



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

3.30.123

NOVEMBER 26, 2024

EFFECTIVE DATE

(01-01-2025)

PURPOSE

- (1) This transmits revised IRM 3.30.123, Work Planning and Control - Processing Timeliness: Cycles, Criteria and Critical Dates.

MATERIAL CHANGES

- (1) IRM 3.30.123.1.3 - Added additional acronyms.
- (2) IRM 3.30.123.2.4.2(3) - Changed Scheme Development Center to Refund Fraud & Investigative Support.
- (3) IRM 3.30.123.3.3(3) - Changed Form 795 to Form 795-A.
- (4) IRM 3.30.123.3.3(4) - Changed Form 795 to Form 795-A.
- (5) IRM 3.30.123.4.1(2) - Added programs with low receipts and Unpostables as impacting cycle times (IPU 24U0811 issued 06-28-2024).
- (6) IRM 3.30.123.4.1(3) - Added BBTS Accomplishment Cycle for determining program cycle times (IPU 24U0811 issued 06-28-2024).
- (7) IRM 3.30.123.4.2(2) - Added programs with low receipts and Unpostables as impacting cycle times (IPU 24U0811 issued 06-28-2024).
- (8) IRM 3.30.123.5.2(8) - Changed Disclosure Scanning Operations to GLDS Support Services (IPU 24U0811 issued 06-28-2024).
- (9) IRM 3.30.123.5.9(1) - Updated Taxpayer Advocate Criteria.
- (10) IRM 3.30.123.5.12(6) - Updated title
- (11) IRM 3.30.123.6.1.6(2) - Added exception timeframe for meeting number of days in cycle and deleted table (IPU 24U0811 issued 6-28-2024).
- (12) IRM 3.30.123.6.2.5(2) - Added exception timeframe for meeting number of days in cycle and deleted table (IPU 24U0811 issued 6-28-2024).
- (13) IRM 3.30.123.6.4.6(2) - Added exception timeframe for meeting number of days in cycle and deleted table (IPU 24U0811 issued 6-28-2024).
- (14) IRM 3.30.123.6.5.5(1) - Removed Form 1040-NR added Form 1040-PR and Form 1040-SS (IPU 24U0367 issued 03-08-2024).
- (15) IRM 3.30.123.6.6.5(1) - Removed Form 1040-NR added Form 1040-PR and Form 1040-SS (IPU 24U0367 issued 03-08-2024).
- (16) IRM 3.30.123.6.9(2) - Added Spousal Payment Transcripts.
- (17) IRM 3.30.123.8(5) - Updated IRM and title (IPU 24U0367 issued 03-08-2024).
- (18) IRM 3.30.123.8.3.2 - Added Form 1099-QA and Form 5498-QA (IPU 24U0367 issued 03-08-2024).

- (19) IRM 3.30.123.17(1) - Listed the Submission Processing Centers for SOI.
- (20) IRM 3.30.123.17.1(2) - Added IRM 1.13.1 Statistical Reporting.
- (21) IRM 3.30.123.17.2.2(3) - Changed number of missing returns from 30 to 60.
- (22) IRM 3.30.123.17.2.2(4) - Changed number of missing returns from 60 to 100.
- (23) IRM 3.30.123.17.3(4) - Added Form 1065 editing.
- (24) IRM 3.30.123.25(1) - Updated calendar days to business days (IPU 24U0367 issued 03-08-2024)
- (25) IRM 3.30.123-10 - Updated various WP&C function program codes (IPU 24U0967 issued 09-10-2024).
- (26) IRM 3.30.123-12 - Updated various WP&C function program codes (IPU 24U0967 issued 09-10-2024).
- (27) IRM 3.30.123 - Revised throughout to update Tax Periods, processing years, Program Completion Dates (PCD), cycle information, superseding IPU 24U0090.
- (28) Major editorial changes made throughout IRM 3.30.123.

EFFECT ON OTHER DOCUMENTS

IRM 3.30.123 dated November 6, 2023(effective January 1, 2024) is superseded. This IRM also incorporates the following IRM Procedural Updates (IPUs) - 24U0367, 24U0811, and 24U0967.

AUDIENCE

IRS Independent Office of Appeals (AP), Information Technology (IT), Large Business and International (LB&I), Small Business/Self Employed (SB/SE), Tax Exempt Government Entity (TEGE), Taxpayer Services (TS), and Taxpayer Advocate Service (TAS)

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3.30.123

Processing Timeliness: Cycles, Criteria and Critical Dates

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 - 3.30.123.10.18 Form 8703, *Annual Certification of a Residential Rental Project* (OSPC only) (Program 13250) Processing Specifications
 - 3.30.123.10.19 Form 8871, Form 8453-X, *Political Organization Declaration for Electronic Filing of Notice of Section 527 Status* (Program 1601X) Processing Specifications
 - 3.30.123.10.20 Form 8872, *Political Organization Report of Contributions and Expenditures* (OSPC only) (Program 1601X) Processing Specifications
 - 3.30.123.10.21 Imaging Exempt Organization and Employee Plan Forms
 - 3.30.123.10.22 Tax Exempt Government Entities (TEGE) Photocopy (OSPC Only)
 - 3.30.123.10.23 EP/EO Application Control System (EACS)
- 3.30.123.11 Processing Timeliness Criteria for Non-Master File (KCSPC Only)

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- 3.30.123.12 Processing Timeliness Criteria for Electronic Filing (*e-file*)
 - 3.30.123.12.1 IRS *e-file* Suitability for Providers
 - 3.30.123.12.2 Electronic Postmark and Tax Return Due Date
 - 3.30.123.13 Processing Timeliness Criteria for Issuing Refund Checks
 - 3.30.123.13.1 Issuing Manual Refunds for Refund Inquiry Forged Check Cases
 - 3.30.123.13.2 Undelivered and Limited Payability Refund Checks
 - 3.30.123.13.3 Deleted/Returned Refund Checks and Recertification Credits
 - 3.30.123.13.4 Non-Receipt, Lost, Stolen or Destroyed Refunds
 - 3.30.123.14 Processing Timeliness Criteria for Wage Information Retrieval System (WIRS) Research and BMF Unpostable W-3
 - 3.30.123.14.1 BMF Unpostable Form W-3 Program (OSPC Only)
 - 3.30.123.15 Processing Timeliness Criteria for Federal Unemployment Tax Act (FUTA) Certification
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 - 3.30.123.17.1 Introduction
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 - 3.30.123.18.1 Daily Campus IDRS Processing After Real Time
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 - 3.30.123.18.5 End of Month and Periodic Campus IDRS Processing to Produce Taxpayer Delinquency Reports for Collection, EO and EP
 - 3.30.123.19 Processing Timeliness Criteria for Compliance, Exam and Treasury Inspector General for Tax Administration (TIGTA)
 - 3.30.123.19.1 TIGTA Processing Requirements
 - 3.30.123.19.2 Audit Selection Schedule - Discriminant Function (DIF) Tax Returns
 - 3.30.123.19.3 Audit Selection Schedule - TC 424
 - 3.30.123.19.4 Audit Information Management System (AIMS)
 - 3.30.123.19.5 Partnership Control System (PCS)
 - 3.30.123.20 Processing Timeliness Criteria for Area Office (AO) and Taxpayer Assistance Center (TAC)
 - 3.30.123.20.1 Shipment of Tax Returns/Documents - AO, TAC, Non-Master File (NMF), Individual Retirement Account (IRA), Audit Information Management System (AIMS) and International
 - 3.30.123.20.2 Instructions for Field Exam Payments of \$100,000 or More
 - 3.30.123.20.3 Program Completion Date (PCD) - Area Office (AO) and Taxpayer Assistance Center (TAC)

