MANUAL TRANSMITTAL

3.24.226

Department of the Treasury
Internal Revenue Service

FEBRUARY 9, 2024

EFFECTIVE DATE

(02-09-2024)

PURPOSE

(1)   This transmits revised IRM 3.24.226, ISRP System - Declaration for Electronic Filing.

MATERIAL CHANGES

(1)   Several editorial changes were made throughout this IRM to correct spelling, grammatical, or punctuation errors and ensure Plain Writing standards are followed.

EFFECT ON OTHER DOCUMENTS

IRM 3.24.226 dated December 8 2021 (effective January 1, 2022) is superseded.

AUDIENCE

Wage and Investment, Submission Processing, Data Conversion Operation

James L. Fish
Director, Submission Processing
Wage and Investment Division

3.24.226
Declaration for Electronic Filing

Table of Contents

| 3.24.226.1
(01-01-2018)
Program Scope and Objectives | (1) | **Purpose:** The Integrated Submission and Remittance Processing (ISRP) System is used to process forms and remittances. Data is entered, processed and fed to other IRS systems. This IRM provides instructions for the Original Entry, Key Verification, and Block Edit of tax returns and related data through ISRP. |

a.   This section provides instructions for entering and verifying data from various control documents and declarations or transmittals for electronic filing, including Form 8453, *U.S. Individual Income Tax Transmittal for an IRS e-file Return*, Form 8453-FE, *U.S. Estate or Trust Tax Declaration for an IRS e-file Return*, and Form 8453-FE, *Multiples*, using the ISRP system.

(2)   **Audience:** The primary users of this IRM are Submission Processing employees; mainly ISRP clerks and managers.

(3)   **Policy Owner:** The Director of Submission Processing.

(4)   **Program Owner:** Return Processing Branch, Mail Management/Data Conversion Section (an organization within Submission Processing).

(5)   **Primary Stakeholder:** Management officials who rely on accurate data gathered by the ISRP Program.

| 3.24.226.1.1
(01-01-2018)
Background | (1) | ISRP System transcribes and formats data from paper returns/documents/vouchers for input into the Generalized Mainline Framework (GMF) and other systems by clerks.. It also captures check images for archiving. Transaction Management System (TMS) is a Commercial-Off-the-Shelf (COTS) product that is an integral part of ISRP. |

| 3.24.226.1.2
(01-01-2018)
Authority | (1) | The following provides authority for the instructions in this IRM to be performed in support of completing compliance functions to make credits or refunds of any internal revenue tax, processing of non-revenue forms, and administrative support forms. |

a.   Title 26 of the United States Code (USC) or more commonly known as the Internal Revenue Code (IRC).

b.   All policy statements for Submission Processing are contained in IRM 1.2.1, Servicewide Policies and Authorities, Servicewide Policy Statements:

•   Code sections which provide the IRS with the authority to issue levies.
•   Congressional Acts which outline additional authorities and responsibilities like the Travel and Transportation Reform Act of 1998 or the Tax Reform Act of 1986.
•   Policy statements that provide authority for the work being done.

| 3.24.226.1.3
(01-01-2018)
Responsibilities | (1) | The Operation manager secures, assigns and provides training for the staff needed to perform the required task. |

(2)   The Planning and Analysis staff provides feedback and support to local management to achieve and effectively monitor scheduled goals.

(3)   The team manager assigns, monitors and controls the work flow to accomplish timely completion of the required tasks.

(4) The employee applies the instruction to their assigned task on the ISRP system to accurately convert paper data to electronic data record for proper posting for use by the IRS.

3.24.226.1.4
(01-01-2018)
Program Management and Review

(1) **Program Reports:** Use the following reports to show receipts, production and inventory for the paper return to electronic data conversion process. Utilize these reports to report and monitor daily and weekly status of the program to completeness.

- PCC 6040, SC WP&C Performance and Cost Report
- PCC 6240, SC WP&C Program Analysis Report

(2) **Program Effectiveness:** Goals are measured using standard managerial reports by documents processed per hour and completion of each function compared to the established schedule for completion each week. Each functionality is expected to retain or exceed schedule prior to the program completion date stated in IRM 3.30.123, Work Planning and Control Processing Timeliness: Cycles, Criteria, and Critical Dates. Quality reviews are conducted and monitored by local management and corrective action taken to ensure quality products are released to the next function.

(3) **Annual Review:** Review the processes included in this manual annually to ensure accuracy and promote consistent tax administration. This may be included under responsibilities for a manager.

3.24.226.1.5
(01-01-2018)
Program Controls

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

3.24.226.1.6
(01-01-2018)
Acronyms/Terms, Definitions

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

Acronyms/Term	Definition
DLN (Document Locator Number)	The 13-digit number assigned to every document, input through the Automatic Data Processing (ADP) System, finds a taxpayer account. The DLN is used to find and locate the document. A 14th digit, the year of processing, is computer assigned.
EIN (Employee Identification Number)	Nine-digit number used to identify business taxpayers on the Business Master File. The format of an EIN is XX-XXXXXXX.
ETIN (Electronic Transmitter Identification Number)	Is a unique identification number assigned using the IRS **e-file** Application.

