Treasury Bonds.

TERM	ACRONYM	DEFINITION
Unidentified		Source documents that remain unperfected without sufficient information to properly apply to a taxpayer's account. Input Unidentified payments through IDRS, using CC URADD.

3.24.133.1.7
(01-01-2023)
Related Resources

(1) A list of related resources is shown below.

- The Taxpayer bill of Rights (TBOR) lists rights that already existed in the tax code, putting them in simple language and grouping them into 10 fundamental rights. Employees are responsible for being familiar with and acting in accord with Taxpayer Rights. See IRC 7803(a)(3), Execution of Duties in Accord with Taxpayer Rights. For more information about the TBOR, see *https://www.irs.gov/taxpayer-bill-of-rights*.
- IRM 1.14.5*, Occupational Health and Safety Program*
- IRM 3.8.44 *, Campus Deposit Activity*
- IRM 3.8.45 *, Manual Deposit Process*
- IRM 3.8.46 *, Discovered Remittance*
- IRM 3.24.37 *, General Instructions*
- IRM 3.24.38 *, BMF General Instructions*
- IRM 3.30.123 *, Processing Timeliness: Cycles, Criteria and Critical Dates*
- IRM 11.3.1 *, Introduction to Disclosure*
- Search Servicewide Electronic Research program (SERP) at the site *http://serp.enterprise.irs.gov/homepage.html* for IRMs shown above. The IMF Data Conversion Research Portal located at *http://serp.enterprise.irs.gov/databases/portals/sp/imf/data-conversion/data-conversion.html*, has specific instruction links available.

3.24.133.2
(01-01-2022)
Introduction

(1) This IRM provides instructions for entering and verifying data from various taxpayer and other source documents and related remittances through the Original Entry (OE) and Key Verification (KV) functions of the Residual Remittance Processing System (RRPS), a part of the Integrated Submission and Remittance Processing (ISRP) system. It is of utmost importance that operators strive to transcribe and verify these payments with accuracy and efficiency. Group payment source documents into categories for maximizing inputs. The Internal Revenue Service receives payments with/for:

- Tax Returns
- Form 1040ES, Form 1041ES
- Non-scannable vouchers
- Form 4868
- Correspondence, notices, form and levy payments, etc.
- Subsequent payments
- Split or multiple conditions
- Non-Master file payments (currently not used for processing)
- Deposits to the General Fund
- Deposits to the Deposit Fund
- Deposits to the Refund Repayment Fund (currently not used for processing)

(2) To ensure accuracy and timely deposit, employees should familiarize them-
selves with the following IRMs:

- IRM 3.8.44, *Campus Deposit Activity*
- IRM 3.8.45, *Manual Deposit Process*
- IRM 3.24.37, *General Instructions*
- IRM 3.24.38, *BMF General Instructions*

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

3.24.133.3
(01-01-2025)
**General Instructions
Original Entry (OE)**

(1) Create electronic payment posting vouchers by entering information into
various screen formats and control by program number. Use the following
program numbers to identify the type of payment you enter.

a. Use programs **45510 and 15510** for inputting payments received with tax
returns and scannable vouchers.

b. Use program **44201** for inputting payments received with Form 1040ES
and program **11921** for Form 1041ES.

c. Use program **44701** for inputting approved payments designated as ex-
tensions for Form 1040 received with Form 4868 (Secondary transaction
code (TC) 460 is systemically generated).

d. Use Programs **45500 and 15500** for inputting payments received with
various receipts, notices, form and levy payments, approved Form 4868
designated as extensions for Form 709 and Form 8736 (Secondary TC
460 input is required). **The SOP can set up these program numbers
for "must enter" fields.**

e. Use programs **45503 and 15503** for inputting payments received with
subsequent payments.

f. Use programs **45505 and 15505** for inputting payments with a notice
payment voucher containing 2D barcode that masks the taxpayer identify-
ing number.

g. Use program **00000** for inputting payments received with split or multiple
conditions.

h. Use program **00001** for inputting payments received as Non-Master File
payments (unavailable).

i. Use program **00002** for inputting payments received for deposit to the
General Fund.

j. Use program **00003** for inputting payments received for deposit to the
Deposit Fund.

k. Use program **00004** for inputting payments received for deposit to the
Refund Repayment Fund.

> *Note:* **To maximize batch volumes, it is permissible to input different
> types of work under a single program number not designated
> for their specific use, however, do not mix returns. For
> example, it is possible to enter Individual Master File (IMF) and
> Business Master File (BMF) payments of all types under
> programs 45500 and 45505, if each transaction is input as the
> Master File Tax (MFT) code and other differing fields change.
> Processing work in this manner is acceptable and preferred
> since the ISRP program number is not output to other**

systems. The use of program numbers is to open a template for data input based upon the work type needs.

(2)   Batches of work received from the Pre-Batch/Clerical function contain Block Header information used to control the batch of remittances and related source documents throughout payment processing. Some information from the Block Headers generated into each of the individual payment records. The following items generate into the individual payment records:

- Remittance Processing System Identifier (RPSID)
- Transaction Code
- Master File Tax Code (MFT)
- Tax Period
- Transaction Received Date

Note: Refer to Exhibit 3.8.44-45, Master File/Non-Master File Form/Program Processing Table, for more form processing information.

(3)   Along with the Block Header, a batch of work contains a Form 11355, Batch Separator, used at the BancTec Scanners to associate the electronic payment records, created at OE, with the checks for reconciling and balancing purposes.

(4)   After the Block Header is entered, the system is ready for input of the individual payment records.

(5)   The individual payment record serial number generates starting with "00" and continuing through "99", or until input of the batch is complete, whichever comes first. The serial number increases by one each time a payment record is entered into RRPS. The section number also generates.

(6)   Some source documents such as, Computer Paragraph notice vouchers and Correspondex notice vouchers, may have the taxpayer identifying number masked with a two-dimensional (2D) barcode. Scan the 2D barcode located on the notice voucher using the 2D barcode handheld or hands-free scanner. The system automatically populates the fields in the program display and input screen with the information contained in the 2D barcode. If program 15505 or program 45505 is not able to populate the display fields when the 2D barcode is scanned, open program 15500 or program 45500, open the Payment Notice 2D Barcode Reader and scan the 2D barcode on the notice payment voucher into the Payment Notice 2D Barcode Reader. Manually input the displayed data into the program screen.

(7)   Do not enter the data elements in the individual payment records if they match the data element(s) in the Block Header. In these cases, pressing <ENTER> generates data into the individual payment record fields.

(8)   Pay attention to use of the <ENTER> key as specified in the Fld. Term. column of the Block Header sheet. If no data is present for an element and an <ENTER> key appears in the Fld. Term. column, press <ENTER> to advance. If there is no more data for the document, press F6 to advance to the first MICR field.

a.   Press F6 to advance to the first MICR field.

> ***Note:*** Place the screen cursor in the first MICR field of the active input screen prior to advancing to (b) below. Close or minimize all other open application on your desktop, such as Microsoft Outlook, Microsoft Word, etc., and ensure the active window on your workstation desktop is the intended input screen prior to scanning any remittance. Failure to do so may cause the scanned remittance information displaying in other active open windows, not the intended input screen, resulting in disclosure of Personal Identifying Information (PII).

    b.   Scan the remittance.

> ***Note:*** Do not scan the remittance until the screen cursor is in the first MICR field of the active input screen.

    c.   Continue to the next document.

(9)   If an operator enters a money amount containing more than the valid maximum number of characters, the system responds with a beep and an error message. Press <F9> to clear the error message and <F10> to clear the field. Re-enter the money amount or pull and route per local pullout procedures.

(10)   If during Original Entry (OE) and/or Key Verification (KV), the source documents or remittances become mixed, the operator can go back to previous document(s) and correct the mixed situation. Use <F9> to access Command Mode. The following table lists the keys available in Command Mode and their function:

Function Key	Action
<ENTER>	Pressing the <ENTER> key without entering a command causes no action. To execute a command enter the command and press the <ENTER> key.
<F1>, PREVIOUS SECTION	Moves to the previous section in all sections except for Block Header.
<F2>, NEXT SECTION	Moves to the next section.
<F3>, EDIT	Returns operator to Edit mode.
<F4>, APPEND TO END	Returns operator to Append mode.
<F5>, FIND VOUCHER	Initiates a search to find a document and section within the block. ***Note:*** The first prompt is for the document and the second prompt is for the section within the document.
<F6>, Next Must Enter	Moves to the next must enter field.

Function Key	Action
<F7>, DELETE VOUCHER	Deletes a section or document within the block except for Block Header. If in section 01, this key deletes the document.
<F8>, INSERT V/C	Inserts voucher in the current document.
<F9>, EXIT	Exits the operation.
<F10>, Clear Field	Clears the field.
<F11>, PREVIOUS VOUCHER	For all sections except Block Header and 1st document, moves to previous document.
<F12>, NEXT VOUCHER	Moves to the same section of the next document except when the current document is the last document in the block.
Page Up	Moves to previous section for all sections except Block Header.
Page Down	Moves to next section.
Delete	Deletes section except for Block Header.

(11)   If more source documents and remittances remain after transmitting serial number "99" , route the extra documents back to Pre-Batch/Clerical for re-batch (see Exhibit 3.24.133-15, RPS Pull Out Tag), or add them to your next batch of work, if similar.

(12)   When the serial number "99" is transmitted, the system closes out the batch and display the EOP Dialog Box at the "ABC" prompt for the next batch of work.

(13)   If a batch has fewer than 100 documents, after entering and accepting the last document, close the batch by overlaying the Section Number with "EB". The system closes out the batch and display the Dialog Box at the "ABC" prompt for the next batch of work.

(14)   If the next batch of work does not have the same program number as the previous batch, enter the new program number followed by the new "ABC". (Use "TAB" key to go between Program, ABC, and SOP).

3.24.133.4
(01-01-2022)
Key Verification (KV)

(1)   All instructions covered for OE apply to KV unless mentioned otherwise.

(2)   Verify individual payment records one element at a time in ascending serial and element sequence. The number of payment record data elements requiring verification depends on the type of tax document processed.

(3)   Do not input during the KV operation documents not entered by the OE operator. Pull the document and send to Re-batch to be batched under another batch control.

(4) The OE entry of a valid Check Digit is signaled by the cursor skipping the taxpayer identification number (TIN), e.g. employer identification number (EIN) and social security number (SSN) and Check Digit fields.

    a.   If the cursor does not bypass these fields, the KV operator should begin with the TIN.

    b.   If the cursor does bypass these fields, the KV operator should begin with the first element after the Check Digit (CD)/Name Control (NC) field.

(5) If a discrepancy on any field between OE and KV occurs, an error message window displays the error condition. Follow screen prompts and make necessary corrections to the field in error.

(6) If the data in the Block Header mismatches between OE and KV, the KV operator has an opportunity to correct the entries. Press the <F9> key to clear the error message window. The KV operator can then make any necessary corrections. Exercise caution when making corrections to the Block Header, since several data elements duplicate into all the records in the batch.

    a.   When the mismatch in the block header involves any of the following fields: Tax Period, Transaction Date or MFT Code, DO NOT CORRECT THE ENTRY AND RELEASE THE BLOCK HEADER but EXIT the block of work by pressing <F9> to clear the error message and pressing <F9> again to continue to exit the block.

    b.   Take the block of work to your supervisor.

    c.   The supervisor ensures the block of work is set for full KV before returning it for verification.

Note: Check with your supervisor before changing the RPSID number in the Block Header.

(7) If the KV operator changes any generated fields of the Block Header, then verify all records within that batch to ensure accuracy of the data. See the preceding paragraph, (6).

(8) During KV, the need may arise to remove a source document and remittance (or group) from processing. Removal of a source document and remittance should only occur under the following situations:

    a.   A source document is mis-batched, e.g., a Form 1040 tax return mixed in a batch of Form 941.

    b.   There is an invalid entry on the source document that requires research prior to correcting, e.g., a missing TIN or a TIN other than nine digits.

    c.   A transaction entered by the OE operator, but the source document and/or the remittance is not located in the batch.

    d.   The check has been cancelled.

(9) If the KV operator must delete a transaction, use the Function Key Menu. Once the record is deleted, route the source document and remittance to Pre-Batch/Clerical for re-batching with other items of like work. See Exhibit 3.24.133–15 RPS Pull-Out Tag.

(10) During the KV process, if it becomes necessary to reject an entire batch of work, the KV operator enters "RB" in the section number. The rejected batch of work is routed back to Pre-Batch/Clerical for correction or re-batching.

(11) Use the reject action only when there is no other feasible correction action available. The immediate supervisor must decide these cases with consideration given to the number of documents in the batch.

(12) A KV operator must not verify a batch of work that he/she previously entered unless authorized by the supervisor.

| 3.24.133.5
(01-01-2023)
Generated Data | (1) Input of the BBTS generated Form 1332, "ABC" is explained in IRM 3.24.133.16. |

(2) The Serial Number and Section Number 01 always generates. The system bypasses these elements, and no entry is required during OE or KV.

(3) The tax period, transaction date, transaction code and Master File Tax (MFT) code generates from the Block Header. The generated data is NOT available for verification unless it has been changed. Therefore, before releasing the Block Header, ensure the data is correct.