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- 3.30.123.20.4 Taxpayer Initiated Refund Inquiries
 - 3.30.123.20.5 Taxpayer Advocate Service (TAS) Criteria
 - 3.30.123.20.6 TAC Field Assistance Activity Report
 - 3.30.123.21 Processing Timeliness Criteria for Campus/Contractor Mailouts
 - 3.30.123.22 Processing Timeliness Criteria for Work Planning and Control (WP&C)
 - 3.30.123.23 Processing Timeliness Criteria for Campus Mainframe Consolidation
 - 3.30.123.24 Processing Timeliness Criteria for CADE 2
 - 3.30.123.25 Processing Timeliness Criteria for Image Control Team (ICT)
 - 3.30.123.26 Processing Timeliness Criteria for Minister/Religious Waiver Program, Form 4361/Form 4029

Exhibits

- 3.30.123-1 2025 GMF Production Cycles
- 3.30.123-2 2025 ECC-MTB Posting Cycles
- 3.30.123-3 2025 IDRS Processing Cycles
- 3.30.123-4 2025 IDRS On-Line Input
- 3.30.123-5 2025 Campus Program Completion Cycles
- 3.30.123-6 IDRS Correspondex Master Letter Tape Monthly Updates
- 3.30.123-7 Partnership Control System (PCS) Reports
- 3.30.123-8 Campus/Contractor Mailout Completion Schedule
- 3.30.123-9 IMF Entity BBTS and WP&C Function/Program Code Chart
- 3.30.123-10 BMF Entity BBTS and WP&C Function/Program Code Chart
- 3.30.123-11 EP Entity BBTS and WP&C Function Program Code Chart
- 3.30.123-12 EO Entity BBTS and WP&C Function Program Code Chart

3.30.123.1
(01-01-2025)
Program Scope and Objectives

- (1) **Purpose:** The information referenced in this IRM is to provide major timeliness objectives for Area Offices (AO), Campuses and Computing Centers. This IRM provides information to a list of organizations, functions, and programs.
- (2) **Audience:** The users of this IRM are Submission Processing employees, and management officials in addition to Independent Office of Appeals (AP), Information Technology (IT), Large Business and International (LB&I), Small Business/Self Employed (SB/SE), Tax Exempt Government Entity (TEGE), Taxpayer Services (TS), and Taxpayer Advocate Service (TAS).
- (3) **Policy Owner:** Director of Submission Processing.
- (4) **Program Owner:** Monitoring Section (an organization within Submission Processing).
- (5) **Primary Stakeholders:** Primary stakeholders are management officials with responsibility for the various programs mentioned in the IRM.
- (6) **Program Goals:** Provide information of timeliness, cycle times, and critical dates.

3.30.123.1.1
(01-01-2018)
Background

- (1) The information referenced in this IRM provides major timeliness objectives for Area Offices (AO), Campuses and Computing Centers.

3.30.123.1.2
(01-01-2018)
Roles and Responsibilities

- (1) The Director of Submission Processing is responsible for policy related to this IRM.

3.30.123.1.3
(01-01-2025)
Acronyms

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

Acronym	Definition
ACS	Automated Collection System
ALS	Automated Lien System
ASED	Assessment Statute Expiration Date
BBTS	Batch Block Tracking System
BMF	Business Master File
BOB	Block Out of Balance
BPR	Batch Profile Report
CI	Criminal Investigation
CLU	Centralized Lien Unit
CSA	Customer Service Agreements
CTW	Chapter Three Withholding

Acronym	Definition
DCF	Dishonored Check File
DLN	Document Locator Number
DPR	Daily Production Report
DUT	Document Upload Tool
ECC	Enterprise Computing Center
ECC-MTB	Enterprise Computing Center - Martinsburg (WV)
ECU	Entity Clerical Unit
EPMF	Employee Plans Master File
ERS	Error Resolution System
FIFO	First-In First-Out
GUF	Generalized Unpostable Framework
HPTF	Hardcore Payment Tracer Function
IDRS	Integrated Data Retrieval System
IMF	Individual Master File
IRP	Information Returns Program
ISRP	Integrated Systems Remittance Processing
IVES	Income Verification Express Service
LINUS	Letter and Information Network User-fee System
MeF	Modernized e-File
MIR	Management Information Report
NMF	Non-Master File
OTFP	Other Than Full Paid
PCD	Program Completion Date
RACS	Revenue Accounting Control System
RAIVS	Return and Income Verification Services
PIMS	Pipeline Inventory Monitoring System

Acronym	Definition
RFIS	Refund Fraud & Investigative Support
RRPS	Residual Remittance Processing System
SB/SE	Small Business Self Employed
SCCF	Service Center Control File
SCRIPS	Service Center Recognition Image Processing
SCRS	Service Center Replacement System
SLA	Service Level Agreements
SPT	Spousal Payment Transcripts
TAS	Taxpayer Advocate Service
TBOR	Taxpayer Bill of Rights
TEDS	Tax Exempt Determination System
TEGE	TAX Exempt Government Entities
TEP	Tape Editing Process
URF	Unidentified Remittance File
UWR	Unified Work Request
WP&C	Workload Planning & Control
XSF	Excess Collection File

3.30.123.1.4
(01-01-2023)
**IRM Deviation
Procedures**

- (1) Service Center Directors, Headquarter Branch Chiefs, and Headquarter Analysts do not have the authority to approve deviations from IRM procedures. Any request for an exception or deviation to an IRM procedure must be elevated through appropriate channels for executive approval. Ensuring other functional areas are not adversely affected by the change and it does not result in disparate treatment of taxpayers.
- (2) Requests for an IRM deviation must be submitted in writing and signed by the Field Director, following instructions from IRM 1.11.2.2.4(3), When Procedures Deviate from the IRM. Any disclosure issues will be coordinated by the Program Owner. No deviations can begin until reviewed by the Program owner and approved at the Executive level.
- (3) All Submission Processing (SP) requests must be submitted to the following SP Headquarter Analyst:

Sue Allen
 Submission Processing IRM Coordinator
 Coordination & Support Section
 Program Management/Process Assurance Branch
 Merri.S.Allen@irs.gov
 (859) 320-3633

3.30.123.2
 (01-01-2018)

General Guidelines

- (1) Where time frames reference a certain number of days, those days are always to be considered workdays unless otherwise specified as calendar days. "Workdays" or "business days" are defined as non-holiday Monday through Friday days, unless otherwise specified.
- (2) Program Completion Date (PCD) is driven by the interest free period on refundable tax returns. Interest will be generated to the taxpayer on any refundable amount if the refund is not issued within 45 calendar days of the statutory due date or the filed / processable date (whichever is later) of a refund tax return. Form 1040 series refund tax returns received and processed by Submission Processing Centers should be processed within 40 calendar days to meet the customer service goals set forth in the Annual Business Plan.

Exception: An interest-free period of 180 days applies to an overpayment resulting from tax deducted and withheld under Chapter 3 or Chapter 4 of the Internal Revenue Code, see IRC 6611(e)(4).

3.30.123.2.1
 (06-26-2019)

Program Completion Date (PCD) Definitions

- (1) PCD is set for processable tax returns received by specific dates, including timely, prior period, and delinquent tax returns.
- (2) Determine processable receipts by using the following formula for each PCD:
 - Function 110 (Receipts)
 - Minus Function 920 (Rejects) closing inventory
 - Minus Function 940 (Block Deletions) cumulative receipts
 - Minus Function 960 (Program Deletions) cumulative production

Note: The following provides the data sources to be used in computing processable receipts and PCD accomplishment.

- a. Function 110 cumulative volume for each counting period receipts is pulled from the Function Volume Report within the Production Information and Monitoring System (PIMS)
- b. Function 940 cumulative receipts and Function 960 cumulative production volumes come from the Daily Production Report, PCC-22-40.
- c. Function 920 closing inventory and Function 950 cumulative volumes come from the Balance Forward Listing, PCD-03-44.

Note: If using Function 180 (Batching Activities) cumulative production instead of Function 110, add Function 180 closing inventory (use zero if negative) minus Functions 920, 940, 960, and Function 970 (Reinputs) cumulative production. Function 970 volume comes from the Daily Production Report, PCC-22-40.

- (3) Returns that were received by the specified date that are in Error Resolution, Rejects, and Block Out of Balance (BOB) are included in the PCD computations.

- (4) Program Completion will be considered accomplished when:
- a. For 1040 series tax returns, the cumulative Good Tape production (Function 950) is equal to or greater than a given percentage of the number of processable tax returns received through the end of the counting period, so long as that Good Tape production is reached on or before the established PCD. See IRM 3.30.123.6.1.4, PCD Definition for Domestic (OTFP) IMF Tax Returns, and IRM 3.30.123.6.2.3, PCD Definition for Domestic (FP) IMF Tax Returns for specific definition of PCD.
- Note: PCD accomplishment is measured corporately, however, each processing center is responsible for ensuring that they meet the PCD definition for their site, to ensure that the corporate PCD is met.**
- b. For all other returns/forms, the cumulative Good Tape production (Function 950) is equal to or greater than the total number (i.e., 100 percent) of processable tax returns received through the end of the counting period, unless a different direction is given under specific form type, so long as that Good Tape production is reached on or before the established PCD.
- (5) For any monthly and fiscal year tax returns that do not have established PCDs, the processing time frames necessary to avoid paying overpayment interest on refund tax returns depend on the day of the week that the statutory due date falls and whether the tax return is Business Master File (BMF) or Individual Master File (IMF).
- a. Saturday, Sunday, Monday, or Tuesday - BMF - three weeks after the first Wednesday following the statutory due date.
 - b. Wednesday, Thursday, or Friday - BMF - two weeks after the first Wednesday following the statutory due date.
 - c. Wednesday, Thursday, or Friday - IMF - four weeks after the first Wednesday following the statutory due date.
 - d. Saturday, Sunday, Monday, or Tuesday - IMF - five weeks after the first Wednesday following the statutory due date.
- (6) For any monthly and fiscal year tax returns that do not have established PCDs, the processing time frames for non-refund tax returns will be one week later for IMF Other Than Full-Paid (OTFP) and two weeks later for BMF, unless otherwise specified.
- (7) These requirements are monitored by C:DC:TS:CAS:SP:PM:M.

3.30.123.2.2
(01-01-2019)
**Holiday or Weekend
Impact**

- (1) For any program completion or Enterprise Computing Center at Martinsburg (ECC-MTB) date or periodically scheduled input, output, shipping or completion date which falls on a holiday on which the campus does not work, the completion date must be considered as the last workday prior to the holiday.
- (2) The date established by the Internal Revenue Code (IRC) as the prescribed due date by which a tax return must be filed or a payment made, is referred to as the normal or original due date, and never changes. For purposes of deter-

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- (3) When the due date of a tax return falls on Saturday, Sunday or legal holiday, the tax return is considered timely if postmarked by the next succeeding day after that date that is not a Saturday, Sunday, or legal holiday. Refer to IRC 7503 for more information.
- (4) Patriot’s Day is a legal state holiday in Maine and Massachusetts, celebrated on the third Monday in April. If the due date of any tax return falls on Patriot’s Day, then the tax returns filed by taxpayers from one of those states will be considered timely filed if postmarked by the first day after that date that is not

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Patriot Day, which is not a legal holiday.

- (5) Emancipation Day, April 16 is not a federal holiday, but under IRC 7503, legal holidays observed in the District of Columbia provide taxpayers nationwide additional time to file tax returns. If April 16 falls on a Saturday, the holiday will be celebrated on Friday, April 15, and tax returns will be considered timely filed if postmarked by Monday, April 18. If April 16 falls on Sunday, the holiday will be celebrated on Monday, April 17, and tax returns will be considered timely filed if postmarked by Tuesday, April 18. If April 16 falls on Monday, the holiday will be celebrated on Monday and tax returns will be considered timely filed if postmarked by Tuesday, April 17. This does not change the statutory due date at Master File, but tax form instructions and Pub 509, Tax Calendars will be revised to inform the public that they have extra time to file on the next succeeding day that is not a Saturday, Sunday, or legal holiday, as outlined in IRC 7503. Any time that the statutory due date falls on a Saturday, Sunday, or legal holiday, the postmark date on the **envelope** should be used to determine

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- (6) Receipt and Control (R&C) will always stamp the Received Date as the actual date received in the campus. They will attach the envelope, or stamp “Postmark Date MM-DD-YYYY” (when there are multiple documents in one envelope) on all forms and documents as specified in IRM 3.10.72, *Receiving, Extracting, and Sorting*. It is the responsibility of the Tax Examiner to determine if a document was timely filed and adjust the Received Date stamped on the document accordingly.
- (7) If additional information is needed, refer to IRC 7503, IRM 3.10.72, *Receiving, Extracting, and Sorting*, IRM 3.8.44, *Campus Deposit Activity*, and IRM 20.2.5, *Interest on Underpayments*.