3.24.226.1.7 (01-01-2022) **Related Resources**	(1)	IRM 3.24.37, ISRP System - General Instructions.
	(2)	IRM 3.30.123, Work Planning and Control Processing Timeliness: Cycles, Criteria, and Critical Dates.
	(3)	The IRS adopted the Taxpayer Bill of Rights in June 2014. Employees are responsible for being familiar with and acting in accordance with taxpayers' rights. See IRC 7803(a)(3), and the following site for additional information about the *Taxpayer Bill of Rights*: *https://www.irs.gov/taxpayer-bill-of-rights*.

3.24.226.2 (01-01-2016) **Introduction**	(1)	IRM deviations must be submitted in writing following instructions from IRM 1.11.2.2, Internal Management Documents System - Internal Revenue Manual (IRM) Process, IRM Standards and elevated through proper channels for executive approval.

3.24.226.2.1 (01-01-2015) **Control Documents**	(1)	Control Data is transcribed from Form 1332, *Block and Selection Record*.

3.24.226.2.2 (01-01-2015) **Source Document**	(1)	Form 8453, *U.S. Individual Income Tax Transmittal for an IRS e-file Return*.
	(2)	Form 8453-FE, *U.S. Estate or Trust Declaration for an IRS e-file Return.*

3.24.226.2.3
(01-01-2015)
Forms/Program Numbers/Format Codes

(1)   Use the table below to determine the appropriate program numbers and format codes.

FORMS	PROGRAM NUMBER	FORMAT CODE
Form 8453	42900	0140
Form 8453-FE	12933	2264
Form 8453-FE, Multiples	12930	2265

3.24.226.2.4 (01-01-2015) **MUST ENTER Fields**	(1)	Some fields require entry of data. These fields are referred to as MUST ENTER fields. They are indicated in the Transcription Operation Sheets by the presence of stars (★★★★★★).

3.24.226.3 (01-01-2015) **ISRP Transcription Operation Sheets**	(1)	The following exhibits are specific data entry procedures.

This Page Intentionally Left Blank

Exhibit 3.24.226-1   (01-01-2015)
Source Document or Record Form 1332, Block and Selection Record

Elem No	Data Element Name	Prompt	Fld Term	Instructions
(1)	SC Block Control	ABC	<Enter>	The screen displays the ABC entered in the EOP Dialog box, as described in IRM 3.24.37.2.5, Entry Operator (EOP) Dialog Box - Access Block. It cannot be changed.
(2)	Service Center Code	FLC/DO	<Enter>	Service Center Code "00" is always generated. No entry is needed.
(3)	Format Code	FCODE	<Enter>	Enter the Format Code as follows: a. **Form 8453 = 140** b. **Form 8453 - FE = 264** c. **Form 8453 - FE Multiples = 265**

Exhibit 3.24.226-2   (01-01-2015)
Section 01 Form 8453, U.S. Individual Income Tax Transmittal for an IRS e-file Return

Elem No	Data Element Name	Prompt	Fld Term	Instructions
(1)	Section Number	SECT:		Section "01" is always generated. No entry is needed.
(2)	Serial Number	SER#	<Enter>	Press <Enter> if the correct number appears automatically; otherwise key the appropriate Serial Number.
(3)	Document Locator Number (DLN)	DLN	<Enter> ★★★★★★	Enter the first 11 digits of the DLN. a. This data must be present for document "00" and is generated into the remaining documents. b. This field is bypassed on subsequent documents. c. Austin Submission Processing Center File Locations Codes (AUSPC- FLCs) - **Positions 1 and 2 input:** • "18" • Secondary "71, 73, or 74" d. Position 3 Tax Class (TC) must be 2. e. Positions 4 and 5 (Document Code) must be "59." f. If it becomes necessary to correct the DLN - • Use the FIND Mode to go back to document "00" and make the correction. • In order to change the intervening documents, you **must** Record down (FIELD DOWN) thru each document. **Note:** The FIND Mode **must** be used to make the correction, especially in KV (Key Verification).
(4)	Social Security Number (SSN)	SSN	<Enter> ★★★★★★	Enter the primary Social Security Number (SSN).

Reminder: ★★★★★★ indicates a **MUST ENTER** field.

Exhibit 3.24.226-2   Internal Revenue Manual   Cat. No. 34734P (02-09-2024)

Exhibit 3.24.226-3   (12-08-2021)
Section 01 Form 8453-FE, U.S. Estate or Trust Declaration for an IRS e-file Return

Elem No	Data Element Name	Prompt	Fld Term	Instructions
(1)	Section Number	SECT:		Section "01" is always generated. No entry is needed.
(2)	Serial Number	SER#	<Enter>	Press <ENTER> if the correct number appears automatically; otherwise key the appropriate Serial Number.
(3)	DLN	DLN	<Enter> ★★★★★★	Enter the first 11-digits of the DLN. • This data must be present for document "00" and is generated into the remaining documents when <Enter> is pressed until new data is keyed. The new data is then generated until changed again.
(4)	Serial Number	SN#	<Enter> ★★★★★★	Enter the last two digits (12th and 13th) of the DLN.
(5)	Employer Identification Number (EIN)	EIN	<Enter> ★★★★★★	Enter from the Employer Identification Number (EIN) box.
(6)	Electronic Transmitter Identification Number (ETIN)	ETIN	<Enter> ★★★★★★	Enter the **six edited digits from the top right margin** of Form 1332. • This data must be present for document "00" and is generated into the remaining documents when <Enter> is pressed until new data is keyed. The new data is then generated until changed again.