(4) The OE operator must enter the tax period, transaction received date, transaction code and MFT code when the data on an individual record is different from the data in the Block Header. If the data is NOT different from the Block Header, press <ENTER> and the system generates the information into those fields. **The EXCEPTION occurs when the "Must Enter" indicator is set at OE.** When this functionality is activated, the OE and KV operator enter the received date and the tax period field 100 percent of the time. No information generates into those two fields.

Note: **Supervisor, see IRM 3.24.202, Supervisory Operator's Manual, for instructions on setting OE/KV indicators.**

(5) The KV operator verifies only the fields identified for verification. The information in the tax period, transaction received date, transaction code and/or MFT code is typically NOT verified, unless different from the Block Header Information. However, sight verify the data. Programs 15500, 15505, 45500 and 45505 require 100 percent verification because of the frequency of change in the four elements mentioned above. It is acceptable to set programs 15500, 15505, 45500 and 45505 for "Must Enter". If this is the case, see (4) above for specific processing guidance.

(6) If the KV operator changes elements in an individual record generated from the Block Header, the KV entries will be retained.

(7) The designated payment code is generated into each document with data originating from Document "00". Once changed, the value is generated from then on, until it is changed again.

(8) The IRS deposit account number is generated from Document Serial Number "00" into each of the succeeding documents, until changed. When changed, the value is generated from then on, until it is changed again.

| 3.24.133.6
(01-01-2021)
Taxpayer Identification Number (TIN) | (1) A taxpayer identification number (TIN) is a nine-digit identification number required on all documents. The TIN is a social security number (SSN) or an employer identification number (EIN). The following rules apply to the SSN or EIN element. |

a.   If the first digit in the SSN is a "T", ignore the "T" and enter the nine-digit TIN. If less than nine digits, pull the item from processing.

b.   If identical SSNs are shown for the primary taxpayer and spouse, enter as shown.

(2)   Remove the source document and related remittance from processing and route per local pullout procedures (See Exhibit 3.24.133-15, *RPS Pull-Out Tag*) if the following conditions exists:

- No TIN is present
- Less than nine-digit TIN is present
- More than nine-digit TIN is present
- Multiple TINs present
- TIN is illegible

3.24.133.7
(01-01-2021)
Check Digit (CD) for OE/KV

(1)   Source documents can have either a Check Digit (CD) or Name Control (NC). Enter the Check Digit using the following procedures.

a.   If the document has a complete, legible TIN, enter the two alpha characters as shown or edited on the label or document. It is not necessary to press the <ENTER> key.

b.   If the Check Digit is valid, the Name Control (NC) field is grayed-out.

c.   If the Check Digit is illegible, enter the Name Control.

d.   If the Check Digit is invalid, the error message window displays INVALID CHECK DIGIT.

e.   Check the Check Digit and TIN fields for errors.

f.   For an incorrectly entered TIN, press <F9> to clear the error message, and <F1> to return to the TIN field and correct the entry. Press <ENTER> to return to the Check Digit field and continue.

g.   For an incorrectly entered Check Digit, press <F9> to clear the error message and enter the correct Check Digit.

h.   If both the Check Digit and TIN display as correct, press <F9> to clear the error message, press <F2> to delete the Check Digit and continue to the Name Control field. Enter the Name Control.

3.24.133.8
(01-01-2021)
Name Control for OE/KV

(1)   If the source document does not have a Check Digit (CD), enter the Name Control (NC) using the following procedures.

a.   Press <ENTER> to skip the Check Digit field. The Check Digit field is grayed-out, and the cursor positioned in the Name Control field.

b.   Enter the four-character Name Control from the source document. Honor editing if present. See IRM 3.24.37 *, General Instructions* or IRM 3.24.38 *, BMF General Instructions*, for Name Control determination. It is not necessary to press <ENTER> when entering four characters.

c.   If less than four characters, enter those shown and press <ENTER>.

d.   If the Name Control is missing or illegible, pull the document and the remittance route per local pullout procedures. See Exhibit 3.24.133-15 , *RPS Pull-Out Tag*.

(2)   Check Digit and Name Control fields cannot both contain entries.

3.24.133.9
(01-01-2021)
General Remittance Information

(1) Types of possible remittances the IRS may receive can include any of the following:

- Personal Check
- Money Order
- Cashier Check
- Cash, **refer to your supervisor for guidance**
- Business Check
- Certified Check
- Voucher Check
- Treasury Check
- Draft/Postcard Type Check
- Irregular Checks, **pull from processing and route per local pullout procedures**
- Foreign check drawn on U.S. dollars

Note: Process Foreign checks through RPS when payable in U.S. dollars through a U.S. bank. The U.S. bank's routing symbols and a nine-digit routing number must be printed in magnetic ink in the lower left corner of the check. If the check does not meet any of these conditions, pull the remittance and document from processing and route per local pullout procedures. See Exhibit 3.24.133-15, *RPS Pull-Out Tag*.

(2) If a remittance is not made payable to the United States Treasury or one of the acceptable payees listed within the following figure, pull the remittance and source document and route per local pullout procedures.

Payee	Accept/Reject	Overstamp/Endorse
Internal Revenue Service	Accept	No
United States Treasury	Accept	No
U.S. Treasury/ US Treasury	Accept	No
Department of the Treasury/ Department of Treasury	Accept	No
IRS	Accept	Overstamp
Director (or Commissioner) of Internal Revenue	Accept	Overstamp
Estimated Tax	Accept	Overstamp
Federal Tax Deposit (FTD)	Accept if clearly intended as FTD payment	Overstamp

Payee	Accept/Reject	Overstamp/Endorse
Social Security Administration (or SSA)	Accept if received with SSA Form 4511	Overstamp
FICA	Accept	Overstamp
Blank	Accept	Overstamp
Other U.S. Government Agency	Accept	Overstamp
Taxpayer (personal check or money order)	Accept if taxpayer has endorsed. Reject if taxpayer has not endorsed.	Endorse "For Deposit Only - United States Treasury" below last endorsement.
Third Party	Reject unless third party has endorsed. If third party has endorsed the check over to the taxpayer, the taxpayer must also have endorsed.	Endorse "For Deposit Only - United States Treasury" below last endorsement.
Construe variations of any agency or department of the United States Government as a payment to the United States Government.	Accept	Overstamp
State Agency or Franchise Tax Board	Accept if money amount matches the Federal Document.	Overstamp

Figure 3.24.133-1

3.24.133.10
(01-01-2021)
Money Amounts

(1) Process a partially complete remittance, whether signed or not, if the money amount can be determined and the bank routing and account information is present at the bottom of the remittance.

(2) Enter dollars and cents for every remittance amount. The following figure provides procedures for entering money amounts when the cent portion of the numeric amount needs clarification.

If...	Then...
no cents present	enter two zeros.
cents lined through	enter two zeros.

If...	Then...
one digit of the cents present	enter the digit shown followed by one zero.
no dollar amount present but cents show on the remittance	enter the cents only without any leading zeros. For example, 0.50 shown on the check, enter as 50.

Figure 3.24.133-2

(3) Use the numeric amount on the remittance for processing unless there is an amount annotated above the remittance date line. When present, use the annotated money amount for processing. Sometimes the money amount to use is questionable. Use the following table to determine how to process the payment:

If...	Then...
the numeric amount is legible and matches the written amount	process the payment using the numeric amount.
the numeric amount is illegible	process the payment using the written amount. Annotate, in pencil, the amount used above the remittance date line.
the numeric and written amounts do not match, and the numeric amount matches the source document	process the payment using the numeric amount.
the numeric and written amounts do not match, and the written amount matches the source document	process the payment using the written amount. Annotate, in pencil, the amount used above the remittance date line.
the numeric and written amounts do not match, and neither one matches the source document	process the payment using the written amount from the remittance. Annotate, in pencil, the amount used above the remittance date line.
Illegible or blank numeric and written amounts or unable to make a determination	pull the source document and related remittance and route to Payment Perfection.

Figure 3.24.133-3

Note: The annotated amount is a courtesy and for internal use only.

(4) A singles batch of work will contain one remittance with one source document. For multiple remittances with one source document discovered at OE, pull the source document, all related remittances, and route per local pullout procedures. See Exhibit 3.24.133-15, *RPS Pull-Out Tag.*

(5) A singles batch of work will contain one remittance with one source document. For multiple remittances discovered at KV, delete the transaction and route per local pullout procedures. See Exhibit 3.24.133-15, *RPS Pull-Out Tag*.

3.24.133.11
(01-01-2021)
Questionable Payments

(1) Checks and Money Orders are described below.

   a. A money order as defined in Treasury Regulation 301.6311–1 is an instrument issued by a United States post office, bank, express, telegraph, or domestic building and loan association, as defined by IRC 77011(a)(19), or by a similar association incorporated under the laws or a possession of the United States, or such other organization as the Commissioner may designate.

   b. A check must be drawn on banks and domestic building and loan associations incorporated in the United States and must contain magnetic encoding. IRS personnel cannot accept a check when it is a known fact that the bank or financial institution does not exist (Closed banks that did not merge with another financial institution.).

   c. A sight/site draft (a form of check negotiable through commercial banks) requires a service charge to process. This fails Treasury Regulation 301.6311–1 only if there is no deduction for exchange or other charges.

   d. The Internal Revenue Service cannot accept the following documents, defined as not legal negotiable remittances:
Lien Drafts
Certified Bankers checks
Public Office Money Certificates
Certified Documentary Drafts
Comptroller Warrants
Certified Money Certificates

(2) Sites may receive questionable remittances that resemble checks and money orders. In most cases, these remittances show the taxpayer and the "United States Bureau of Internal Revenue" as payees. The bogus remittances may include other identifying characteristics. **DO NOT PROCESS ANY REMITTANCES CONTAINING THE FOLLOWING CHARACTERISTICS:**

- Unusual or no financial organization names
- Monetary instruments printed on check quality paper or photocopying paper
- Monetary instruments that reference Title 31 USC 371
- No bank routing information (All American checks have a nine-digit number surrounded by symbols |:|:. For example, |:123456789|:.)
- A lien number
- The words "Certified Bankers Check", "Public Office Money Certificate", or "Certified Documentary Draft", "Lien Draft", "Certified Money Certificate", and "Comptroller Warrant"

(3) The Internal Revenue Service receives the majority of bogus remittances by certified or registered mail. The following documents may accompany a bogus remittance:

   a. A letter requesting a refund for overpayment or the taxpayer renouncing his/her U.S. citizenship.

b. A document titled "WARRANT PROCESSING PROCEDURES". THIS IS NOT A LEGAL OR VALID DOCUMENT. **DO NOT** PROCESS A REMITTANCE BECAUSE IT IS ATTACHED TO THE WARRANT PROCESSING PROCEDURES.

(4) Upon receipt of a suspicious remittance, process using the following procedures:

Suspicious Remittance
Avoid removing evidence, such as lifting finger or palm prints. Handle the remittance, envelope and any correspondence as little as possible. Place remittance in check saver.
Immediately contact your manager and the Questionable Refund Coordinator at your Campus if there is any doubt about the legitimacy of a remittance. The Questionable Refund Coordinator determines whether the remittance requires referral to the Fraud Detection Center in Criminal Investigations or the Treasury Inspector General for Tax Administration (TIGTA).
Do not contact the taxpayer, payer, banking institution or remitter indicated on the remittance to ascertain if the item is legitimate or not.
Do not refer to or discuss the questionable remittance with anyone or any agency outside the IRS. This includes supplying photocopies of the item or a fax of the item to anyone other than an authorized IRS employee.
If the Fraud Detection Center or the Treasury Inspector General of Tax Administration (TIGTA) chooses not to pursue the matter, the manager coordinates with the Payment Perfection Unit to return the suspicious remittance to the taxpayer.

Note: Remember to immediately contact the Questionable Refund Coordinator in the Fraud Detection Center at your site upon receipt of a bogus or questionable remittance.

3.24.133.12
(01-01-2021)
Dates

(1) Use the following procedures to enter the tax period and the transaction received date, except in the Block Header.

a. The tax period (YYMM format) is the period ending for the payment record and is entered from various areas on the different source documents.

Number	Tax Period (YYMM Format)
1.	For IRS Use Only
2.	Return Period
3.	Tax Period
4.	Period Ended
5.	Period Ending Date
6.	Year Ending
7.	Taxable Year
8.	Year Ended
9.	Tax Period Ended
10.	Taxable Period

    b.   The transaction received date (MMDDYY format) is the official received date on the face of the source document. The received date is sometimes located on the face of the document edited in green. Timely filed tax returns usually do not have a transaction received date on them, but it generates from the Block Header into the individual records.

(2)   Apply a single payment with multiple tax periods listed on the source document to the oldest listed tax period, unless otherwise noted by the taxpayer.

(3)   If the source document contains two or more transaction received dates, use the earliest official date stamp as the remittance received date.

    a.   Input transactions with received dates six months or older than the current processing date, after the Payment Perfection Unit research has verified the remittance as an acceptable payment.

    b.   If an error message appears after entering the older date:

- Press <F9> to clear the error message.
- Enter the older date again.
- If a match, the system accepts the date, if not a match with the first entry, the operator must start over with the first step.

