



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

3.30.20

MARCH 29, 2023

EFFECTIVE DATE

(03-29-2023)

PURPOSE

- (1) This transmits revised IRM 3.30.20, Work Planning and Control - Organization, Function, and Program (OFP) Codes.

MATERIAL CHANGES

- (1) Revised the Internal Revenue Manual (IRM), where necessary, for the following types of editorial changes:
 - Spelling, grammar, formatting, and plain language
 - IRM references, citations, and links
 - Form titles

EFFECT ON OTHER DOCUMENTS

IRM 3.30.20, Work Planning and Control - Organization, Function, and Program (OFP) Codes, dated April 31, 2022 (effective April 31, 2022), is superseded.

AUDIENCE

All business operating divisions within the IRS reporting to Integrated Management Planning and Information System (IMPIS)

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3.30.20

Organization, Function, and Program (OFP) Codes

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3.30.20.1
(03-29-2023)
Program Scope and Objectives

- (1) **Purpose:** This IRM provides direction to a list of valid organizations, functions and programs. Work Planning and Control (WP&C) Organization, Function and Program (OFP) codes are recorded on Form 3081, <http://publish.no.irs.gov/getpdf.cgi?catnum=22103>, Employee Time Report, to identify work that IRS employees perform daily.
- (2) **Audience:** All business operating divisions within the IRS reporting to Integrated Management Planning and Information Systems (IMPIS).
- (3) **Policy Owner:** Director of Submission Processing (SP) and Director of Joint Operations Center (JOC).
- (4) **Program Owner:** Submission Processing Headquarters Program Management/Process Assurance (PM/PA) Branch.
- (5) **Primary Stakeholders:** All users affected by OFP use.

3.30.20.1.1
(02-22-2018)
Background

- (1) WP&C OFP codes are used in preparation of the business operating divisions work plans/work schedules. This data shows historic staff-hour and volume usage. Because of the many uses for this data, it is imperative that reporting be as accurate, consistent and error free as possible. Other uses for OFP data are:
 - Source data for many Management Information Systems
 - Employee Performance Evaluations
 - Balanced Measures
 - IRM 3.30.10, Cost Estimate Reference
 - Reports to Congress
 - Resource and Inventory Monitoring and
 - Facilities Management and Security Services (FMSS) and Strategic Human Resources Measures System

3.30.20.1.2
(04-01-2019)
Authority

- (1) IRM 1.1.4, Organizational Planning, describes detailed approval authority. IRM 1.1.4, Organizational Planning, must be referred to when a change to an existing or creation of a new organization is proposed.
- (2) No revision will be made to this IRM or 5995A database, valid OFP combinations, found via the OFP Home Page link <http://ofp.ds.irsnet.gov/index.asp> that conflicts with IRM 1.1.4, Organizational Planning.

Note: If the OFP Home Page link is not working, contact the OFP Administrator.

3.30.20.1.3
(04-01-2020)
Responsibilities

- (1) The OFP Administrator maintains the OFP website with new OFP requests and changes to OFP information.
- (2) The Business operating division (BOD) program areas create a REQUEST NEW OFP CODE and input to the 5995A database in the proper format. Program areas provide documentation via Form 13242, Organization, Function and Program List to the OFP Administrator to UPDATE EXISTING OFP CODE.
- (3) Each field office/campus has one or more OFP Coordinators who handle all general OFP related issues for that site. Coordinate any OFP requests with the correct Reports Team within SE:WI:CAS:SP:PM:CS.

3.30.20.1.4
(04-01-2020)

Acronyms

- (1) The table lists commonly used acronyms and their definitions.