3.30.123.2.3
(01-01-2017)
**Information Technology
(IT) Customer Service
Agreements**

- (1) Computer Processing Customer Service Agreements (CSA), or Service Level Agreements (SLA) are to be contracted between the Chief Information Systems Division or the responsible Operations Branch Chief and the responsible user designee (functional office of the campus, Area Office (AO), Automated Collection System (ACS) Call Site, National Headquarters, Enter-

prise Computing Center at Martinsburg, Enterprise Computing Center at Memphis). The agreements will identify campus or ACS processing and specify when the specific processes are to be completed timely and correctly. Planning procedures should be made to set time periods for reviewing and changing report output distribution for yearly program changes. A Unified Work Request (UWR) will be written by the campus at least one year in advance to request applicable changes.

- (2) The CSA or SLA will include the user's responsibility to notify the Information Systems Division when a significant change in processing conditions occur such as an increase or decrease in volumes.
- (3) These requirements can be found by referring to IRM 2.7, *Information Technology (IT) Operations*, owned by OS:CTO:EO:CR:CP.

3.30.123.2.4
(01-01-2014)

Acceptable Inventory and Aged Criteria for Submission Processing Databases

- (1) To ensure PCDs can be accomplished, taxpayers are being treated fairly, systems are running efficiently, inventories are not becoming unmanageable, and aged inventories are deemed acceptable, inventories and aged criteria are set for many systems and databases within Submission Processing.

- (2) Each IRS Submission Processing Center Field Director must monitor and assess the ability of their staff to achieve and maintain inventory at levels sufficient to meet PCDs as well as to meet established inventory and aged criteria.

- (3) **The Submission Processing databases with established inventory and aged criteria are:**

- Error Resolution System (ERS)
- Rejects (ERS Suspense)
- Rejects (SCRS Paper Registers)
- Unpostables
- Block Out of Balance (BOB)
- Entity
- Service Center Control File (SCCF)
- Dishonored Check File (DCF)
- Excess Collection File (XSF)
- Unidentified Remittance (URF)

- (4) The requirements for reporting these inventories for the Submission Processing Miscellaneous Inventory Report can be found by referring to IRM 3.30.124, *Campus Monitoring Reports*, owned by C:DC:TS:CAS:SP:PM:M.

3.30.123.2.4.1
(05-13-2020)

Error Resolution System (ERS)

- (1) ERS is an on-line computer system used to correct errors that have failed validity, consistency or math computations. All work received in the ERS function comes from Integrated Systems Remittance Processing (ISRP), Service Center Recognition Imaging Processing (SCRIPS), Modernized e-File (MeF) or Accounting.
- (2) ERS cases should be worked on a First In First Out (FIFO) basis. The FIFO requirement is applicable to each master file and submission type (Paper or Electronic) separately (e.g., Individual Master File (IMF) returns submitted electronically will be worked in FIFO order. Corrective action for items in inventory should generally be completed within five (5) workdays (Day 4 inventory on ERS 13-41 Report). Although the ERS database can hold several days of

inventory, the campuses should strive to keep each Master File inventories older than Day 2 at less than one percent of the specific Master File total inventory. The ERS 13-41 Report shows the inventory that is available to work in a given day by Program Number.

- (3) For specific instructions regarding ERS System Capacity, refer to IRM 3.12.37, *IMF General Instructions* and IRM 3.12.38, *BMF General Instructions*.
- (4) ERS instructions can be found by referring to IRM 3.12, Error Resolution and IRM 3.22, International Error Resolution, owned by C:DC:TS:CAS:SP:RPB:IMF. IRM 3.12.3, *Individual Income Tax Returns*, owned by C:DC:TS:CAS:SP:RPB:IMF. The BMF ERS IRMs are owned by C:DC:TS:CAS:SP:RPB:BMF (BMF:N for International).

3.30.123.2.4.2
(01-01-2025)

Rejects ERS Suspense

- (1) There are specific conditions which cannot be resolved by the error correction function and are forwarded to the Rejects/ERS suspense function within the Input Correction Operation.
- (2) The Reject Inventory consists of tax returns and documents that are considered unprocessable. All documents must be resolved within 10 workdays.

Exception: Form 1120, U.S. Corporation Income Tax Return, should be processed in five workdays.

- (3) These time frames do not apply while inventory is **unworkable** due to the following reasons:
 - a. Taxpayer contact
 - b. Accounting or Adjustment action, (except consolidated Form 1120 in Accounting. These will be processed in five workdays.)
 - c. Prescribed resequencing action
 - d. ECC-MTB Transcripts
 - e. Entity Control Suspense
 - f. Extensive research (includes ISRP/RRPS TC 610 cases)
 - g. Examination suspense
 - h. Review by Refund Fraud & Investigative Support (RFIS)
 - i. Documents not readily available in campus
 - j. Control by Technical
 - k. Bankruptcy Suspense
- (4) ERS Workable Suspense items (Rejects) should be worked or re-suspended within five workdays.
- (5) Correspondence should be issued within 10 workdays of being identified.
- (6) Aged reject cases (60 calendar days and over) should be worked as quickly as possible and should not exceed twenty (20) percent of the inventory. TEGE reject cases are aged when over 90 days. Aged cases should be completed within 120 calendar days.
- (7) These requirements can be found by referring to IRM 3.12.38, *BMF General Instructions* and IRM 3.12.37, *IMF General Instructions*, owned by C:DC:TS:CAS:SP:RPB:BMF and C:DC:TS:CAS:SP:RPB:IMF.