(4)   For illegible or missing transaction received date (when required) or tax period, pull the document and remittance from processing and route per local pullout procedures. See Exhibit 3.24.133-15 , *RPS Pull-Out Tag*. All pulled documents must include a transaction received date. If a document is pulled because it does not have a received date, use the date from the block header to maintain date integrity during re-batching.

3.24.133.13
(01-01-2021)
Illegible/Incomplete
Elements

(1)   If possible, OE or KV operator corrects illegible or incomplete elements, other than the received date, on a source document. This includes searching documents, remittances and attachments for the correct data. For illegible, missing field, or the correct data cannot be found, pull the source document and related remittance, tagging it with the received date from the Block Header and route per local pullout procedures. See Exhibit 3.24.133-15, *RPS Pull-Out Tag*.

3.24.133.14 (01-01-2023) **Mis-sorted/Mis-batched Source Documents**	(1)	If a source document is mis-batched, e.g., Form 1040ES mixed in with a batch of Form 941; or Form 1120 mixed in with a batch of Form 1040, pull the mis-batched source document and the related remittance and route to Pre-Batch/ Clerical Unit for re-batching into the correct program. To maintain transaction received date integrity when re-batching, tag the work with the proper received date. See Exhibit 3.24.133-15, *RPS Pull-Out Tag*.

Note: It is acceptable to have mixed MFTs, both IMF and BMF, within a subsequent payment and voucher type batch of work. However, clerks transcribe the MFTs within the batch when the MFTs differ from the Block Header MFT. When batching true BMF forms using program 15500 and 15505, it is acceptable to batch all BMF type forms together.

Note: If an unsigned return is noticed during regular processing, pull the document and give it to your manager or designee for immediate re-batching and processing. See Exhibit 3.24.133-13, *Form Processing Table*.

3.24.133.15
(01-01-2023)
Magnetic Ink Character Recognition (MICR) Reader

(1) The Magnetic Ink Character Recognition (MICR) Reader is used to scan and capture the MICR data from the bottom of the checks and money orders. The MICR data is included in the individual payment record and is used to associate the check with the electronically created voucher during transport processing.

(2) If the MICR Reader does not read the MICR line on the bottom of the remittance, the OE operator must key in the MICR line. If the information is missing or illegible, pull the remittance and document then route to Manual Deposit Unit. See Exhibit 3.24.133–15, RPS Pull-Out Tag.

(3) The MICR Data Line consists of four fields. Below is a list of the fields along with the length of each field.

- MICR# Auxiliary (AUX) Field—up to 16 characters
- MICR# Routing (RTN) Field—up to nine characters
- MICR Account (ACCT) Field—up to 16 characters
- MICR Transit (TRAN) Field—up to six characters

Note: The RTN and ACCT fields are "Must Enter" fields. Illegible, missing, or too long of fields, route to Payment Perfection Unit. See Exhibit 3.24.133-15, *RPS Pull-Out Tag*. The AUX and TRAN fields are optional with only one or the other present on the remittance.

3.24.133.16
(01-01-2023)
Accessing Integrated Data Retrieval System (IDRS)

(1) Payment Perfection employees have access to the Integrated Data Retrieval System (IDRS) and enter information into an RRPS terminal.

(2) A Form 1332, Block Selection Record (block header) must accompany the batch of work requiring research or data entry. Use the program number on the Block Header to pull up the correct screen for input of data into RRPS.

(3) Payment Perfection employees log on to RRPS using the instructions found in the Lockheed Martin Federal System (LMFS) User Guide, Document 97–209.

(4) After logging on to the system, the Data Entry Operations Window appears.

(5) From the Original Entry Menu, select "OE". Selection of the "NEW" option brings up the "EOP Dialog" box.

(6) Enter the program number and press the "TAB" key and enter the "ABC" from the Form 1332-BBTS, and <ENTER> or click on "OK". The "Block Header" screen displays.

(7) After the Block Header screen is available, size the screen/window to allow the IDRS screen/window to share the viewing space.

(8) Use the mouse to bring the bottom of the screen up to, and just under the "OE Status" line of the Block Header screen/window.

(9) After sizing the Block Header screen/window, press the "Windows Logo" key to open the task bar and "Start" menu.

(10) Select "IDRS Access" from the "Start" menu. The IDRS Access screen/window displays.

(11) Size the IDRS window to see both the Block Header screen/window and the IDRS screen/window.

(12) Log on to IDRS using current log on procedures.

(13) Before researching account information on IDRS and entering that information in RRPS, enter the Block Header information. For procedures on entering the Block Header, see Exhibit 3.24.133–1, Block Header Data Entry.

(14) After completing the input of the Block Header, the RRPS OE screen/window displays for input of data and creating the electronic voucher. Research each individual item, and enter the IDRS displayed data from the IDRS window into the RRPS OE Display screen/window.

(15) For procedures on entering information by Program Number into RRPS OE Display screen/window, see Exhibit 3.24.133-2 through Exhibit 3.24.133-9.

(16) Continue entering data until the batch of work is complete or serial number "99" is reached. If entering 100 items, end the batch after the last item is entered. Press <F1> to back up to the "Sect:" prompt, and enter "EB" to end the batch. The system ends the batch after item "99" is transmitted.

3.24.133.17
(01-01-2025)
Program Numbers

(1) For specific instructions on entry of the Block Header data elements and individual program number data elements, see Exhibit 3.24.133-1 through Exhibit 3.24.133-12. Use the following valid program numbers when creating electronic payment posting vouchers.

- Program 11921 - Form 1041ES.
- Program 15500 - Various BMF payments.
- Program 15503 - Various BMF subsequent payments, BMF non-scannable vouchers.
- Program 15505 - Various BMF subsequent payments and non-scannable vouchers with a 2D barcode masking the taxpayer identifying number.
- Program 15510 - BMF Tax Return payments, BMF non-scannable vouchers.
- Program 44201 - Form 1040ES.
- Program 44701 - Form 4868 (Timely).

- Program 45500 - Various IMF payments.
- Program 45503 - Various IMF subsequent payments.
- Program 45505 - Various IMF subsequent payments, non-scannable vouchers with a 2D barcode masking the taxpayer identifying number.
- Program 45510 - IMF Tax Return payments, IMF non-scannable vouchers.
- Program 00001 - Non-Masterfile payments (unavailable).
- Program 00002 - General Fund deposits.
- Program 00003 - Deposit Fund deposits.
- Program 00004 - Refund Repayment deposits.

(2)   Enter the data elements for the Block Header from Form 1332-BBTS, included with the batch of work.

(3)   For instructions on entry of the Block Header data elements for Program 00000, see Exhibit 3.24.133-10, (Splits and Multiples).

(4)   Enter data elements, by program number, until a batch of work is complete, or serial number "99" is reached. For entries less than 100 items, end the batch after the last item is entered. The system ends the batch after item "99" is transmitted.

3.24.133.18
(01-01-2021)
Program 00000 Splits and Multiples Blocks

(1)   Process Splits and Multiples using Program Number 00000. The Block Header screen in this case only prompts to enter an "S" for Splits or an "M" for Multiples.

a.   Bundles in split batches normally have multiple source documents and one remittance.

b.   Bundles in multiple batches have one source document with several re-mittances.

   Note: Each group of splits or multiples is called a bundle. You can enter multiple bundles within a batch of work.

(2)   It is acceptable to enter several splits and multiples under one RPSID number, by following the procedures in Exhibit 3.24.133-10 and Exhibit 3.24.133-11. When entering several splits or multiples in a batch with the same RPSID, do not enter a new Block Header if the program number is already in use or has been used. See Exhibit 3.24.133-9 , Exhibit 3.24.133-10, Exhibit 3.24.133-11, and Exhibit 3.24.133-12, for specific splits and multiples processing proce-dures.

3.24.133.19
(01-01-2024)
Integrated Submission and Remittance Processing (ISRP) Transcription Operation Sheets

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

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Exhibit 3.24.133-1   (01-01-2023)
Block Header Data Entry

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(1)	SC Block Control	ABC	<ENTER>	The "ABC" always generates.
(2)	Block DLN	DLN	<ENTER>	Enter the six-digit RPSID number from the "Document Locator Number" box of Form 1332-BBTS.
(3)	Tax Period	TP	<ENTER>	Enter the four numeric digits in the YYMM format located in the "Batch Control Number" box of Form 1332-BBTS. (Century "CC" generates). Tax Period "0000" is valid for General and Deposit Funds, Programs 00002, 00003, and MFT 52 and MFT 53.
(4)	Transaction Code	TRCODE	<ENTER>	Enter the Transaction Code from the "Transaction Code" box in the upper right corner of Form 1332-BBTS. Always enter the transaction code listed below for each specific CP, form, notice, program or voucher. a. Form 1040ES, enter 430. b. Form 4868, enter 670. c. Form 1041ES, enter 660. d. Form 8210 CP2000 CP2100 CP 2102 CP 2501 Notice 972 enter 640 e. Program 00002 Program 00003 enter 000 f. Return Vouchers 1040V, 941V, etc. enter 610
(5)	Transaction Date	TRDATE	<ENTER>	Enter the six numeric digits in MMDDYY format from the "Date" box of Form 1332-BBTS. (Century "CC" generates).

Exhibit 3.24.133-1 (Cont. 1) (01-01-2023)
Block Header Data Entry

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(6)	Master File Tax Code	MFT	<ENTER>	Enter the two numeric digits from the "MFT Code" box of Form 1332-BBTS. "00" always for General and Deposit Funds, Programs 00002 and 00003. **Note:** This field must always be present. If the MFT is missing, incorrect or unable to determine, return the block to the supervisor to obtain an MFT code.

Exhibit 3.24.133-1   Internal Revenue Manual   Cat. No. 34452I (11-27-2024)

Exhibit 3.24.133-2 (01-01-2023)
Programs 15510, 45510, 44201, and 11921, Section 1

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(1)	Section Number	SECT:		Section "01" always generates. When necessary, change the Section Number to one of the following: a. Enter "EB" to end a block. b. Enter "RB" to reject a block. c. Enter "ES" to end a split. d. Enter "RR" to enter remittances for a split or multiple.
(2)	Serial Number	SER#		The Serial Number always generates. No entry is required.
(3)	E.I. or S.S. Number	TIN		Enter the nine digits as shown under caption "Your Social Security Number", "ITIN", "SSN/EIN Box", "SS Account No.", "Identifying No". See IRM 3.24.133.6 for more instructions.
(4)	Check Digit	CD	<ENTER>	If the TIN is unaltered on a pre-printed form, enter the Check Digit shown to the left of the TIN. a. If not present, press <ENTER>. b. See IRM 3.24.133.7 for more instructions. c. For the error message INVALID CHECK DIGIT, see IRM 3.24.133.7 for more instructions.
(5)	Name Control	NC	<ENTER>	If the Check Digit is not present, enter the Name Control. See IRM 3.24.133.8 for more instructions.
(6)	Primary Transaction Amount	AMT1	<ENTER>	Enter the numeric amount from the Remittance (check, money order, etc.). Enter DOLLARS AND CENTS. Omit dollar signs, commas, and decimal points. See IRM 3.24.133.10 for more instructions.

Exhibit 3.24.133-2 (Cont. 1) (01-01-2023)
Programs 15510, 45510, 44201, and 11921, Section 1

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(7)	Tax Period	TAXPR	<ENTER>	Press <ENTER> to accept the default from the Block Header. If the Tax Period is different than the block header, enter the new Tax Period in YYMM format (the Century "CC" generates). a. Form 941, do not mix current quarter returns with prior quarters. Pull from block if mixed. b. Form 1040, pull from block if mixed. Do not mix current year returns with prior year returns. c. See IRM 3.24.133.12 for more instructions.
(8)	Transaction Date	TRDATE	<ENTER>	Enter the six-digit Transaction Date in MMDDYY format if different from the Transaction Date entered in the block header. The Transaction Date is shown as follows: a. "IRS" or "Internal Revenue" Received Date stamp, stamped on the face of the return. b. Edited on the source document. c. Form 4868 - timely filed, press <ENTER>. d. See IRM 3.24.133.12 for more instructions.

Exhibit 3.24.133-2 (Cont. 2) (01-01-2023)
Programs 15510, 45510, 44201, and 11921, Section 1

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(9)	MICR Fields			a. The light on the MICR Reader must be green before placing the remittance for scanning. b. To scan the remittance, the cursor must be in the first position of the MICR#AUX line of the active input screen. c. To avoid possible disclosure of Personal Identifying Information, close or minimize all other active applications prior to scanning a remittance. d. Key enter the MICR line information if the reader is unable to read the remittance MICR line.
		MICR#AUX	<ENTER>	a. MICR#AUX - enter up to 16 characters ONLY if the MICR reader is unable to read. b. Enter from the bottom of the check or money order. c. If AUX is illegible or missing, leave blank and press <ENTER>.
		MICR#RTN	<ENTER>	d. MICR#RTN - enter nine characters ONLY if the MICR reader is unable to read. e. Enter from the bottom of the check or money order. f. If RTN is illegible, see IRM 3.24.133.15 .
		MICR ACCT	<ENTER>	g. MICR ACCT - enter up to 16 characters ONLY if the MICR reader is unable to read. h. Enter from the bottom of the check or money order. i. If the ACCT is illegible, see IRM 3.24.133.15 .