Acronyms

Acronym	Definition
AM	Accounts Management
BBTS	Batch/Block Tracking System
BMF	Business Master File
BOD	Business Operating Division
CAS	Customer Account Services
CFO	Chief Financial Officer
CS	Coordination & Quality Support Section
FA	Functional Area
FMSS	Facilities Management and Security Services (formerly Agency Wide Shared Services (AWSS))
IMF	Individual Master File
IMPIS	Integrated Management Planning and Information System
JOC	Joint Operations Center
OFP	Organization, Function, and Program
PAC	Program Activity Code
PM/PA	Program Management/Process Assurance
QS	Quality Section
SE	Self-Employed
SETR	Single Entry Time Reporting
SP	Submission Processing
UPC	Unit Production Counts
WI	Wage & Investment
WP&C	Work Planning and Control

3.30.20.1.5
(04-01-2019)

Related Resources

- (1) The codes referenced in this IRM are for use with Integrated Management Planning and Information System (IMPIS) as is outlined in IRM 3.30.19, Production Control and Performance Reporting.

- (2) Work Planning and Control (WP&C) Organization, Function and Program (OFP) codes are recorded on Form 3081, <http://publish.no.irs.gov/getpdf.cgi?catnum=22103>, Employee Time Report, to identify work that IRS employees perform daily.

3.30.20.2 (04-01-2020) Organization Codes

- (1) The organization codes listed at the OFP Home Page <http://ofp.ds.irsnet.gov/index.asp> represent the valid organization codes to be used by sites. Each code has an abbreviated title and a title displayed. The abbreviation is used as the literal in the OFP Consistency File. The Program Activity Code (PAC)/ Functional Area (FA) is a two-character code that shows a financial and functional category for each campus/organization combination. This code is designated by the Business Operating Division (BOD) at the time an organization is created. Generally, the FA is used as the Program Activity Code (PAC) within WP&C.

Note: If the OFP Home Page link is not working, contact the OFP Administrator.

- (2) An organization code is a five-character code and is used to describe where the work is being performed, e.g., Document Perfection, Accounts Management (AM), etc. In Submission Processing and Compliance, the first and second character shows the Operation, the third character shows the Department, the fourth and fifth character shows the team. In Accounts Management, first and second character shows the Operation and Department, the fourth and fifth character shows the team.

3.30.20.3 (04-01-2019) Function Codes

- (1) The function codes listed at the OFP Home Page <http://ofp.ds.irsnet.gov/index.asp> represent valid function codes to be used by sites. Each code has an abbreviated title and a title displayed. The abbreviation is used as the literal on the OFP Consistency File. The codes are for use in combination with valid organization and program codes. A function code is a three-digit code used to describe “what” is being done, (e.g., Code and Edit, Batching, etc.) or who is working that related program, (e.g., revenue agent, tax compliance officer, etc.). The third-digit of the function code is sometimes used as a sub-function at the sites discretion to describe different aspects of the parent function. (Sub-functions 231, 232, 441, and 442 are mandatory in Data Conversion and Residual Remittance Processing System.)

Caution: Exercise caution when setting up third-digit function codes. Production dropped via Unit Production Counts (UPCs) in Batch/Block Tracking System (BBTS) will not appear on the Manager’s Report. See IRM 3.30.20.7 (4), OFP Consistency File, “Caution” for further information.

Note: If the OFP Home Page link is not working, contact the OFP Administrator.

3.30.20.4 (04-01-2020) Program Codes

- (1) The program codes listed at the OFP Home Page <http://ofp.ds.irsnet.gov/index.asp> represent valid program codes to be used by sites. Each code has an abbreviated title and a title displayed. The abbreviation is used as the literal in the OFP Consistency File. The codes are for use in combination with valid organization and function codes. A program code is a five-digit code used to describe the “program” being worked, e.g., IMF (Individual Master File), BMF (Business Master File), Form 1040, etc. The fifth-digit of the program code is sometimes used as a sub-program at the site’s discretion to identify different

aspects of the parent program. The use of the fifth-digit can be mandated by BOD program areas when necessary, e.g., SETR (Single Entry Time Reporting) codes, Accounts Management (AM) programs, etc. Direct all program related OFP code questions to the program area at the BOD.

Note: If the OFP Home Page link is not working, contact the OFP Administrator.