3.30.123.2.4.3
(01-01-2014)

Rejects Service Center Replacement System (SCRS) Paper Register

- (1) SCRS is the manual system used to correct errors that have failed validity, consistency or math computations. All work received in the Rejects/SCRS functions comes from ISRP, SCRIPS or Accounting.
- (2) Error Registers containing the transcribed fields which have failed validity consistency or math computations are distributed daily for tax examiners to make proper corrections. The Error Correction Control function receives the error register from the local Information Technology (IT) print area normally within a day after receiving the carts of newly transcribed documents.
- (3) After assignment of the paper registers, corrective action should generally be completed within three workdays.
- (4) If the information transcribed from the first register still does not pass the required checks, a second register called a "loop register" is printed and worked in the same manner as the first register.
- (5) The Daily Error Volume Report (GMF10-43) is a listing of volumes of error records in each program on the error tape and is in Error Sequence Number Julian Date. The last line of the report contains the total volume for all programs within the Master File and Julian Date specified.
- (6) The Error Register Summary (GMF10-42) is produced when the error register is printed. It provides management with the count of all the error documents printed on the register for that day and the total error documents in error status for all program numbers within a Master File.
- (7) All errors should be corrected or rejected within three weeks of the Error Sequence Julian Date.
- (8) For additional information regarding corrections made on paper registers, refer to IRM 3.12.38, *BMF General Instructions*, owned by C:DC:TS-:CAS:SP:RPB:BMF.

3.30.123.2.4.4
(01-01-2023)

Unpostables

- (1) The Unpostable Program, also referred to as Generalized Unpostable Framework (GUF), is a database inventory system containing tax returns or source documents that have failed validity and consistency checks at the Master File.
 - a. The Unpostable System may either assign or close the Unpostable record to a unique function, such as Accounting, Entity, Criminal Investigation (CI), or Examination for resolution, or
 - b. Place the Unpostable record in an open inventory to be worked by Criminal Investigation, Entity Control, Examination, Statutes, or Unpostables.
 - c. The Unpostable Record must be closed off the system using defined resolution codes.
- (2) General Procedures for Unpostables are as follows:
 - a. **New Unpostables** will be loaded Monday night by Enterprise Operations and taken into the Unpostable, Criminal Investigation, Exam, Statute, Employee Plans Master File (EPMF) Entity, Exempt Organization, and Entity inventories within three days after receipt from ECC-MTB. They will

be available to work Tuesday morning. Weekly GUF reports pertaining to new inventory will be available Tuesday morning.

- b. The Integrated Document Solutions Enterprise (IDSE) will transmit the **closed Unpostables** to ECC-MTB on Tuesday or they will miss the ECC Weekly Update. Missing this update will cause adverse effects such as incorrect cycling.
- c. **GUF corrections** will be transmitted only on Tuesday night. Missing this update will not allow the weekly closures to be included in the GUF Inventory reports. Weekly GUF reports pertaining to closed inventory will be available Wednesday morning.
- d. Total **Aged Unpostable cases** will be worked as quickly as possible and must not exceed 20 percent of the ending inventory. The 20 percent requirement is applicable to each master file category separately (e.g., Business Master File (BMF) aged inventory will not exceed 20 percent of BMF ending inventory).

Note: If a Form 4442, Inquiry Referral is received it must be completed within 20 days of the received date.

- e. **Repeat Unpostables** should not exceed 10 percent of the current week's receipts. The 10 percent requirement is applicable to each Master File category separately.
 - f. Correspondence for Unpostable cases must be issued within 10 workdays of determining contact is needed.
- (3) Unworkable and workable inventory levels (excluding bankruptcies) should not exceed a 21-workday processing cycle.
- (4) If a campuses ending inventory exceeds its receipts by 15 percent for three consecutive weeks, or its aged inventory exceeds 20 percent per week the inventory will be considered unmanageable. Aged inventory percentages are determined for each function worked within the individual Master Files. Stringent management measures must be taken to bring percentages back to manageable levels. The following are for all functions working Unpostables to help in maintaining these levels:

- a. Nullified Unpostables that are to be reinput will receive expedite processing. **Reinput tax returns should not be shelved.**
- b. Review and completely resolve, to the extent possible, all Unpostable conditions that could result in a repeat Unpostable.
- c. Review the aged inventory so that high dollar amounts (\$25,000 or more) and VERY old cases are kept to a minimum.
- d. Refund and payment documents must be given a higher priority than other Unpostables. Local Management will decide highest priority. Specific Unpostable listings are generated to identify refund tax returns to ensure the 45-calendar day interest free period is met. **After the tax return due date, refund tax returns will receive the highest priority to meet the 45-calendar day interest free period.**

Exception: An interest-free period of 180 days applies to an overpayment resulting from tax deducted and withheld under Chapter 3 or Chapter 4 of the Internal Revenue Code, see IRC 6611(e)(4).

Note: **Ensure Manual Refunds are issued on all Applicable Refunds (e.g., refunds of \$1 million or more). Refer to IRM 21.4.4, Manual Refunds.**

- e. Review 100 percent of all repeat unpostables for each Master File.
- f. Each campus will maintain adequate staffing and terminals.

- (5) An unreversed TC 582 on the module indicates a lien is present. Refer to IRM 5.12.3, *Lien Release and Related Topics*, regarding the necessity of a manual lien release. Employees of the functions with access to the Automated Lien System (ALS) will input lien release requests in these situations. For those functions that do not have access to ALS, determine the Centralized Lien Unit (CLU) lien release contact on the IRS Intranet by going to:
 - IRS Source
 - SERP
 - Click on the “Who/Where” tab at the top of the page
 - Click on “Centralized Lien Processing.”
- (6) An internal use only telephone number is also provided along with the contact information provided on the CLU web. Ensure all e-mail communications regarding liens are via secure e-mail. Refer to IRM 10.5.1 , *Privacy and Information Protection, Privacy Policy*, for proper data protection procedures when emailing PII.
- (7) These requirements can be found by referring to IRM 3.12.32, *General Unpostables*, IRM 3.12.179, *IMF Unpostable Resolution*, IRM 3.13.122, *IMF Entity Control Unpostables*, IRM 3.12.279, *BMF/CAWR/PMF Unpostable Resolution* and IRM 3.13.222, *BMF Entity Unpostable Correction Procedures*, owned by C:DC:TS:CAS:SP:SPB:PP.