Exhibit 3.24.133-2 (Cont. 3) (01-01-2023)
Programs 15510, 45510, 44201, and 11921, Section 1

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
		MICR TRAN	<ENTER>	j. MICR TRAN - enter up to six characters ONLY if the MICR reader is unable to read. k. Enter from the bottom of the check or money order. l. If the TRAN is missing or illegible, leave blank and press <ENTER>.
				Note: After scanning the remittance, the system brings up the next serial number for the next document entry. See IRM 3.24.133.15 for more information on the MICR Reader.

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Exhibit 3.24.133-3   (01-01-2024)
Programs 15500, 15505, 45500, and 45505, Section 1

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(1)	Section Number	SECT:		Section "01" always generates. When necessary, change the Section Number to one of the following: a. Enter "EB" to end a block. b. Enter "RB" to reject a block. c. Enter "ES" to end a split. d. Enter "RR" to enter remittances for a split or multiple.
(2)	Serial Number	SER#		The Serial Number always generates. No entry is required.
(3)	E.I. or S.S. Number	TIN		Enter the nine numeric digits as shown: a. Form 809, (Pt.1) - in the "Identifying No." box. b. Form 3244 - in the "SSN/EIN" box. c. Form 4907 - in the "Taxpayer Identifying No." box. d. If the document is computer generated reflecting a Check Digit, the account number (TIN) appears to the right of the Check Digit. e. See IRM 3.24.133.6 for more instructions.
(4)	Check Digit	CD	<ENTER>	If the TIN is unaltered on a pre-printed form, enter the Check Digit as follows: a. Form 4907 - above the First Name Line. b. Other Computer-Generated Form - two spaces to the left of the TIN in the un-captioned area. c. If not present, press <ENTER>. d. See IRM 3.24.133.7 for more instructions. e. For the error message INVALID CHECK DIGIT, see IRM 3.24.133.7 .
(5)	Name Control	NC	<ENTER>	If the Check Digit is not present, enter the Name Control. See IRM 3.24.133.8 for more instructions.

Exhibit 3.24.133-3 (Cont. 1) (01-01-2024)
Programs 15500, 15505, 45500, and 45505, Section 1

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(6)	Primary Transaction Code	CODE1	\<ENTER\>	Enter the three-digit code, if different from the Primary Transaction Code entered in the Block Header. Look for the stamped or edited Primary Transaction Code before or after the Primary Transaction Amount. a. On computer generated form, look for editing of the Primary Transaction Code following the return period. b. Form 809 - left of the "Tax" or left of "Interest" if no tax shown. If Tax and Interest show editing with an "X" enter 670 by the Amount Received. c. Form 4907 - on Tax Line or enter 670 if written by the Amount Received. d. Form 3244 - Enter the Primary Transaction Code associated with the amount. e. If the Primary Transaction Code is not present with an amount, or if partially present, withdraw the source document and related remittance from the block and route to Payment Perfection. f. Affordable Care Act (ACA) Shared Responsibility Penalty (SRP), process with a TC 670. g. IRC Section 965/965(h) payments with Form 990-T, Form 1040, Form 1041, Form 1065, Form 1120, Form 1120-L, Form 1120-PC, Form 1120-PC, Form 1120-REIT, Form 1120- RIC, Form 1120-S -, CP 56, and CP 256, process with a TC 670.

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Exhibit 3.24.133-3 (Cont. 2) (01-01-2024)
Programs 15500, 15505, 45500, and 45505, Section 1

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(7)	Primary Transaction Amount	AMT1	<ENTER>	Enter the numeric amount from the Remittance (check, money order, etc.). Enter DOLLARS AND CENTS. Omit dollar signs, commas, and decimal points. See IRM 3.24.133.10 for more instructions.
(8)	Tax Period	TAXPR	<ENTER>	Press enter to accept the default from the Block Header. ***Note:*** Fields designated as a must enter field by the Manager, enter the Tax Period even if it is the same as the Block Header. If the Tax Period is different than the Block Header, enter the new Tax Period in YYMM format (the Century "CC" generates). The Tax Period appears as follows: a. Form 809, 3244 - in the "Tax Period" box. b. Form 4907 - to the right of "MFT" Code. c. IAUF- always current processing year with MM of "12" for BMF and "01" for IMF. d. See IRM 3.24.133.12 for more instructions. e. Affordable Care Act (ACA) Shared Responsibility Penalty(SRP) CP14H, CP501, CP503, CP 523H and Form 3224 with MFT 35 (ACA SRP), first valid tax year is 201412. f. For 965/965(h) payments the first valid Tax Period is 2712.

Exhibit 3.24.133-3 (Cont. 3) (01-01-2024)
Programs 15500, 15505, 45500, and 45505, Section 1

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(9)	Transaction Date	TRDATE	<ENTER>	Enter the six-digit Transaction Date in MMDDYY format if different from the Transaction Date entered in the Block Header. The Transaction/ Received date is shown as follows: a. "IRS" or "Internal Revenue Service" Received Date stamp, stamped or edited on the face of the return and/or Source Document. b. Stamped on the form or as a cash register date at the top of the form. c. Form 809 - in the "Date" box. d. Form 3244 - enter the "Transaction Date". e. Form 4907 - enter the Transaction Date from the "Rec'd Date" box. If not present, enter the Received Date stamped or edited on the face of the document. f. Form 1040X must have a received date. If missing, pull the document and related remittance and route per local pullout procedures. g. See IRM 3.24.133.12 for more instructions.
(10)	Master File Tax Code	MFT	<ENTER>	Enter the two-digit code if different from the MFT Code entered in the Block Header. a. Look for the MFT Code edited or underlined in the upper right portion of the name and address area. b. Form 4907 - to the right of the First Name Line.

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Exhibit 3.24.133-3 (Cont. 4) (01-01-2024)
Programs 15500, 15505, 45500, and 45505, Section 1

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(11)	Secondary Transaction Code	CODE2	<ENTER>	Enter the three-digit code. Look for the Secondary Transaction Code stamped or edited before or after the Secondary Transaction Amount. a. Form 809 - enter from the "Fees" box or as edited or underlined. b. Form 4907 - edited or underlined on "Dr" line. c. Form 3244 - to the right of the amount entered in the debit column under "Transaction Date". *Note:* If a zero or the word "blank" is present always enter a 570. d. IAUF-always a 360. e. Form 1040X-always a 570. f. Form 4868 designated as approved extension always a 460. g. If the Secondary Transaction Code is not present, press <ENTER> only. h. IRC Section 965/965h payments with Form 990-T, Form 1040, From 1041, Form 1065, Form 1120, Form 1120-L, Form 1120-PC, Form 1120-REIT, Form 1120-RIC, Form 1120-S, CP 56, and CP 256 - process with a TC 360.
(12)	Secondary Transaction Amount	AMT2	<ENTER>	a. Enter the Secondary Transaction Amount shown with the Secondary Transaction Code. Enter DOLLARS AND CENTS. Omit the dollar sign, commas and decimal points. If the Secondary Transaction Code is "570", press <ENTER> only.

Exhibit 3.24.133-3 (Cont. 5) (01-01-2024)
Programs 15500, 15505, 45500, and 45505, Section 1

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(13)	Tertiary Transaction Code	CODE3	<ENTER>	Enter the three-digit code. Look for the Tertiary Transaction Code stamped or written before or after the Tertiary Transaction Amount. Enter as shown: a. Form 809 - in the "Interest" box unless this code is already present as the Primary Transaction Code. Enter "680" if the amount is under-lined. b. Form 4907 - on the "Dr" line. Enter "680" if the amount is under-lined. c. Form 3244 - Enter the Tertiary Transaction Code if associated with an amount. d. If the Tertiary Transaction Code is not present, press <ENTER>.
(14)	Tertiary Transaction Amount	AMT3	<ENTER>	Enter the Tertiary Transaction Amount associated with the Tertiary Transaction Code. Enter DOLLARS AND CENTS. Omit the dollar sign, commas and decimal point. a. If the Tertiary Transaction Code is shown without an amount and is other than "680" or "690", press <ENTER>. b. A zero amount (0) is valid, enter with Tertiary Transaction Code "680" and "690". In this case, look for the zero amount present on the source document.
(15)	Responsibility Unit Code	RESP	<ENTER>	Enter the code as follows: a. Form 809, 4907 - enter the digit "1" or "2" shown to the extreme right of the name and address block, in the lower right of the form, or in the "Closed By" box. b. Form 3244 - enter the digit "1" or "2" that appears in the "Remarks Section".

Exhibit 3.24.133-3 (Cont. 6) (01-01-2024)
Programs 15500, 15505, 45500, and 45505, Section 1

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(16)	Designated Payment Code	DPC	<ENTER>	a. Enter the code from the first document, Serial No. 00. The code generates into the following documents until changed. If a new Designated Payment Code is entered, it generates in the following transactions until it is changed again. Valid codes, 00 to 99. b. Form 8519 enter DPC 15. c. Amended returns and documents enter DPC 24. d. Private Collection Agency (PCA) notices- enter DPC 54. e. Affordable Care Act (ACA) Shared Responsibility Penalty(SRP) DPCs CPs 14H, 501H, 503H, and 523H use DPC 36. For Form 3244 with MFT 35 apply DPCs in the following order of priority; 03, 09, 10, 14, 24, 33, 34, 35, and 36. Form 3244 with MFT 43 use DPC 43. f. IRC Section 965/965h payments with Form 990-T, Form 1040, Form 1041, Form 1065, Form 1120, Form 1120-L, Form 1120-PC, Form 1120-REIT, Form 1120-RIC, Form 1120-S, CP 56, and CP 256 - process with a DPC 64. g. Bipartisan Budget Act (BBA) 2015 payments - use DPCs 70 - 76. See 6209 DPCs for more infor-mation on DPCs 70 - 75, and 76. Ltr 6547 Partner Assessment use DPC 76.
(17)	Report/Plan Number	RPT#	<ENTER>	a. Form 5500 series and 5330, MFT 74 and 76 only, must Enter edited program/plan number from the form. Valid values, 000-999. b. For all Form other than Form 5500 series and 5330, press <ENTER>. Field generates "000".

Exhibit 3.24.133-3 (Cont. 7) (01-01-2024)
Programs 15500, 15505, 45500, and 45505, Section 1

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(18)	MICR Fields			a. The light on the MICR Reader must be green before placing the remittance for scanning. b. To scan the remittance the cursor must be in the first position of the MICR#AUX line of the active input screen. c. Close or minimize other active applications prior to scanning a remittance to avoid disclosure of Personal Identifying information. d. Key enter the MICR information if the reader is unable to read the remittance MICR line.
		MICR#AUX	<ENTER>	a. MICR#AUX - enter up to 16 characters ONLY if the MICR reader is unable to read. b. Enter from the bottom of the check or money order. c. If AUX is illegible or missing, leave blank and press <ENTER>.
		MICR#RTN	<ENTER>	d. MICR#RTN - enter nine characters ONLY if the MICR reader is unable to read. e. Enter from the bottom of the check or money order. f. If RTN is illegible, see IRM 3.24.133.15.
		MICR ACCT	<ENTER>	g. MICR ACCT - enter up to 16 characters ONLY if the MICR reader is unable to read. h. Enter from the bottom of the check or money order. i. If the ACCT is illegible, see IRM 3.24.133.15 .
		MICR TRAN	<ENTER>	j. MICR TRAN - enter up to six characters ONLY if the MICR reader is unable to read. k. Enter from the bottom of the check or money order. l. If the TRAN is missing or illegible, leave blank and press <ENTER>.

Exhibit 3.24.133-3 (Cont. 8) (01-01-2024)
Programs 15500, 15505, 45500, and 45505, Section 1

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
				Note: After scanning the remittance, the system brings up the next serial number for the next document entry. See IRM 3.24.133.15 for more information on the MICR Reader.

Exhibit 3.24.133-4   (01-01-2023)
Programs 15503 and 45503, Section 1

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(1)	Section Number	SECT:		Section "01" will always generate. When necessary, change the Section Number to one of the following: a. Enter "EB" to end a block. b. Enter "RB" to reject a block. c. Enter "ES" to end a split. d. Enter "RR" to enter remittances for a split or multiple.
(2)	Serial Number	SER#		The Serial Number always generates. No entry is required.
(3)	E.I. or S.S. Number	TIN		Enter the nine numeric digits as shown under caption "Your Social Security Number", "ITIN", "SSN/ EIN Box", "SS Account No.", "Identifying No.", or on the pre-printed form. See IRM 3.24.133.6 for more instructions.
(4)	Check Digit	CD	<ENTER>	If the TIN is unaltered on a pre-printed form or label, enter the Check Digit shown to the left or right of the TIN. a. If not present, press <ENTER>. b. See IRM 3.24.133.7 for more instructions. c. For the error message INVALID CHECK DIGIT, see IRM 3.24.133.7 .
(5)	Name Control	NC	<ENTER>	If the Check Digit is not present, enter the Name Control. See IRM 3.24.133.8 for more instructions.
(6)	Primary Transaction Amount	AMT1	<ENTER>	Enter the numeric amount from the Remittance (check, money order, etc.). Enter DOLLARS AND CENTS. Omit dollar sign, commas, and decimal points. See IRM 3.24.133.10 for more instructions.