- (2) Special Codes and Reimbursable Project Codes are limited to specific numbering schemes, as follows:
 - a. Program codes in the series from 80000 to 81090 are reserved as “permanent” special codes that are not to be used by all sites. These program codes are valid with any function in any organization(s) the sites consider correct unless otherwise notated.
 - b. Program codes from 82000 to 83990 are reserved as “permanent” special codes that may be used by all centers. These program codes are valid with any function in any organization(s) the sites consider correct.
 - c. Program code series from 84000 to 88990 for “temporary” special projects. These are used for tests, studies, etc., and are for a limited period of time. These program codes are valid with any function in any organization(s) the campuses consider correct.
 - d. Program code series 97000 to 99990 are reserved for Reimbursable Projects. These program codes are valid with any organization the campuses consider correct. Provide a resource agreement and/or a memo of understanding as documentation when request for code is given.

3.30.20.5
(04-01-2019)
Revisions

- (1) IRM 3.30.20 revisions are biannual and all revisions must be approved by the OFP Administrator. The 5995A database found at <http://ofp.ds.irsnet.gov/5995a.asp> is the supplement to the IRM 3.30.20. The 5995A website is dynamic and it has detailed exhibits of valid OFP combinations. There are two types of revisions for the 5995A database:
 - a. Request New OFP Code
 - b. Update Existing OFP Code

This database can be updated at any time throughout the year by the designated contact taking the correct action. Direct all OFP related questions to the OFP Administrator. Direct all specific program related questions to the correct program area analyst at the BOD.
- (2) Business operating division (BOD) program analysts/areas create a REQUEST NEW OFP CODE and input to the 5995A database in the proper format via the OFP Home Page link: <http://ofp.ds.irsnet.gov/index.asp>. Direct all OFP related questions to the OFP Administrator. Direct all specific program related questions to the correct program area analyst at the BOD. Campus personnel requesting codes that are not valid initiate and maintain contact with relevant BOD program areas.

Note: If the OFP Home Page link is not working, contact the OFP Administrator.

- (3) Program areas provide documentation via Form 13242, Organization, Function and Program List, found at: <http://ofp.ds.irsnet.gov/13242.asp> to the OFP Administrator to UPDATE EXISTING OFP CODE.

- (4) All necessary input for revisions or changes to the 5995A database are requested through and provided to the OFP Administrator by the BOD program areas. Prior to revising any codes, campus personnel should contact relevant BOD program area to ensure understanding and obtain agreement. Types of field office requests to direct to the BOD program analyst/area include, but are not limited to:
 - Editing or changing exhibit information
 - Requesting a new program code
 - Requesting validation of an existing function-program code combination for reporting in a different Operation/Campus
- (5) Each field office/campus has one or more OFP Coordinators who handle all general OFP related issues for that site. Coordinate any OFP requests with the proper Reports Team within SE:WI:CAS:SP:PM:CS. Obtain a list of campus OFP Coordinators and their numbers from the OFP Administrator.

3.30.20.6
(04-01-2020)
**Approval Authority for
Reorganization**

- (1) Requests for changing the existing WP&C “organization” code structure must be sent in writing simultaneously to Strategic Planning Division, the Chief Financial Officer (CFO), and the OFP Administrator as outlined in IRM 1.1.4, Organizational Planning.
- (2) Requests for proposals (at the Operation level and above) for the assignment of new organization codes, including, but not limited to, eliminating, adding, or redistributing the functions or duties of an “organization” for field offices/ campuses or Facilities Management and Security Services (FMSS) must be sent in writing simultaneously to Strategic Planning Division, the Chief Financial Officer, and the OFP Administrator as outlined in IRM 1.1.4, Organizational Planning.

3.30.20.7
(03-31-2022)
OFP Consistency File

- (1) The field offices/campuses are not authorized and do not have the capability to establish, change or edit parent organization, function and program codes on their OFP Consistency File. Submit all changes of this nature to the OFP Administrator via using online Form 5948, OFP Consistency File Input, at <http://ofp.ds.irsnet.gov/5948.asp>.