3.30.123.2.4.5 (09-25-2023) Entity

- (1) The Entity function in the Submission Processing Center involves establishing, changing, maintaining or perfecting the Entity portion of taxpayer accounts.
- (2) The following guidelines will be used in evaluating the effectiveness of entity processing.
- (3) Incoming mail and cases are either delivered to the Entity Clerical Unit (ECU), clerical support area, or are to be picked up by an ECU designee from the appropriate area(s) on at least a daily basis. Batching must be timely (timely is defined as no more than two workdays from the Entity received date). This applies to faxes and phone calls in addition to regular Entity receipts. Incoming work received via the Document Upload Tool (DUT), must be printed within two workdays of receipt by an ECU designee. Batching of work received via DUT must be batched within four workdays from the Entity received date.
- (4) All time frames start from IRS received date, unless otherwise specified. The time frame for tax returns received from R&C is five calendar days. The time frame for tax returns received from other functions is five calendar days from receipt in Entity Control.
- (5) The Batch/Block Tracking System (BBTS) is used to track Entity inventories for Individual Master File (IMF), BMF, Exempt Organizations (EO), and Employee Plans (EP). See Exhibit 3.30.123-9, *IMF BBTS and WP&C Function Program Code Chart*, Exhibit 3.30.123-10, *BMF BBTS and WP&C Function Program Code Chart*, Exhibit 3.30.123-11, *EP BBTS and WP&C Function Program Code Chart* and Exhibit 3.30.123-12, *EO BBTS and WP&C Function Program Code Chart*, for the BBTS code, WP&C Function Program code, Management Information Report (MIR) line number, BBTS Description, Detailed Description of Work, Turnaround, and Overage Tolerance Percent for the various Master Files identified.

- (6) Turnaround is the number of workdays the IRM allows for a timely closure. If the IRM specifies same day closure, the turnaround time is one day. Work received today and closed tomorrow has a two-day turnaround.
- (7) Overage becomes critical when the percentage exceeds the overage tolerance of 30 percent. The number of calendar days allowed in suspense is the maximum length of time an item is held in suspense. It has no bearing on the age of an item. It is used for the Suspense Purge reports.
- (8) The requirements can be found by referring to IRM 3.13.5, *Individual Master File (IMF) Account Numbers* and IRM 3.13.2, *BMF Account Numbers*, owned by C:DC:TS:CAS:SP:SPB:PP. For additional information, refer to the BBTS User Guide.

3.30.123.2.4.6
(01-01-2014)

**Block Out of Balance
(BOB)**

- (1) When a detail record of a tax return entered into the Integrated Submission and Remittance Processing System (ISRP), Service Center Recognition/Image Processing System (SCRIPS), Lockbox processing, or electronic submission processing fails to match the detail record of the block header, the information for the block of work is retained on the Block Out of Balance (BOB) file.
- (2) The following guidelines will be used in evaluating the effectiveness of processing blocks out of balance:
 - a. Any BOB not cleared from the BOB file within two weeks is considered aged.
 - b. Payment blocks (Document Codes 17, 18, 19, 70, 76, and 97) should be worked on a priority basis.
 - c. Blocks with Service Center Control File (SCCF) related BOB conditions (codes N, Q, R and S) will be given priority because the corrective action may affect other blocks.
 - d. If the block is not corrected within 30 days, the Document Locator Number (DLN) will appear on the SCCF aged list in the Data Controls function.
- (3) The requirements can be found by referring to IRM 3.40.37, *General Instructions*, owned by C:DC:TS:CAS:SP:ATP:AD.

3.30.123.2.4.7
(01-01-2014)

**Service Center Control
File (SCCF) Age Review**

- (1) The SCCF is a real time database that controls the establishment and processing activities of all documents, including revenue receipts, received and processed through the Generalized Mainline Framework (GMF) for accountability by the Submission Processing Center Field Director.
- (2) The SCCF database must be monitored to identify unprocessed blocks. Items will age on SCCF according to criteria established by document type and input source. The SCCF Aged Modules must be monitored to ensure timely processing of all form types. The SCCF aged should be used as a tool to identify and expedite unprocessed blocks that fall under the PCD requirement.
- (3) The following guidelines may be used to evaluate the effectiveness of SCCF aged review.
 - a. Monitor the documents aged in the "1-3 months" category to ensure the volume is acceptable for the time period. For example, these volumes will

be higher during peak processing periods, especially during heavy BMF receipt periods. These aged transcripts should be reviewed when received to prevent further aging.

- b. Routinely having items in the “4 months” category is an indication of insufficient attention in getting cases resolved. Data Control must provide documentation to Headquarters for all blocks aged “4 months.” At a minimum, this documentation should include the original system input source (EOD, RPS, ISRP, etc.) research and activity history, and the planned resolution, including projected processing date.
- c. SCCF levels in the aged category of “4 months” should not be exceeded for any two consecutive months, or three cumulative months.
- d. **Any** number of documents aged “5+ months” is unacceptable.
- e. Any item reported in the 4 and 5+ month categories require an explanation in the comments section. Annotate the SCCF Aged Lists with detailed explanations.

Note: For additional information refer to *Researching SCCF Aged List* in IRM 3.12.37 and/or IRM 3.12.38.

- (4) The SCCF aged transcript reports will be available in the first running of SCCF in each new cycle. For specific SCCF aged instructions refer to IRM 3.17.30, *SC Data Controls*, owned by C:DC:TS:CAS:SP:ATP:AD.
- (5) For additional reporting instructions, refer to IRM 3.30.124, *Campus Monitoring Reports*.

3.30.123.2.4.8
(01-01-2022)
Dishonored Check File (DCF)

- (1) The Dishonored Check File is a separate file within the Integrated Data Retrieval System (IDRS) containing information on all remittances on which payment has been refused by the depository bank.
- (2) All dishonored checks should be processed through their release from Transcription or through application on IDRS within 21 calendar days from the date on the SF5515, *Debit Voucher*.
- (3) Missing checks and checks related to an out of sequence encoding error will not be included in the 21 calendar day time frame.
- (4) The processing cycle starts on the date the original SF 5515 is prepared and continues until the account is closed by application or void.
- (5) These requirements can be found by referring to IRM 3.17.10, *Dishonored Check File (DCF) and Unidentified Remittance File (URF)*, owned by C:DC:TS:CAS:SP:ATP:AD.
- (6) For additional reporting instructions refer to IRM 3.30.124, *Campus Monitoring Reports*.

3.30.123.2.4.8.1
(01-01-2022)
Bank Discrepancy Processing

- (1) “Single” deposit shortages entered into Account 1710 (Dishonored Check File) for control purposes should be researched and resolved within 90 calendar days after notification by depository.
- (2) Encoding errors, piggyback remittances and improper SF 5515 charge backs must be resolved within 45 calendar days of the date the discrepancy was identified.

- (3) Slipped blocks must have all avenues of research exhausted within 150 calendar days of the date the discrepancy was identified.
- (4) These requirements can be found by referring to IRM 3.17.10, *Dishonored Check File (DCF) and Unidentified Remittance File (URF)*, owned by C:DC:TS:CAS:SP:ATP:AD.