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Exhibit 3.24.133-4 (Cont. 1) (01-01-2023)
Programs 15503 and 45503, Section 1

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(7)	Tax Period	TAXPR	<ENTER>	Press <ENTER> to accept the default from the Block Header. If the Tax Period is different than the Block Header, enter the new Tax Period in YYMM format (the Century "CC" generates). a. Look for the edited or under-lined Tax Period located below the Entity portion of the source document. b. See IRM 3.24.133.12 for more instructions.
(8)	Transaction Date	TRDATE	<ENTER>	Enter the six-digit Transaction Date in MMDDYY format if different from the Transaction Date entered in the Block Header. The Transaction Date is shown as follows: a. "IRS" or "Internal Revenue Service" Received Date stamp, stamped on the face of the subsequent payment. b. Edited on the source document. c. See IRM 3.24.133.12 for more instructions.
(9)	Master File Tax Code	MFT	<ENTER>	Enter the two-digit code if different than the MFT Code entered in the Block Header. Look for the edited or underlined MFT Code in the upper right portion of the name and address area.

Exhibit 3.24.133-4 (Cont. 2) (01-01-2023)
Programs 15503 and 45503, Section 1

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(10)	MICR Fields			a. The light on the MICR Reader must be green before placing the remittance for scanning. b. To scan the remittance, the cursor must be in the first position of the MICR#AUX line of the active input screen. c. Close or minimize other active applications prior to scanning a remittance to avoid disclosure of Personal Identifying information. d. If the reader is unable to read the remittance MICR, key enter the MICR information.
		MICR#AUX	<ENTER>	a. MICR#AUX -enter up to 16 characters ONLY if the MICR reader is unable to read. b. Enter from the bottom of the check or money order. c. If AUX is illegible or missing, leave blank and press <ENTER>.
		MICR#RTN	<ENTER>	d. MICR#RTN - enter up to nine characters ONLY if the MICR reader is unable to read. e. Enter from the bottom of the check or money order. f. If the RTN is illegible, see IRM 3.24.133.15 .
		MICR ACCT	<ENTER>	g. MICR ACCT - enter up to 16 characters ONLY if the MICR reader is unable to read. h. Enter from the bottom of the check or money order. i. If the ACCT is illegible, see IRM 3.24.133.15 .
		MICR TRAN	<ENTER>	j. MICR TRAN - enter up to six characters ONLY if the MICR reader is unable to read. k. Enter from the bottom of the check or money order. l. If illegible or missing, leave blank and press <ENTER>.

Exhibit 3.24.133-4   Internal Revenue Manual   Cat. No. 34452I (11-27-2024)

Exhibit 3.24.133-4 (Cont. 3) (01-01-2023)
Programs 15503 and 45503, Section 1

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
				Note: After scanning the remittance, the system brings up the next serial number for the next document entry. See IRM 3.24.133.15 for more information on the MICR Reader.

Exhibit 3.24.133-5   (01-01-2023)
Program 44701, Section 1

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(1)	Section Number	SECT:		Section "01" always generates. When necessary, change the Section Number to one of the following: a. Enter "EB" to end a block. b. Enter "RB" to reject a block. c. Enter "ES" to end a split. d. Enter "RR" to enter remittances for a split or multiple.
(2)	Serial Number	SER#		The Serial Number always generates. No entry is required.
(3)	E.I. or S.S. Number	TIN		Enter the nine numeric digits. See IRM 3.24.133.6 for more instructions.
(4)	Check Digit	CD	<ENTER>	If the TIN is unaltered on a pre-printed form, enter the Check Digit shown to the left of the TIN. a. If not present, press <ENTER>. b. See IRM 3.24.133.7 for more instructions.
(5)	Name Control	NC	<ENTER>	If the Check Digit is not present, enter the Name Control. See IRM 3.24.133.8 for more instructions.
(6)	Primary Transaction Amount	AMT1	<ENTER>	Enter the numeric amount from the Remittance (check, money order, etc.). Enter DOLLARS AND CENTS. Omit dollar sign, commas, and decimal points. See IRM 3.24.133.10 for more instructions.
(7)	Tax Period	TAXPR	<ENTER>	Press <ENTER> to accept the default from the Block Header. If the Tax Period is different than the Block Header, enter the new Tax Period in YYMM format (the Century "CC" generates). a. Look for the edited or underlined Tax Period below the Entity portion of the source document. b. See IRM 3.24.133.12 for more instructions.

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Exhibit 3.24.133-5 (Cont. 1) (01-01-2023)
Program 44701, Section 1

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(8)	Transaction Date	TRDATE	<ENTER>	Enter the six-digit Transaction Date in MMDDYY format if different from the Transaction Date entered in the Block Header. The Transaction Date is shown as follows: a. "IRS" or "Internal Revenue Service" Received Date stamp, stamped on the face of the subsequent payment. b. Edited on the source document. c. See IRM 3.24.133.12 for more instructions.
(9)	Master File Tax Code	MFT	<ENTER>	Enter the two-digit code if different from the MFT Code entered in the Block Header. Look for the edited or underlined MFT in the upper right portion of the name and address area.
(10)	MICR Fields			a. The light on the MICR Reader must be green before placing the remittance for scanning. b. To scan the remittance, the cursor must be in the first position of the MICR#AUX line of the active input screen. c. Close or minimize other active applications prior to scanning a remittance to avoid disclosure of Personal Identifying information. d. If the reader is unable to read the remittance MICR, key enter the MICR information.
		MICR#AUX	<ENTER>	a. MICR#AUX - enter up to 16 characters ONLY if the MICR reader is unable to read. b. Enter from the bottom of the check or money order. c. If AUX is illegible or missing, leave blank and press <ENTER>.

Exhibit 3.24.133-5 (Cont. 2) (01-01-2023)
Program 44701, Section 1

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
		MICR#RTN	<ENTER>	d. MICR#RTN - enter up to nine characters ONLY if the MICR reader is unable to read. e. Enter from the bottom of the check or money order. f. If the RTN is illegible, see IRM 3.24.133.15 .
		MICR ACCT	<ENTER>	g. MICR ACCT - enter up to 16 characters ONLY if the MICR reader is unable to read. h. Enter from the bottom of the check or money order. i. If the ACCT is illegible, see IRM 3.24.133.15 .
		MICR TRAN	<ENTER>	j. MICR TRAN - enter up to six characters ONLY if the MICR reader is unable to read. k. Enter from the bottom of the check or money order. l. If illegible or missing, leave blank and press <ENTER>.
				Note: After scanning the remittance, the system brings up the next serial number for the next document entry. See IRM 3.24.133.15 for more information on the MICR Reader.

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Exhibit 3.24.133-6   (01-01-2023)
Program 00001 Non-Masterfile, Section 1

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(1)	Section Number	SECT:		Section "01" always generates. When necessary, change the Section Number to one of the following: a. Enter "EB" to end a block. b. Enter "RB" to reject a block. c. Enter "ES" to end a split. d. Enter "RR" to Enter remittances for a split or multiple.
(2)	Serial Number	SER#		The Serial Number always generates. No entry is required.
(3)	E.I. or S.S. Number	TIN		Enter the nine numeric digits if present on the source document. a. If the document is computer generated reflecting Check Digit, the account number (ITIN, SSN/EIN) appears to the right of the Check Digit. See IRM 3.24.133.6 for more instructions.
(4)	Check Digit	CD	<ENTER>	If the TIN is unaltered on a pre-printed form, enter the Check Digit as follows: a. Computer generated form - two spaces to the left or right of the TIN. b. If not present, press <ENTER>. c. See IRM 3.24.133.7 for more instructions. d. For the error message INVALID CHECK DIGIT, see IRM 3.24.133.7.
(5)	Name Control	NC	<ENTER>	If the Check Digit is not present, enter the Name Control. See IRM 3.24.133.8 for more instructions.

Exhibit 3.24.133-6 (Cont. 1) (01-01-2023)
Program 00001 Non-Masterfile, Section 1

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(6)	Primary Transaction Code	CODE1	<<ENTER>>	Enter the three-digit code, if different from the Primary Transaction Code entered in the Block Header. Look for the Primary Transaction Code stamped or edited before or after the Primary Transaction Amount. a. On computer generated forms, the primary transaction code follows the return period. Look for correction editing of a primary transaction code. b. If the Primary Transaction Code is not present with an amount, or if partially present, withdraw the source document and related remittance and route per local pullout procedures.
(7)	Primary Transaction Amount	AMT1	<ENTER>	Enter the numeric amount from the Remittance (check, money order, etc.). Enter DOLLARS AND CENTS. Omit dollar sign, commas, and decimal points. See IRM 3.24.133.10 for more instructions.
(8)	Tax Period	TAXPR	<ENTER>	Press <ENTER> to accept the default from the Block Header. If the Tax Period is different than the Block Header, enter the new Tax Period in YYMM format (the Century "CC" generates). See IRM 3.24.133.12 for more instructions.
(9)	Transaction Date	TRDATE	<ENTER>	Enter the six-digit Transaction Date in MMDDYY format if different from the Transaction Date entered in the Block Header. The Transaction Date is shown as follows: a. "IRS" or "Internal Revenue" Received Date Stamp, stamped on the face of the source document. b. Edited on the source document. c. See IRM 3.24.133.12 for more instructions.

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Exhibit 3.24.133-6 (Cont. 2) (01-01-2023)
Program 00001 Non-Masterfile, Section 1

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(10)	Master File Tax Code	MFT	<ENTER>	Enter the two-digit code if different from the MFT Code entered in the Block Header. Look for the edited or underlined MFT Code in the upper right portion of the name and address area.
(11)	Secondary Transaction Code	CODE2	<ENTER>	Enter the three-digit code. Look for the Secondary Transaction Code stamped or edited before or after the Secondary Transaction Amount. a. If the Secondary Transaction Code is not present, press <ENTER> only.
(12)	Secondary Transaction Amount	AMT2	<ENTER>	Enter the Secondary Transaction Amount shown with the Secondary Transaction Code. Enter DOLLARS AND CENTS. Omit the dollar sign, commas and decimal points. a. If the Secondary Transaction Code is "570", press <ENTER> only.
(13)	Tertiary Transaction Code	CODE3	<ENTER>	Enter the three-digit code. Look for the Tertiary Transaction Code stamped or written before or after the Tertiary Transaction Amount. Enter as shown: a. If the Tertiary Transaction Code is not present, press <ENTER>.
(14)	Tertiary Transaction Amount	AMT3	<ENTER>	Enter the Tertiary Transaction Amount associated with the Tertiary Transaction Code. Enter DOLLARS AND CENTS. Omit the dollar sign, commas and decimal point. a. If the Tertiary Transaction Code is shown without an amount and is other than "680" or "690", press <ENTER>. b. A zero amount (0) is valid, enter with Tertiary Transaction Code "680" and "690". In this case, look for the zero amount present on the source document.

Exhibit 3.24.133-6 (Cont. 3) (01-01-2023)
Program 00001 Non-Masterfile, Section 1

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(15)	Designated Payment Code	DPC	<ENTER>	Enter the code from the document Serial No 00, to generate into the following documents until changed. If a new Designated Payment Code is entered, it then generates in the following documents until changed again. Valid codes, 00 to 99.
(16)	Report/Plan Number	RPT#	<ENTER>	a. Form 5330, MFT 76 only, must enter program/plan number from the form. Valid values, 000-999. b. For all forms other than Form 5330, MFT 76, press <ENTER>. Field generates "000".
(17)	MICR Fields			a. The light on the MICR Reader must be green before placing the remittance for scanning. b. To scan the remittance, the cursor must be in the first position of the MICR#AUX line of the active input screen. c. Close or minimize other active applications prior to scanning a remittance to avoid disclosure of Personal Identifying information. d. If the reader is unable to read the remittance MICR, key enter the MICR information.
		MICR#AUX	<ENTER>	a. MICR#AUX - enter up to 16 characters ONLY if the MICR reader is unable to read. b. Enter from the bottom of the check or money order. c. If AUX is illegible or missing, leave blank and press <ENTER>.
		MICR#RTN	<ENTER>	d. MICR#RTN - enter up to nine characters ONLY if the MICR reader is unable to read. e. Enter from the bottom of the check or money order. f. If the RTN is illegible, see IRM 3.24.133.15.

Exhibit 3.24.133-6   Internal Revenue Manual   Cat. No. 34452I (11-27-2024)

Exhibit 3.24.133-6 (Cont. 4) (01-01-2023)
Program 00001 Non-Masterfile, Section 1

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
		MICR ACCT	\<ENTER\>	g. MICR ACCT - enter up to 16 characters ONLY if the MICR reader is unable to read. h. Enter from the bottom of the check or money order. i. If the ACCT is illegible, see IRM 3.24.133.15 .
		MICR TRAN	\<ENTER\>	j. MICR TRAN - enter up to six characters ONLY if the MICR reader is unable to read. k. Enter from the bottom of the check or money order. l. If illegible or missing, leave blank and press \<ENTER\>.
				Note: After scanning the remittance, the system brings up the next serial number for the next document entry. See IRM 3.24.133.15 for more information on the MICR Reader.