Caution: When removing organization, function and program codes from the OFP Consistency File, be careful to remove all children program codes when that parent program codes are removed.

- (2) Detailed procedures for preparing the Form 5948, OFP Consistency File Input, are outlined in IRM 3.30.50.3.3, Update and Maintain OFP Consistency File. Complete all fields of the Form 5948. This form is usually prepared by the campus or BOD OFP Coordinator. Incomplete forms will not be processed.
- (3) Codes not authorized by the 5995A database aren’t used in IMPIS and won’t be added to the OFP Consistency File.
- (4) Field offices/campuses have the authority and capability to assign:
 - Third, fourth and fifth digits of the organization codes
 - Third digits of the function codes
 - Fifth digits of the program codes

These third, fourth and fifth digit codes must have a valid parent combination. These can be added to their OFP Consistency File by contacting your BOD OFP Coordinator.

Exception: There are exceptions to this rule in cases where the BOD program area has mandated specific use of third and fifth digits, e.g., for use within Single Entry Time Reporting System (SETR).

- (5) Organizations that record production data via Unit Production Counts (UPCs) in Batch/Block Tracking System (BBTS) should not use third-digit function codes. For example, use Function 710, not Function 711 through Function 719. Production dropped to a third-digit function code will not be reflected in totals on WP&C reports. To keep the WP&C at a reasonable length, hours are rolled up to the parent function. If using a third-digit function code, production will only be reflected on the Program Analysis Report (PCC6240) and will not have hours associated with it.
- (6) **Submission Processing** - Avoid using third digit function codes, if possible. It causes issues with scheduling and reports. Fifth digit program codes must be listed on the Form 13242, Organization, Function and Program List, so all campuses are consistent when using a fifth digit program code.

3.30.20.7.1
(04-01-2019)
Requesting Individual Codes

- (1) Procedures to request individual codes:
 - a. To add or change an individual organization code, follow IRM 1.1.4, Organizational Planning. Once a reorganization request is approved by the proper approving official, submit request(s) to the OFP Administrator for assignment of, or changes to organization codes.
 - b. To add an individual function code, or an individual permanent program code, submit Form 13242, Organization, Function and Program List, via <http://ofp.ds.irsnet.gov/13242.asp>.
 - c. Provide justification for each proposed new code and include the following:
 - Explanation of why the tasks of the new code cannot be reported under an already existing code
 - Explanation of how the results will be used
 - Estimate of the expected yearly volume and staff hour usage
 - Beginning and ending (if temporary) dates
 - Source of funding when applicable

Codes will not be issued if fewer than 2000 staff hours per year are anticipated Nationwide. However, the Resource OFP Administrator can make exceptions.
 - d. Each Form 13242 request should include the proposed implementation date, point of contact, as well as the organizations in which the work will be performed and the field offices/campuses that are to perform the work.

Note: Prior coordination with work plans and work schedule teams at BOD is critical and must be completed before an OFP Code assignment will be made.

- (2) The OFP Administrator will initiate an email of approval upon receipt of a specific program code request (see procedures above). The BOD's program areas, in turn, must notify the field of the new code combination(s) approved by the OFP Administrator.

3.30.20.7.1.1
(04-01-2019)
Special and Reimbursable Project Codes

- (1) To add a non-reimbursable Special Project Program Code (80000 series), proceed as in IRM 3.30.20.7.1, Requesting Individual Codes, (1) b. and (1) c. for more information. In addition, if the code is needed for a test project, documentation of proper authorization and background must be included in request.
- (2) To add a reimbursable project Special Program Code (90000 series), proceed as in IRM 3.30.20.7.1 (1) b. and (1) c above. Include a copy of the signed Form 5181, Agreement Covering Reimbursable Services, or memo of understanding (MOU). Include duration, point of contact and type of special or reimbursable program code. Contact the OFP Administrator for assistance in establishing these types of codes.

Note: To establish a Special Program Code in the 5995A database, use Form 13242-A, Program List for Special or Reimbursable Codes, at <http://ofp.ds.irsnet.gov/13242.asp>.