3.30.123.2.4.9
(01-01-2014)

Excess Collection File (XSF)

- (1) The XSF section of the MIR is only to be updated monthly. Use the data (Documents and money amounts) from the “Service Center Totals” portion of the Monthly Excess Collection File Analysis report. This is found on the URF-01-15 report.
- (2) For additional reporting instructions, refer to IRM 3.30.124, *Campus Monitoring Reports*.
- (3) These requirements can be found by referring to IRM 3.17.220, *Excess Collections File*, owned by C:DC:TS:CAS:SP:ATP:AD.

3.30.123.2.4.10
(01-01-2014)

Unidentified Remittance File (URF)

- (1) The URF is a separate file within IDRS containing all remittances received that cannot be immediately identified, applied, or associated to a specific taxpayer or tax period.
- (2) An alert line will be displayed at the end of the URF 01 when the new unidentified balance exceeds \$1,000,000.
- (3) The URF50 Aged 10-month list shows all cases which are aged more than 10 months. This report will be used to monitor inventory management.
- (4) These requirements can be found by referring to IRM 3.17.10, *Dishonored Check File (DCF) and Unidentified Remittance File (URF)*, owned by C:DC:TS:CAS:SP:ATP:AD.

3.30.123.3
(01-01-2015)

Deposit and Accounting Guidelines

- (1) The Service is committed to ensuring a 24-hour deposit standard. As we move toward attaining that goal through improved technology, it is of the utmost importance to deposit the largest amount of money in the shortest possible time frame in order to achieve good cash management practices. For payments processed through the Remittance Strategy-Paper Check Conversion (RS-PCC) system, the 24-hour deposit standard is met by scanning the paper check and submitting it for deposit no later than the first business day after the date of the receipt of the check.

Note: *Remittances received on Saturday, Sunday and holidays need not be deposited until the next business day (the day following the weekend/holiday).*

- (2) Remittances of \$50,000.00 and up to \$99,999.99 must be deposited by the next business day (excluding Saturdays and Sundays). During identified peak periods all attempts must be made to deposit these items the same day of extraction or no later than the next business day.
- (3) Remittances of \$100,000.00 or more must be deposited on the day of extraction. If the remittance is extracted after the daily cut-off time for processing the daily deposit, the remittance must be deposited with the next scheduled deposit that will be delivered to the depository.

- (4) Submission Processing Field Office Payment Processing functions must issue Form 809, *Receipts for Payment of Taxes*, to employees with valid authorizations on file within two business days of request.
- (5) Submission Processing Field Office Payment Processing functions must issue Form 5919, *Teller's Error Advice*, to the appropriate field office manager within three business days, when critical errors are observed on official receipts. See IRM 3.30.123.20.2, *Instructions for Field Exam Payments of \$100,000 or More*.
- (6) These requirements and additional information can be found by referring to IRM 3.8.44, *Campus Deposit Activity*, owned by C:DC:TS:CAS:SP:RPB:MM/DC and IRM 3.8.45, *Manual Deposit Process*, owned by C:DC:TS:CAS:SP:ATP:AD. For other payment methods, the owner is C:DC:TS:CAS:SP:ATP:EP.

3.30.123.3.1 (01-01-2014) Peak Deposit Cycles

- (1) The extended cycle for depositing receipts for the April peak completion date is determined by Taxpayer Services (TS) Operating Division and sent to the Campuses via memorandum.
- (2) During the following mini-peaks, extended cycles must not exceed five business days. However, the deposit cycle may be extended to a maximum of two workdays.
 - a. Form 1040, *U.S. Individual Income Tax Return*, during the October period.
 - b. Form 1120, *U.S. Corporation Income Tax Return*, during the March period.
 - c. Form 720, *Quarterly Federal Excise Tax Return*, during the February, March, May, August, and November periods.
 - d. During the January 15 and September 15 periods, when large volumes of mail are received.
- (3) A deposit cycle is a 24-hour time limit authorized to accomplish the deposit of all remittances received each day. The deposit cycle may be extended to a maximum of three workdays during the January, April, July and October 31 periods, when business returns are received.
- (4) During the above-mentioned peak periods, multiple daily deposit pickups should normally be utilized in order to continue to deposit the largest amount of money in the shortest time frame. Submission Processing Centers will usually schedule two deposit pickups during peaks, taking into consideration prior year receipts and production standards balanced with approved projected changes (e.g., consolidation issues, transshipping, increase in e-filed tax returns, changes in Lockbox volume, etc.).
- (5) These requirements can be found by referring to IRM 3.8.44, *Campus Deposit Activity*, owned by C:DC:TS:CAS:SP:RPB:MM/DC.

3.30.123.3.2
(01-01-2014)
Campus Deposit

- (1) The Service is committed to ensuring a 24-hour deposit standard. As we move toward attaining that goal through improved technology, it is of the utmost importance to deposit the largest amount of money in the shortest possible time frame in order to maintain good cash management practices. Management at all levels must monitor the flow of receipts to ensure that this objective is achieved. Remittances of \$100 million or more must be deposited on the day of receipt.

Note: Remittances received on Saturday, Sunday and holidays need not be deposited until the next business day (the day following the weekend/holiday).

- a. All remittances of \$100,000.00 or more must be deposited on the day of extraction. If the remittance is extracted after the daily cut-off time for processing the daily deposit, the remittance must be deposited with the next scheduled deposit that will be delivered to the depository.
 - b. All remittances of \$50,000.00 and up to \$99,999.99 must be deposited by the next business day (excluding Saturdays and Sundays). During peak periods identified above in IRM 3.30.123.3.1 (1), *Peak Deposit Cycles*, all attempts must be made to deposit these items the same day of extraction or no later than the next business day.
- (2) These requirements and additional information can be found by referring to IRM 3.8.44, *Campus Deposit Activity*, owned by C:DC:TS:CAS:SP:RPB:MM/DC and IRM 3.8.45, *Manual Deposit Process*, owned by C:DC:TS:CAS:SP:ATP:AD.

3.30.123.3.3
(01-01-2025)
Area Office (AO) Deposit

- (1) All remittances received must be forwarded to the teller function on the day of receipt or no later than the following business day. The teller will prepare payments for shipment to the campus by the next business day. Tax payments of \$100,000 or more will be deposited immediately. Remittances transshipped to Submission Processing Centers must be within the time frames specified above, see IRM 5.1.2, *Field Collection Procedures - Remittances, Form 809, and Designated Payments* for specific instructions. Collection Support Function personnel will be responsible for monitoring customer functions to ensure the deposit cycle is consistently met and the campus will issue and track Form 809, *Receipt for Payment of Taxes*.
- (2) Convert cash to a bank draft or money order by close of business on the day it was received, or as soon as possible on the next business day.
- (3) To ensure accountability for payment received in a Field Taxpayer Assistance Center (TAC), all Form 809 receipted payments (cash and non-cash), and all other remittances and related tax returns must be recorded on Form 795-A, *Remittance and Return Report*. The Form 795-A will be prepared by the employee who received the payments.
- (4) Use a separate Form 795-A to transmit daily remittances and tax returns for each designated Submission Processing Center. Form 3210, *Document Transmittal*, may be used to transmit tax returns without remittances.
- (5) Keep the Form 3210 with the RS-PCC and non-remittance documents so that Batching will recognize whether they should batch as with remittance. Do not remove them when extracting contents of the package.