Exhibit 3.24.133-7   (01-01-2023)
Programs 00002 and 00003, Section 1

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(1)	Section Number	SECT:		Section "01" always generates. When necessary, change the Section Number to one of the following: a. Enter "EB" to end a block. b. Enter "RB" to reject a block.
(2)	Serial Number	SER#		The Serial Number always generates. No entry is required.
(3)	E.I. or S.S. Number	TIN		Enter the nine numeric digits. See IRM 3.24.133.6 for more instructions.
(4)	Check Digit	CD	<ENTER>	If the TIN is unaltered on a pre-printed form, enter the Check Digit as follows: a. Computer generated form - two spaces to the left or right of the TIN. b. If not present, press <ENTER>. c. See IRM 3.24.133.7 for more instructions. d. For the error message INVALID CHECK DIGIT, see IRM 3.24.133.7 .
(5)	Name Control	NC	<ENTER>	If the Check Digit is not present, enter the Name Control. See IRM 3.24.133.8 for more instructions.
(6)	Primary Transaction Amount	AMT1	<ENTER>	Enter the numeric amount from the Remittance (check, money order, etc.). Enter DOLLARS AND CENTS. Omit dollar sign, commas, and decimal points. See IRM 3.24.133.10 for more instructions.
(7)	Tax Period	TAXPR	<ENTER>	Press <ENTER> to accept the default from the Block Header. The tax period will always be "0000." See IRM 3.24.133.12 for more instructions.

Exhibit 3.24.133-7   Internal Revenue Manual   Cat. No. 34452I (11-27-2024)

Exhibit 3.24.133-7 (Cont. 1) (01-01-2023)
Programs 00002 and 00003, Section 1

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(8)	Transaction Date	TRDATE	<ENTER>	Enter the six-digit Transaction Date in MMDDYY format if different from the Transaction Date entered in the Block Header. The Transaction Date is shown as follows: a. "IRS" or "Internal Revenue" Received Date Stamp, stamped or edited on the face of the source document. b. See IRM 3.24.133.12 for more instructions.
(9)	State Location Code	LC	<ENTER>	Enter the two-alpha code representing the State Location. Refer to the standard state abbreviations in IRM 3.24.37.
(10)	Deposit Account Number	DEPACCT#	<ENTER>	Enter the Deposit Account Number in the first document of the batch to generate into the following documents, until changed. If the Deposit Account Number changes, the new number generates into the following documents, until changed again.
(11)	MICR Fields			a. The light on the MICR Reader must be green before placing the remittance for scanning. b. To scan the remittance the cursor must be in the first position of the MICR#AUX line of the active input screen. c. Close or minimize other active applications prior to scanning a remittance to avoid disclosure of Personal Identifying information. d. If the reader is unable to read the remittance MICR, key enter the MICR information.
		MICR#AUX	<ENTER>	a. MICR#AUX - enter up to 16 characters ONLY if the MICR reader is unable to read. b. Enter from the bottom of the check or money order. c. If AUX is illegible or missing, leave blank and press <ENTER>.

Exhibit 3.24.133-7 (Cont. 2) (01-01-2023)
Programs 00002 and 00003, Section 1

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
		MICR#RTN	<ENTER>	d. MICR#RTN - enter up to nine characters ONLY if the MICR reader is unable to read. e. Enter from the bottom of the check or money order. f. If the RTN is illegible, see IRM 3.24.133.15 .
		MICR ACCT	<ENTER>	g. MICR ACCT - enter up to 16 characters ONLY if the MICR reader is unable to read. h. Enter from the bottom of the check or money order. i. If the ACCT is illegible, see IRM 3.24.133.15 .
		MICR TRAN	<ENTER>	j. MICR TRAN - enter up to six characters ONLY if the MICR reader is unable to read. k. Enter from the bottom of the check or money order. l. If illegible or missing, leave blank and press <ENTER>.
				Note: After scanning the remittance, the system brings up the next serial number for the next document entry. See IRM 3.24.133.15 for more information on the MICR Reader.

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Exhibit 3.24.133-8   (01-01-2023)
Program 00004 Refund Repayments, Section 1

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(1)	Section Number	SECT:		Section "01" always generate. When necessary, change the Section Number to one of the following: a. Enter "EB" to end a block. b. Enter "RB" to reject a block.
(2)	Serial Number	SER#		The Serial Number always generates. No entry is required.
(3)	E.I. or S.S. Number	TIN		Enter the nine numeric digits if present on the source document. a. If the document is computer generated reflecting a Check Digit, the account number (ITIN, SSN/EIN) appears to the right or left of the Check Digit. See IRM 3.24.133.6 for more instructions.
(4)	Check Digit	CD	<ENTER>	If the TIN is unaltered on a pre-printed form, enter the Check Digit as follows: a. Computer generated form - two spaces to the left or right of the TIN in the un-captioned area. b. If not present, press enter. c. See IRM 3.24.133.7 for more instructions. d. For the error message INVALID CHECK DIGIT, see IRM 3.24.133.7 .
(5)	Name Control	NC	<ENTER>	If the Check Digit is not present, enter the Name Control. See IRM 3.24.133.8 for more instructions.
(6)	Primary Transaction Amount	AMT1	<ENTER>	Enter the numeric amount from the Remittance (check, money order, etc.). Enter DOLLARS AND CENTS. Omit dollar sign, commas, and decimal points. See IRM 3.24.133.10 for more instructions.

Exhibit 3.24.133-8 (Cont. 1) (01-01-2023)
Program 00004 Refund Repayments, Section 1

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(7)	Tax Period	TAXPR	<ENTER>	Press <ENTER> to accept the default from the Block Header. If the Tax Period is different than the block header, enter the new Tax Period in YYMM format (the Century date "CC" generates upon release. See IRM 3.24.133.12 for more instructions.
(8)	Transaction Date	TRDATE	<ENTER>	Enter the six-digit Transaction Date in MMDDYY format if different from the Transaction Date entered in the Block Header. The Transaction Date is shown as follows: a. "IRS" or "Internal Revenue" Received Date Stamp, stamped or edited on the face of the source document. b. See IRM 3.24.133.12 for more instructions.
(9)	Master File Tax Code	MFT	<ENTER>	Enter the two-digit code if different from the MFT Code entered in the Block Header. Look for the edited or underlined MFT Code in the upper right portion of the name and address area.
(10)	Deposit Account Number	DEPACCT#	<ENTER>	Enter the Deposit Account Number in the first document of the batch to generate into the following documents, until changed. If the Deposit Account Number changes, the new number generates into the following documents, until changed again.

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Exhibit 3.24.133-8 (Cont. 2) (01-01-2023)
Program 00004 Refund Repayments, Section 1

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(11)	MICR Fields			a. The light on the MICR Reader must be green before placing the remittance for scanning. b. To scan the remittance the cursor must be in the first position of the MICR#AUX line of the active input screen. c. Close or minimize other active applications prior to scanning a remittance to avoid disclosure of Personal Identifying information. d. If the reader is unable to read the remittance MICR, key enter the MICR information.
		MICR#AUX	<ENTER>	a. MICR#AUX - enter up to 16 characters ONLY if the MICR reader is unable to read. b. Enter from the bottom of the check or money order. c. If AUX is illegible or missing, leave blank and press <ENTER>.
		MICR#RTN	<ENTER>	d. MICR#RTN - enter up to nine characters ONLY if the MICR reader is unable to read. e. Enter from the bottom of the check or money order. f. If the RTN is illegible, see IRM 3.24.133.15 .
		MICR ACCT	<ENTER>	g. MICR ACCT - enter up to 16 characters ONLY if the MICR reader is unable to read. h. Enter from the bottom of the check or money order. i. If the ACCT is illegible, see IRM 3.24.133.15.
		MICR TRAN	<ENTER>	j. MICR TRAN - enter up to six characters ONLY if the MICR reader is unable to read. k. Enter from the bottom of the check or money order. l. If illegible or missing, leave blank and press <ENTER>.

Exhibit 3.24.133-8 (Cont. 3) (01-01-2023)
Program 00004 Refund Repayments, Section 1

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
				Note: After scanning the remittance, the system brings up the next serial number for the next document entry. See IRM 3.24.133.15 for more information on the MICR Reader.

Exhibit 3.24.133-8   Internal Revenue Manual   Cat. No. 34452I (11-27-2024)

Exhibit 3.24.133-9   (01-01-2016)
Program 00000 Splits/Multiples - Block Header, Section 1

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(1)	Block DLN	DLN		Enter the six-digit numeric RPSID number from the "Document Locator Number" box of Form 1332-BBTS.
(2)	Split/Multiples Indicator	S/M CODE		Enter an "S" if split remittances or enter an "M" if multiple remittances/ source documents.

Exhibit 3.24.133-10   (01-01-2023)
Multiple Payments - Step/Action Table for Input

Step	Action
1	Enter the M for a Multiples block. Result: The Enter Program Number box appears.
2	Enter the five-digit program number following the forward slash for the block Header provided. Result: The Block Header screen appears.
3	Enter the Block Header. Result: SECT: 01 for transaction 00 appears.
4	Enter the document. Use the green rocker payment amount from the source document for the AMT1 field. Do not enter amount from remittance. Result: SECT:RR appears for the remittance.
5	Enter the remittance amount from the first associated remittance.
6	Press <ENTER>. Result: The cursor moves to the MICR#AUX prompt.
7	Run the remittance through the MICR reader. Result: SECT:RR continues to appear so that you can enter the remittances for the transaction.
8	Enter and scan each of the remaining remittances for the transaction.
9	Press <F1>.
10	Is there another source document in this block? -If **yes**, type 01. Result: The Enter Program Number box appears. -If **no**, type EB to end the block. Result: Returned to the EOP applications screen. *Note:* Refer to Exhibit 3.24.133-12 if you receive an "RP ZERO BALANCE FAILED" error message.

Exhibit 3.24.133-10   Internal Revenue Manual   Cat. No. 34452I (11-27-2024)

Exhibit 3.24.133-10 (Cont. 1) (01-01-2023)
Multiple Payments - Step/Action Table for Input

Step	Action
11	Enter the program number. Is the program number different from the previous one? -If **yes** enter the header information using the correct data from the document. -Tax Period. -Transaction Code. -Transaction Date. -MFT. *Note:* Result: The ABC and DLN generate from the original block header. Result: SECT:01 for the next document appears. -If **no**, or once the new header information is completed repeat Steps 4 through 10.

To insert a document or remittance, a document or remittance must already exist for that transaction. Otherwise, delete all the subsequent documents and remittances before inserting a document or payment.

Exhibit 3.24.133-11   (01-01-2023)
Split Payments - Step/Action Table for Input

Step	Action
1	Enter S for a Splits block. Result: The Enter Program Number box appears.
2	Enter the five-digit program number following the forward slash for the Block Header provided. The Block Header data screen appears.
3	Enter the Block Header. Result: SECT:01 for transaction 00 appears.
4	Enter the first document for this transaction. Result: SECT:01 appears.
5	Is the program number of the next document different from the previous one? -If **yes**, 1. Press <F1>, 2. Type ES (End Split). Result: The Enter Program Number box appears. -If **no**, 1. Enter the next document. 2. Go to Step 9. Result: SECT:01 for the next document appears.
6	Enter the five-digit program number, determined from the type of source document. Result: The Block Header data screen appears with the ABC and DLN generated from the original Block Header.
7	Enter the Block Header information using the new document to determine the Tax Period, Transaction Code, Transaction Date and MFT. Result: SECT:01 for the next transaction appears.
8	Enter the document information. Result: SECT:01 for the next transaction appears.

Exhibit 3.24.133-11   Internal Revenue Manual   Cat. No. 34452I (11-27-2024)

Exhibit 3.24.133-11 (Cont. 1) (01-01-2023)
Split Payments - Step/Action Table for Input

Step	Action
9	Is input required for another document in the transaction? -If **yes**, go back to Step 5. -If **no**, 1. Press <F1>. 2. Type RR. Result: SECT:RR for the first remittance appears.
10	Enter the amount from the first remittance in the AMT1 field.
11	Press <ENTER>. Results: The cursor moves to the MICR#AUX prompt.
12	Process the remittance. Results: SECT:RR for the next remittance appears.
13	Is there another remittance in the transaction? -If **yes**, go back to Step 10. -If **no**, press <F1>. Result: The cursor appears in the SECT:RR field.
14	Is there another transaction in this block? -if **yes**, 1. Type 01. Go back to Step 6. Result: The Split is completed and the Enter Program Number box appears. -If **no**, type EB. *Note:* Refer to Exhibit 3.24.133-12 if you receive an "RP ZERO BALANCE FAILED" error message.

To insert a document or remittance, a document or remittance must already exist for that transaction. Otherwise, delete all the subsequent documents and remittances before inserting a document or payment.

Exhibit 3.24.133-12   (01-01-2021)
Ending a Splits or Multiples Block

When EB is entered for a Splits or Multiples block, the system compares the document and check totals for each transaction and not allow you to end the block until the documents balance. If these totals do not match, an "RP ZERO BALANCE FAILED" message appears. If this occurs use the following table for correction procedures.

Step	Action
1	Press <F9> to clear the error message. Result: The SECT:01 screen for the first out of balance transaction appears.
2	Look at each transaction and remittance screen to determine which AMT1 field is in error. **Note:** Use the function keys to move between the screens.
3	Edit the document or remittance that is in error.
4	Press <F4> to return to the Append Mode.
5	Press <F1>.
6	Type EB to end the block.