3.30.20.7.1.2
(04-01-2017)
Field Office/Campus Request

- (1) Field office/campus directors must direct their OFP request to the correct BOD program area that prepared a request on their behalf to the OFP Administrator.

3.30.20.7.1.3
(04-01-2019)
Deletions

- (1) To delete any of the codes mentioned above from the 5995A database, see IRM 3.30.20.7.1, Requesting Individual Codes, and see IRM 3.30.20.7.1.1, Special and Reimbursable Project Codes, to update Form 13242, Organization, Function and Program List, and Form 13242-A, Program List for Special or Reimbursable Codes, via the OFP Home Page link, <http://ofp.ds.irsnet.gov/index.asp>. Include the proposed deletion date. If work is being reassigned to another program, specify program. Inform the impacted BOD or Field Office/Campus and work plan/work schedule teams.

Note: If the OFP Home Page link is not working, contact the OFP Administrator.

3.30.20.7.2
(04-01-2019)
OFP Exhibit Pages

- (1) To add an OFP code, submit Form 13242, Organization, Function and Program List, <http://ofp.ds.irsnet.gov/13242.asp> or Form 13242-A, Program List for Special or Reimbursable Codes, <http://ofp.ds.irsnet.gov/13242.asp> via the link to the 5995A database. See IRM 3.30.20.7.1, Requesting Individual Codes, for more information. To authorize reporting to an existing function/program code combination in a different organization submit an updated Form 13242 or Form 13242-A via the OFP Home Page link. New and revised Form 13242 and Form 13242-A will be published to the 5995A database immediately upon approval by the OFP Administrator.
- (2) To edit, change, or delete an OFP code page submit an updated Form 13242 or Form 13242-A via the OFP Home Page link with the proposed action along with the expected implementation date.
- (3) If an OFP code is obsolete or a task is removed from an OFP code, resulting in work being transferred to another OFP code, include an audit trail of such transfer in the justification of the Form 13242 or Form 13242-A request. If the proposed change appears significant, obtain comments on field impact from the Campus Directors. Include these statements with the request. Send a copy of this information to the impacted field offices for their information.

- (4) Once an OFP code becomes obsolete, the assigned BOD program area removes the corresponding page in the 5995A database immediately. Give simultaneous notification to the impacted BOD program areas so the field offices/campuses will no longer use the code.
- (5) BOD program analysts provide all the above-mentioned information in the proper format to the OFP Administrator via the OFP Home Page link.
- (6) If the OFP Home Page link is not working, contact the OFP Administrator.

3.30.20.7.3
(04-01-2019)
**Preparation of Form
13242 or Form 13242-A**

- (1) Form 13242, Organization, Function and Program List, is required for general codes with the above specified justification memorandum. Form 13242-A, Program List for Special or Reimbursable Codes, is required for Special Project Codes in the 8XXXX and 97000 through 99990 series with the above specified justification memorandum. See IRM 3.30.20.7.1, Requesting Individual Codes, for more information.
- (2) If a task is moved to or removed from an OFP, update the OFP pages to which this work is transferred or deleted.
- (3) Avoid general terms such as documents, forms, returns, etc. Instead, indicate precisely which items are involved.

3.30.20.7.3.1
(04-01-2017)
OFP Titles and Numbers

- (1) Organization, function and program titles must conform **exactly** to their counterparts in the 5995A database. The organization code should contain specific numerics, (e.g., 35000) and titles.

3.30.20.7.3.2
(04-01-2019)
Point of Count

- (1) The point of count is that step in the process at which the work is counted released (or completed or resolved, etc.). Clearly state this entry to preclude duplicate counts or conflicts with "What is Counted", "How Counted", or "Where Counted".

3.30.20.7.3.3
(04-01-2017)
Work Unit

- (1) The work unit is the type of form, document, case, etc., that is being worked upon.

3.30.20.7.3.4
(04-01-2017)
What is Counted

- (1) What is counted is the document, module, transcript, etc., that is to be counted as one. This entry must be definitive to avoid inconsistent reporting among the campuses.