Exhibit 3.24.226-3 (Cont. 1) (12-08-2021)
Section 01 Form 8453-FE, U.S. Estate or Trust Declaration for an IRS e-file Return

Elem No	Data Element Name	Prompt	Fld Term	Instructions
(7)	Received Date	DATE	<Enter> ★★★★★★	Enter in **MMDDYY** format from the Date box on Form 1332 a. This data must be present for document "00" and is generated into the remaining documents when <Enter> is pressed until new data is keyed. The new data is then generated until changed again. b. KV—the system automatically stops after this field to allow for corrections. If no correc-tions are necessary, press <Enter> again. c. For standard instructions, refer to IRM 3.24.37.6.7, *Dates*.
(8)	Pooled Mortgage Bought/ Sold Checkboxes	B/S CKBX	<Enter> ★★★★★★	This is a must enter field. Enter zero and press, <Enter> always.

Reminder: ★★★★★★ indicates a **MUST ENTER** field.

Exhibit 3.24.226-3   Internal Revenue Manual   Cat. No. 34734P (02-09-2024)

Exhibit 3.24.226-4   (01-01-2015)
Section 01 - Multiples Form 8453-FE, U.S. Estate or Trust Declaration for an IRS e-file Return

Elem No	Data Element Name	Prompt	Fld Term	Instructions
(1)	Section Number	SECT:		Section "01" is always generated. No entry is needed.
(2)	Serial Number	SER#	<Enter>	Press <Enter> if the correct number appears automatically; otherwise key the appropriate Serial Number.
(3)	DLN	DLN	<Enter> ★★★★★★	Enter the first 11 digits of the DLN. • This data must be present for document "00" and is generated into the remaining documents when <Enter> is pressed until new data is keyed. The new data is then generated until changed again.
(4)	Serial Number	SN#	<Enter> ★★★★★★	Enter the last 2-digits (12th and 13th) of the DLN.
(5)	EIN	EIN	<Enter> ★★★★★★	Enter **nine zeros**, always.
(6)	ETIN (Electronic Transmitter Identification Number)	ETIN	<Enter> ★★★★★★	Enter the **six edited digits from the top right margin** of Form 1332. • This data must be present for document "00" and is generated into the remaining documents when <Enter> is pressed until new data is keyed. The new data is then generated until changed again.

Exhibit 3.24.226-4 (Cont. 1) (01-01-2015)
Section 01 - Multiples Form 8453-FE, U.S. Estate or Trust Declaration for an IRS e-file Return

Elem No	Data Element Name	Prompt	Fld Term	Instructions
(7)	Received Date	DATE	<Enter> ★★★★★★	Enter in **MMDDYY** format from the Date box on Form 1332. a. This data must be present for document "00" and is generated into the remaining documents when <Enter> is pressed until new data is keyed. The new data is then generated until changed again. b. KV—the system automatically stops after this field to allow for corrections. If no corrections are necessary, press <ENTER> again. c. For standard instructions, refer to IRM 3.24.37.6.7, *Dates*.
(8)	Pooled Mortgage Bought/Sold Checkboxes	B/S CKBX	<Enter> ★★★★★★	This is a must enter field. Enter zero and press, <Enter> always.

Reminder: ★★★★★★ indicates a **MUST ENTER** field.

Exhibit 3.24.226-4   Internal Revenue Manual   Cat. No. 34734P (02-09-2024)

Exhibit 3.24.226-5   (01-01-2015)
Section 02 - Multiples Form 8453-FE, U.S. Estate or Trust Declaration for an IRS e-file Return

Elem No	Data Element Name	Prompt	Fld Term	Instructions
(1)	Section Number	SECT:	<Enter>	Press Enter> if already present on the screen; otherwise, enter the right section number (must be between 02 and 24, inclusive). *Note:* On-line help is only available on the Section 02 input screen. If you are in a subsequent section and require on-line help, go back to Section 02, position your cursor in the appropriate input field, and press <Shift-H>.
(2)	EIN1 through EIN920	EIN1 through EIN920	<Enter> ★★★★★★	Enter each nine-digit EIN in order from the attached list, 40 per section, until either you have entered all EINs on the list, or you fill the last section of the document, Section 24. *Example:* Section 02 would contain EIN1 through EIN40, Section 03 would contain EIN41 through EIN80, and so on. Section 24, if reached, would contain EIN881 through EIN920. The listing, as edited if necessary, should never contain more than 920 EINs.

Reminder: ★★★★★★ indicates a **MUST ENTER** field.