Exhibit 3.24.133-12   Internal Revenue Manual   Cat. No. 34452I (11-27-2024)

Exhibit 3.24.133-13   (01-01-2025)
Form Processing Table

Form Number	MFT	Tran Code	Tax Period Ending	Prog Code	Type
11C	63	610	01–12	15510	BMF
11C	96	610	0000	00001	NMF
98C	55/13/01	640	01–12	15500 15505 45500 45505	BMF IMF
99C	01	640	01–12	15500 15505 45500 45505	BMF IMF
656PPV	Various	670/570	01–12	45500 45505 15500 15505	IMF BMF
668A(C)	Various	670/570, 640, 690, 694	01–12	45500 45505 15500 15505	IMF BMF
668W(C)	Various	670/570,640,690, 694	01–12	45500 45505 15500-15505	IMF BMF
706	52	610	0000	15510	BMF
706(Sch S)	52	670/570	0000	15500 15505	BMF
706(Sch R)	53	670/570	0000	00001	NMF
706A	53	610	0000	00001	NMF
706B	52	610	0000	15510	BMF
706GS(D)	78	610	12	15510	BMF
706GS(T)	77	610	12	15510	BMF
706NA	52	610	0000	15510	BMF
706NA	53	610	0000	00001	NMF
706QDT	53	610	12	00001	NMF
709	51	610	12	15510	BMF
709	54	610	12	00001	NMF

Exhibit 3.24.133-13 (Cont. 1) (01-01-2025)
Form Processing Table

Form Number	MFT	Tran Code	Tax Period Ending	Prog Code	Type
709A	51	610	12	00001	BMF
720	03	610	03/06/09/12	15510	BMF
720	45	610	03/06/09/12	00001	NMF
720	03	670	03/06/09/12	15503	BMF
720M	45 or 03	670	03/06/09/12	00001	NMF
730	64	610	01–12	15510	BMF
730	64	670	01–12	15503 15505	BMF
730	97	610	01–12	00001	NMF
809	Various	670	01–12	45503 15503	IMF BMF
809	Various	670/570, 640 690, 694	01-12	45500 45505 15500 15505	IMF BMF
809	Various	670/570, 640, 690, 694	01–12	00001	NMF
843	Various	670/570	01-12	45503 45505 15503 15505	IMF BMF
870P	30	640	01–12	45500 45505	IMF
870P(AD)	30	640	01–12	45500 45505	IMF
926	81	610	12	00001	NMF
940	10	610	12	15510	BMF
940	10	670	12	15500 15503 15505	BMF
940	80	610	12	00001	NMF
940EZ	10	610	12	15510	BMF
940PR	10	610	12	15510	BMF
940V	10	610	12	15510	BMF
940VEZ	10	610	12	15510	BMF

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Exhibit 3.24.133-13 (Cont. 2) (01-01-2025)
Form Processing Table

Form Number	MFT	Tran Code	Tax Period Ending	Prog Code	Type
941	01	610	03/06/09/12	15510	BMF
941	01	670	03/06/09/12	15500 15503 15505	BMF
941C	01, 04 or 11	610, 670/570 **Note:** See IRM 3.8.45.8.2 for more information	03/06/09/12	15510	BMF
941M	01	670 Only	03/06/09/12	15510	BMF
941PR	01	610	03/06/09/12	15510	BMF
941SS	01	610	03/06/09/12	15510	BMF
941V	01	610	03/06/09/12	15510	BMF
941X/941PRX	01	670/570	03/06/09/12	15500 15505	BMF
943	11	610	12	15510	BMF
943	11	670	12	15500 15503	BMF
943A	11	670/570	12	15500	BMF
943PR	11	610	12	15510	BMF
943V	11	610	12	15510	BMF
944	14	610	12	15510	BMF
944 and Series	14	670	12	15500 15503 15505	BMF
945	16	610	12	15510	BMF
945	16	670	12	15503 15505	BMF
945V	16	610	12	15510	BMF
990	67	610	01–12	15510	BMF
990	67	670/570	01–12	15500 15505 00001	BMF NMF

Exhibit 3.24.133-13 (Cont. 3) (01-01-2025)
Form Processing Table

Form Number	MFT	Tran Code	Tax Period Ending	Prog Code	Type
990C	33	610	01–12	15510 00001	BMF NMF
990EZ	67	610	01–12	15510	BMF
990EZ	67	670/570	01–12	15500 15505 00001	BMF NMF
990EZ	67	670/570	01–12	15510	BMF
990PF	44	610	01-12	15510	BMF
990PF	44	670/570	01–12	15503 15505 00001	BMF NMF
990T	34	610	01–12	15510	BMF
990T	34	670/570	01–12	15500 15505 00001	BMF NMF
990-T IRC Section 965, Sec 965, 965(h), 2017 965 Tax, or similar statement	83	670/360, 680, 690, 694	12 First valid tax period is 201712	15500 15505	BMF
990-T - Partner Pymt Share BBA IU - Ltr 6547	34	670	01-12	15500 15505	BMF
990W	44	670	01–12	15500 15505	BMF
1040 Returns	30	610	01–12	45510	IMF
1040 IRC Section 965, Sec 965, 965(h), 2017 965 Tax, or similar statement	82	670/360, 680, 690, 694	12 First valid tax period is 201712	45500 45505	IMF
1040 - Partner Pymt Share BBA IU - Ltr 6547	30	670	1-12	45500 45505	IMF
1040 Unsigned Returns	30	670	01–12	45503	IMF
1040 Notices	30	670	01–12	45503	IMF
1040 Returns	20	610	01-12	00001	NMF

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Exhibit 3.24.133-13 (Cont. 4) (01-01-2025)
Form Processing Table

Form Number	MFT	Tran Code	Tax Period Ending	Prog Code	Type
1040 Notices	20	670	01–12	00001	NMF
1040 Notices	20	670/570, 640, 690, 694	01–12	00001	NMF
1040 Innocent Spouse	31	610	01–12	45510	IMF
1040 Innocent Spouse Notices	31	670	01–12	45503	IMF
1040 Innocent Spouse Notices	31	670/570, 640, 690, 694	01–12	45500 45505	IMF
1040ES	30	430	12	44201	IMF
1040 Voucher *See Note	30	610	01–12	45510	IMF
1040VTEL	30	670 Only	01–12	45503	IMF
1040X	30	670/570	01–12	45500 45505	IMF
1040XV	30	670/570	01–12	45500 45505	IMF
1041	05	610	01–12	15510	BMF
1041	05	670	01–12	15500 45505	BMF
1041 IRC Section 965, Sec 965, 965(h), 2017 965 Tax, or similar statement	83	670/360, 680, 690, 694	12 First valid tax period is 201712	15500 15505	BMF
1041 - Partner Pymt Share BBA IU - Ltr 6547	05	670	01-12	15500 15505	BMF
1041	21	610	01–12	00001	NMF
1041A	36	610	01–12	15510 00001	BMF NMF
1041ES	05	660	01–12	11921	BMF
1041T	05	610	01–13	15510	BMF
1041V *See Note	05	610	01–12	15510	BMF

Exhibit 3.24.133-13 (Cont. 5) (01-01-2025)
Form Processing Table

Form Number	MFT	Tran Code	Tax Period Ending	Prog Code	Type
1042	12	610	12	15510 00001	BMF NMF
1042	12	670	12	15500 15503 15505 00001	BMF NMF
1042S/T	12	670	12	00001	NMF
1065	06	610/670	01-12	15510	BMF
1065 IRC Section 965, Sec 965, 965(h), 2017 965 Tax, or similar statement	83	670/360, 680, 690, 694	12 First valid tax period is 201712	15500 15505	BMF
1065 - Partner Pymt Share BBA IU - Ltr 6547	06	670	1-12	15500 15505	BMF
1066	07	670	12	15503 00001	BMF NMF
1096	13	640	12	15503	BMF
1096	55	640	12	45503	IMF
1098					Route to Payment Perfection
1099					Route to Payment Perfection
1120 Returns	02	610	01–12	15510	BMF
1120 IRC Section 965, Sec 965, 965(h), 2017 965 Tax, or similar statement	83	670/360, 680, 690,694	12 First valid tax period is 201712	15500 15505	BMF
1120-L IRC Section 965, Sec 965, 965(h), 2017 965 Tax, or similar statement	83	670/360, 680, 690,694	12 First valid tax period is 201712	15500 15505	BMF

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Exhibit 3.24.133-13 (Cont. 6) (01-01-2025)
Form Processing Table

Form Number	MFT	Tran Code	Tax Period Ending	Prog Code	Type
1120-PC IRC Section 965, Sec 965, 965(h), 2017 965 Tax, or similar statement	83	670/360, 680, 690,694	12 First valid tax period is 201712	15500 15505	BMF
1120-REIT IRC Section 965, Sec 965, 965(h), 2017 965 Tax, or similar statement	83	670/360, 680, 690,694	12 First valid tax period is 201712	15500 15505	BMF
1120-RIC IRC Section 965, Sec 965, 965(h), 2017 965 Tax, or similar statement	83	670/360, 680, 690,694	12	15500 15505	BMF
1120-S IRC Section 965, Sec 965, 965(h), 2017 965 Tax, or similar statement	83	670/360, 680, 690,694	12	15500 15505	BMF
1120 - Partner Pymt Share BBA IU- Ltr 6547	02	670	1-12	15500 15505	BMF
1120 Notices	02	670 Only	01–12	15503 15505	BMF
1120 Notices	02	670/570, 640, 690, 694	01-12	15500 15505	BMF
1120 Returns	32	610	01–12	00001	NMF
1120 Notices	32	670	01–12	00001	NMF
1120 Notices	32	670/570, 640, 690, 694	01–12	00001	NMF
1120-IC-DISC	23	610	01–12	00001	NMF
1120X	02	670/570	01–12	15500 15505	BMF
1120W	02	670	01–12	15500 15505	BMF
1128					Route to Paymt Per-fection

Exhibit 3.24.133-13 (Cont. 7) (01-01-2025)
Form Processing Table

Form Number	MFT	Tran Code	Tax Period Ending	Prog Code	Type
1902B	30	640	01–12	45503 45505	IMF
2030	02, 05	640	01-12	15500 15505	BMF
2158 with Form 5330			01–12	00001	EPMF Cr Trans Vou-chers
2210	30	670	01–12	45503 45505	IMF
2210	05	670	01–12	15503 15505	BMF
2220	02	670	01–12	15503 15505	BMF
2290	60	610	01–12	15510	BMF
2290	60	670	01–12	15503 15505	BMF
2290	93	610	01–12	00001	NMF
2290V	60	610	01–12	15510	BMF
2350	30	670	01–12	45503 45505	IMF
2350	51	670	12	15503 15505	BMF
2438	38	610	12	00001	NMF
2555	30	610	01–12	45510	IMF
2688	30	670	01–12	45503 45505	IMF
2688	51	670	12	15503 15505	BMF
2758	08	670	01–12	15503 15505	BMF
2758	34	670	01–12	15503 15505	BMF
2758	12	670	01–12	15503 15505	BMF
2758	08, 33, 36, 37, 40, 50, 67, 77, 78	670	01–12	15503 15505	BMF

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Exhibit 3.24.133-13 (Cont. 8) (01-01-2025)
Form Processing Table

Form Number	MFT	Tran Code	Tax Period Ending	Prog Code	Type
2758	36, 56, 57	670	01–12	00001	NMF
2758	89, 14	670	01–12	00001	NMF
3244	Various	670/570, 640, 690, 694	01-12	45500 45505 15500 15505	IMF BMF
3244	Various	640	01–12	45503 45505 15503 15505	IMF BMF
3244A	Various	640	01–12	45500 45505 15500 15505	IMF BMF
3244A	Various	640	01–12	00001	NMF
3244A	17, 20, 21	640	01–12	00001	NMF
3244A	30, 05, 15, 55	640	01–12	45503 45505 15503 15505	IMF BMF
3244A	35, 65	640, 670	01-12 first valid tax period is 201412	45500 45505	IMF
3244A	43	640, 670	12 first valid tax period is 201512	15500 15505	BMF
3465					Route to Adj. Br.
3552	Various	670/570	01-12	45500 45505 15500 15505	IMF, IRAF, BMF
4089	02, 05	640	01-12	15500 15505	BMF
4219	01	610	03/06/09/12	15510	BMF
4219	01	670	03/06/09/12	15503 15505	BMF

Exhibit 3.24.133-13 (Cont. 9) (01-01-2025)
Form Processing Table

Form Number	MFT	Tran Code	Tax Period Ending	Prog Code	Type
4666	01, 10	640	03/06/09/12	15503 15505	BMF
4667	10	640	12	15503 15505	BMF
4668	01, 04, 11	640	03/06/09/12	15503 15505	BMF
4720	50	610	01-12	15510	BMF
4720	50	670	01-12	15503 15505	BMF
4768	52	670	0000	15503 15505	BMF
4768	53	670	0000	00001	NMF
4868 (Timely)	30	670	01–12	44701	IMF
4868 (Delinquent)	30	670	01–12	45503 15505	IMF
4868 (Timely)	51	670/460	01–12	15500 15505	BMF
4868 (Delinquent)	51	670	01–12	15503 15505	BMF
4868V	30	670	01–12	44701	IMF
5000.24					Route to TTB
5227	37	610	01–12	00001 15500	NMF BMF
5227	37	670/570	01–12	00001 15503	NMF BMF
5329	29	670	01–12	45503 45505	IMF
5330 1984 and prior	76	610	01–12	00001 If nothing indicated input date that is in ″F″.	NMF