3.30.20.7.3.5
(04-01-2017)
How Counted

- (1) This entry relates to the method and/or sources used in performing the count (from cards, registers, actual item/document count, etc.).

3.30.20.7.3.6
(04-01-2017)
Where Counted

- (1) Where counted involves the location at which the count is to be performed. This entry is not to state **when** the count is performed.

3.30.20.7.3.7
(04-01-2017)
References

- (1) Insert the number of the IRM, etc., or publications that relate to (or authorize) the task.

3.30.20.7.3.8
(04-01-2019)
Major Operations

- (1) This section must contain a thorough description of **all** major operations that are to be performed. If the program area wants sites to use the fifth-digit of the program code to describe a certain aspect of the parent code consistently, prescribe the breakdown in this section.
- (2) Tasks performed, as shown in the “Major Operations” portion of an exhibit page, must be charged only to the function/program code combination shown at the top portion of that page and to the specific organization code shown at the bottom portion of that page. This requirement is necessary to promote uniform reporting.
- (3) In special cases such as differences in facilities, equipment, etc. deviations from this rule are permissible. Requests for such deviations must be made in writing by memorandum to the National Director of Submission Processing, and coordinated with the correct BOD program area(s). They will be considered on a case by case basis and approval (or disapproval) will be transmitted in writing.

3.30.20.7.3.9
(04-01-2019)
Explanation

- (1) Use this space when additional explanation is necessary or when generic information needs to be added to clarify reporting instructions.

3.30.20.8
(04-01-2017)
Required Security and Ethics Statements

- (1) Service officials and managers must communicate security standards contained in IRM 1.4.6, Managers Security Handbook, to subordinate employees and establish methods to enforce them. Employees must take required precautions in providing security for the documents, information, and property which they handle in performing official duties.
- (2) Employees who have access to and work with returns processing information and data in connection with this IRM must not alter the data, disclose information to persons without a need to know such information, use data for unauthorized purposes, or make unauthorized access to the data.

3.30.20.9
(04-01-2019)
IRM Deviation Procedures

- (1) Submit IRM deviations in writing following instructions from IRM 1.11.2.2.4, Internal Management Documents System - Internal Revenue Manual (IRM) Process, When Procedures Deviate from the IRM, and elevated through proper channels for executive approval.

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Exhibit 3.30.20-1 (04-01-2019)
Data Processing Support for Compliance Operation and Criminal Investigation Local Projects

89000 — 8969X Special Criminal Investigation Local Project Codes

89700 — 8989X Special Examination Local Project Codes

89990 — 8999X Special Collection Local Project Codes

This series of program codes is to be used to report small projects requested by remote offices which are case related in nature. These projects are of a one-time only nature with determinable life expectancy, normally not to exceed one year. The projects must have a determinable completion date after which the project will no longer exist. Any project without a determinable life will be considered ongoing and the proper area (e.g., Examination, Criminal Investigation or Collection) should be contacted for guidance.

Computer activity support, including the use of support staffing, e.g., resident programmer analyst, transcription operations, etc., must not impinge on the successful completion of basic tax administration program commitments. Resident programmer analysts must be available to participate in the preparation of tax administration programs when required. Other staffing required will have to be absorbed from existing allocations. Personnel should not be hired in Functional Area 2B (Returns Processing and Revenue Accounting) solely to provide Data Processing support of local compliance projects.

Any such work must not alter basic Headquarters-written computer programs must execute information in Master File, Integrated Data Retrieval System (IDRS), and Integrated Submission and Remittance Processing (ISRP) processing operations. Project activity must be carefully planned to preclude any requirement for supplemental computer capacity.

Use of these program codes is limited to projects charged against the Examination, Criminal Investigation, or Collection Local Projects Fund in Organizations 1XXXX to 3XXXX. The assignment and use of the codes must first be authorized in writing by the Director of the proper area (Examination, Criminal Investigation or Collection), as correct. **Any other use is prohibited.**