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Exhibit 3.24.133-13 (Cont. 10) (01-01-2025)
Form Processing Table

Form Number	MFT	Tran Code	Tax Period Ending	Prog Code	Type
5330 1984 and prior	76	670	01-12	00001	NMF
5330 1985 and subsequent-received with EIN (If SSN-process manually)	76	610	01–12	15500 15505 If nothing indicated input date that is in ″F″	EO/ BMF
5330 1985 and subsequent-received with EIN (If SSN-process manually)	76	610	01-12	15500 15503 15505	BMF
5498	74	670	01–12	45500 45505	EP/IMF
5500 Series	74	670	01–12	45500 45505	EP/IMF
5500EZ	74	670	01–12	45500 45505	EP/IMF
5558					Route to Paymt Perfection
5564	Various	640	01–12	45503 45505 15503 15505	IMF BMF
5630.5					Route to TTB
6069	57	670	12	00001	NMF
5248	03	670	12	15503 15505	BMF
6069	57	610	12	00001	NMF
7004	Various	670	01–12	15500 15505	BMF
IRC7803(c)	20	670/570	01–12	00001	NMF

Exhibit 3.24.133-13 (Cont. 11) (01-01-2025)
Form Processing Table

Form Number	MFT	Tran Code	Tax Period Ending	Prog Code	Type
8038/ 8038CP 8038T	46	610 or 670	01–12		BMF NMF
8082	30	670/570	01–12	45500 45505	IMF
8109/ 8109B	01, 02, 03, 09, 10, 11, 12, 14, 16, 17, 33, 34, 44	670	01–12	15503 15505	BMF
8288 2004 and Prior	17	610	01–12	00001	BMF
8288 2004 and Prior	17	670	01-12	00001	BMF
8288 2005 and Subsequent- received with EIN (W/SSN-process manually)	17	610	01–12	15510	BMF
8288 2005 and Subsequent- received with EIN (W/SSN-process manually)	17	670	01-12	15500 15503 15505	BMF
8379	30	670/570	01–12	45500 45505	IMF
8404	23	610	01–12	00001	NMF
8453	30	670	01–12	45503 45505	IMF
8453C	02	670	01-12	15503 15505	BMF
8453F **Note:** See IRM 3.8.45.30.11 for more processing procedures.	05	670	01–12	15500 15505	BMF
8489	13	670	01–12	15503 15505	BMF

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Exhibit 3.24.133-13 (Cont. 12) (01-01-2025)
Form Processing Table

Form Number	MFT	Tran Code	Tax Period Ending	Prog Code	Type
8489	55	670	01–12	45503 45505	IMF
8519	Various	670/570, 640, 690, 694	01–12	45500 45505 15500 15505	IMF BMF
8612	89	610	01–12	00001	NMF
8615	30	670/570	01–12	45500 45505	IMF
8697	69	610 *Note:* See IRM 3.8.45.34 for more instructions on Form 8697.	01–12	00001	NMF
8716					Route to Paymt Per-fection
8725	27	670	01–12	00001	NMF
8736	05, 06	670	01–12	15500 15505	BMF
8736	07	670	01–12	15500 15505	BMF
8752	15	610	12	15500 15505	BMF
8752	15	670	12	15500 15505	BMF
8800	05, 06	670	01–12	15503 15505	BMF
8800	07	670	01–12	15503 15505	BMF
8804 2003 and Prior	08	610	01–12	00001	NMF
8804 TY 2004 and Sub-sequent	08	610 or 670	01–12	15503 15505	BMF

Exhibit 3.24.133-13 (Cont. 13) (01-01-2025)
Form Processing Table

Form Number	MFT	Tran Code	Tax Period Ending	Prog Code	Type
8805 2003 and Prior	08	610	01–12	15503 15505	BMF
8805 TY 2004 and Sub- sequent	08	670	01–12	00001	NMF
8813 2003 and Prior	08	670	01–12	00001	NMF
8813 TY 2004 and Sub- sequent	08	670	01–12	15503 15505	BMF
8820	13	640	01–12	15503 15505	BMF
8831	Various	670	01–12	15500 15505	BMF
8831	89	610	01–12	00001	NMF
8868	Various ***Note:*** Refer to IRM 3.8.45.8.25 for more information	670	01–12	15500 15505	BMF
8872	49	610	01–12	15510	BMF
8879	30	670	01–12	45503 45505	IMF
8879C	02	670	01–12	15503 15505	BMF
8879-EO	Various	670	01-12	15500 15505	BMF
8879S	02	670	01–12	15503 15505	BMF
8879F	05	670	01–12	15503 15505	BMF
8892	51	670	01–12	15500 15505	BMF
9465	Various	670 or 640	01–12	45503 15503	IMF BMF

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Exhibit 3.24.133-13 (Cont. 14) (01-01-2025)
Form Processing Table

Form Number	MFT	Tran Code	Tax Period Ending	Prog Code	Type
14764	43	640	12	15500 15505	BMF
14765	43	640	12	15500 15505	BMF
CT-1	09	610	12	15510	BMF
CT-2	72	610	12	00001	NMF
CP14H ACA SRP	35, 65	670	01–12 First Valid Taxperiod 201412	45500 45505	IMF
CP21H ACA SRP	35, 65	670	01-12 First Valid Taxperiod 201412	45500 45505	IMF
CP22H ACA SRP	35, 65	670	01-12 First Valid Taxperiod 201412	45500 45505	IMF
CP45	30	430	12	44201	IMF
CP45	30	670	01–12	45503 45505	IMF
CP56	82	670	01-12	45500 45505	IMF
CP56V	30	670	01-12	45500 45505	IMF
CP59	Various	610/670 570	01–12	45500 45505 15500 15505	IMF BMF
CP215	13	640	01–12	15503 15505	BMF
CP215	55	640	01–12	45500 45505	IMF
CP251	01	640	01–12	15500 15505	BMF
CP251	13	640	01–12	45500 45505	IMF
CP251	17	640	01–12	00001	NMF

Exhibit 3.24.133-13 (Cont. 15) (01-01-2025)
Form Processing Table

Form Number	MFT	Tran Code	Tax Period Ending	Prog Code	Type
CP252	01	670	01–12	15500 15505	BMF
CP252 2005 and subsequent	17	670/570	01–12	15500 15505	BMF
CP252 TY 2004 and prior	17	670/570	01–12	00001	NMF
CP253	13	640	01–12	15503 15505	BMF
CP256	83	670	01-12	15500 15505	BMF
CP256V	01, 02	670	01-12	15500 15505	BMF
CP515–518	Various	670–570	01–12	45500 45505 15500 15505	IMF BMF
CP501H ACA SRP	35, 65	670	01–12	45500 45505	IMF
CP503H ACA SRP	35, 65	670	01–12	45500 45505	IMF
CP523H ACA SRP	35, 65	670	01–12	45500 45505	IMF
CP543	16	670/570	01–12	15500 15505	BMF
CP756V	30	670	01-12	45500 45505	IMF
CP956V	01. 02	670	01-12	15500 15505	BMF
CP972CG	13	640	01–12	15500 15505	BMF
CP972CG	55	640	01–12	45500 45505	IMF
CP2000	30	640	01–12	45500 45505	IMF

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Exhibit 3.24.133-13 (Cont. 16) (01-01-2025)
Form Processing Table

Form Number	MFT	Tran Code	Tax Period Ending	Prog Code	Type
CP2100	13	640	01–12	15500 15505	BMF
CP2100	55	640	01–12	45500 45505	IMF
CP2102	13	640	01–12	15500 15505	BMF
CP2102	55	640	01–12	45500 45505	IMF
CP2501	30	640	01–12	45500 45505	IMF
Letter 226J	43	640	12	15500 15505	BMF
Letter 227J	43	640	12	15500 15505	BMF
Letter 227K	43	640	12	15500 15505	BMF
Letter 227L	43	640	12	15500 15505	BMF
Letter 227M	43	640	12	15500 15505	BMF
Letter 227N	43	640	12	15500 15505	BMF
Letter 5040J	43	640	12	15500 15505	BMF
EUR CP2000	30	640	01–12	45500 45505	IMF
Sch. H	30, 05	670/570	12	45500 45505 15500 15505	IMF BMF

Note: Exhibit 3.24.133-13: Tax periods ending showing 01–12 in processing table end with 12, unless taxpayer indicates different.

Note: Exhibit 3.24.133-13: Form 1040V and 1041V only. During April peak, if a tax period is not indicated on Form 1040V or 1041V, apply payment to the current year due. For example, IRS received a payment on April 19, 2024 with Form 1041V. A tax period is not indicated on the voucher or the check, apply the payment to tax period ending December 31, 2023. Do not send the payment to PPU for research unless other research is necessary.

Exhibit 3.24.133-14   (01-01-2025)
Date Stamp Requirements

Form	Due Date	Date Becomes Regular	Date Stamp	Date Becomes Special/Prior
11C	August 30	N/A	Always	N/A
706	15 Months after D.O.D.	N/A	Always	N/A
709	April 15	N/A	Always	N/A
720-1st qtr., 2nd qtr., 3rd qtr., 4th qtr.	April 30, July 31, October 31, January 31	April 1, July 1, October 1, January 1	Always	July 1, October 1, January 1, April 1
730 (Monthly)	Last day of the following months	N/A	Always	N/A
940 (Family)	January 31	N/A	Always	N/A
941-1st qtr., 2nd qtr., 3rd qtr., 4th qtr.	April 30, July 31, October 31, January 31	April 1, July 1, October 1, January 1	Always	July 1, October 1, January 1, April 1
943	January 31	N/A	Always	N/A
944	January 31	N/A	Always	N/A
945	January 31	N/A	Always	N/A
990	The 15th day of the 5th month after the tax period ending date.	N/A	Always	N/A
990BL	The 15th day of the 5th month after the tax period ending date.	N/A	Always	N/A
990EZ	The 15th day of the 5th month after the tax period ending date.	N/A	Always	N/A
990PF	The 15th day of the 5th month after the tax period ending date.	N/A	Always	N/A
990T (Trust) (401(a), 408(a), 408(e), 220(d), 220(e), 530(a), 529(a), or other Trust	The 15th day of the 4th month after the tax period ending date.	N/A	Always	N/A

Exhibit 3.24.133-14   Internal Revenue Manual   Cat. No. 34452I (11-27-2024)

Exhibit 3.24.133-14 (Cont. 1) (01-01-2025)
Date Stamp Requirements

Form	Due Date	Date Becomes Regular	Date Stamp	Date Becomes Special/Prior
990T (Trust and Corp)	The 15th day of the 5th month after the tax period ending date.	N/A	Always	N/A
1040 Prior	N/A	N/A	Always	N/A
1040 Family	April 15	N/A	Always	January 1
1040ES-1st qtr., 2nd qtr., 3rd qtr., 4th qtr.	April 15, June 15, September 15, January 15	N/A all qtrs.	N/A	N/A
1041	April 15	N/A	Always	N/A
1041ES-1st qtr., 2nd qtr., 3rd qtr., 4th qtr.	April 15, June 15, September 15, January 15	N/A all qtrs.	N/A	N/A
1041T	April 15	N/A	Always	N/A
1120 (Family)	April 15	N/A	Always	N/A
2290	Monthly/Aug 30	N/A	Always	N/A
5330	Varies depending on type of excise tax	N/A	Always	N/A
8752	May 15	N/A	Always	N/A
Extensions				
2350	April 15	N/A	Always	N/A
2688	August 15	N/A	Always	N/A
2758	April 15	N/A	Always	N/A
4768	15 Months After D.O.D.	N/A	Always	N/A
4868	April 15	N/A	Always	N/A
5558	a. Form 5500 - July 31. b. Form 5330 - varies, and is dependent on the type of excise tax. ,	N/A	Always	N/A

Exhibit 3.24.133-14 (Cont. 2) (01-01-2025)
Date Stamp Requirements

Form	Due Date	Date Becomes Regular	Date Stamp	Date Becomes Special/Prior
7004	March 15 (1065 family) April 15 (1041 and 1120)	N/A	Always	N/A
8736	April 15	N/A	Always	N/A
8800	April 15	N/A	Always	N/A
8868	The 15th day of the 5th month after the tax period ending date.	N/A	Always	N/A
8892	April 15	N/A	Always	N/A

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Exhibit 3.24.133-15   (01-01-2021)
RPS Pull-Out Tag

OE Operator - RPS - Problem Condition Tag

Batch RPSID#		IRS Rec'd Date of Doc
	$ Amount	
	DPC	
	EIN/SSN	
	MFT	
	Multiple Checks	
	Multiple Documents	
	Name Control	
	Orphan Check	
	Orphan Document	
	Tax Period	
	Transaction Code	

Other (Describe Problem)

Employee Initials

Form **12283** (Rev. 7-2004)   Department of the Treasury
Catalog Number 28013X   **Internal Revenue Service**

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