- (6) The Area Office Case Processing Support is responsible for the processing operations in direct support of field operations. This includes the receipt and transfer of remittances and tax returns via overnight traceable mail, as well as the analysis and perfection of IDRS input.
 - (7) If additional information is needed, see IRM 3.30.123.20.1, *Shipment of Returns/Documents* and/or refer to IRM 21.3.4, *Field Assistance*.
- 3.30.123.3.4
(01-01-2014)
Federal Tax Deposit (FTD) Processing Specifications
- (1) The FTD paper processing of Form 8109 was made obsolete effective 12/31/2010. The FTD Point of Contact (POC) information can be found by referring to IRM 3.17.243, *Miscellaneous Accounting*. FTDs are processed via Electronic Federal Tax Payment System (EFTPS). These requirements and additional information can be found by referring to IRM 3.17.277, *Electronic Payments*.
- 3.30.123.3.5
(01-01-2014)
Payment Tracers
- (1) First read payment tracers will be processed within a maximum of 45 calendar days from IRS received date.
 - (2) When absolute proof of payment has been received and the taxpayer will have an overpayment, the Hardcore Payment Tracer Function (HPTF) will complete all research within 10 workdays before allowing a tentative substantiated credit, even if preliminary research has not been completed.
 - (3) HPTF will allow a substantiated credit within 120 calendar days of receipt in HPTF when it is determined that documentation needed to locate the missing payment has been destroyed or cannot be located.
 - (4) The requirements for Hardcore Payment Tracers can be found by referring to IRM 3.17.5, *Hardcore Payment Tracers*, owned by C:DC:TS:CAS:SP:ATP:AD.
- 3.30.123.3.6
(01-01-2014)
Revenue Accounting Control System (RACS) Recap of Assessments, Abatements and Post Journalized Transactions for the Net Tax Refund Report
- (1) The following chart provides the file identities. These files are sent from ECC-MTB to Enterprise Computing Center-Detroit (ECC-DET). Variable “nn” is the campus code.

RACS Report	Report Identifier
Dir. Dep RACS NTRR	4603821.SCnn
Non DD RACS NTRR	4603822.SCnn
IMF RECAP (DAILY)	4604324.SCnn
IMF RECAP (SEMI-ANNUAL)	4404324.SCnn
BMF NTRR (WEEKLY)	1604116.SCnn
BMF NTRR (ACCEL. RFNDS.)	1604127.SCnn
RACS RPT DD Refund	1604128.SCnn
BMF RECAP (WEEKLY) (ANNUALLY)	1604321.SCnn
IRA RECAP (DAILY)	6604311.SCnn
DMF NTRR	4451911.SCnn

- (2) The following chart provides the file identities. These files are sent from the campuses to ECC-DET. Variable “nn” is the campus code.

Various Reports	Report Identifier
SCF RECLASS (DAILY)	SCF1101
GUF UNPOSTABLE CONTROL (WEEKLY)	GUF53-40
GMF TRANS RELEASE (DAILY)	GMF1505
IDRS EOD (DAILY)	EOD2801 SCnn

- (3) A copy of the Non-Master File (NMF) Analysis of Revenue Receipts Report, generated after the close of the accounting month, must be submitted to the National Headquarters no later than the sixth workday of the following month.
- (4) Express mail the report to Headquarters to:
- Internal Revenue Service
Attn: OS:CFO:FM:RA
K 6100
1111 Constitution Ave. NW
Washington, DC 20224
- (5) A copy of the Loss/Shortage Report must be mailed to:
- Internal Revenue Service
Attention: Losses and Shortages Analyst
5000 Ellin Road
C5-111
Lanham, MD 20706
- (6) The requirements are owned by OS:CFO:R:R.

3.30.123.3.7
(01-01-2019)
Credit and/or Account Transfers

- (1) Form 12810 *Account Transfer Request Checklist*, Form 2424 *Account Adjustment Voucher*, and Form 3809 *Miscellaneous Adjustment Voucher* received in the Accounting Operation will be processed within a six (6) day time frame.
- (2) Review the document to ensure it has been completed correctly.
- (3) Any requests being rejected must be sent back to the originator under cover of a Form 3210 *Document Transmittal*.
- (4) See IRM 3.17.21, *Credit and Account Transfers* for additional processing instructions.

3.30.123.3.8
(01-01-2023)
Request for Manual Assessment

- (1) Form 2859, *Request for Quick or Prompt Assessment* requests received will be processed within five (5) business days from the date of receipt unless a specific 23C date has been requested.
- (2) When a Form 2859 is received in Accounting, the receiving office will review the manual assessment for completeness and verify that the Assessment Statute Expiration Date (ASED) has not expired.
- (3) Whenever you receive a request that needs to be rejected you must:
 - First contact the requestor, via telephone
 - Advise the requestor as to why the case is being rejected
 - Subsequently fax the request back to the originator with the reason for the rejection notated on the Form 3210

Note: Refer to IRM 10.5.1, *Privacy and Information Protection, Privacy Policy* for faxing guidance.

- (4) See IRM 3.17.244, *Accounting and Data Control - Manual Assessments* for additional processing instructions.

3.30.123.3.9
(01-01-2019)
Form 12857, Refund Transfer Posting Voucher

- (1) All Form 12857 received must be processed within five (5) business days.
- (2) Review the Form 12857 to ensure it is completed correctly.
- (3) Once the decision to process the Form 12857 is made, the receiving campus **must** acknowledge receipt of the form. The Form 3210 **must** be signed and returned to the originator within two (2) business days by fax or inter-office mail.
- (4) See IRM 3.17.243, *Accounting and Data Control, Miscellaneous Accounting* for additional processing instructions.

3.30.123.3.10
(01-01-2014)
Residual Remittance Processing System (RRPS) Daily Output

- (1) It is essential to produce the Deposit Ticket Totals report on a timely basis to coincide with the bank's deposit pickup activity. During peak processing there may be two deposit pickups. The RRPS operation and the Operations Branch will jointly coordinate the required time frames to enable each Submission Processing Center to meet its prescribed time for the deposit pickup.
- (2) Output consists of:
 - ISRP Remit Recap Tape

- ISRP Master Control Record (MCR) tape
- Tax Class Total Listing
- Pre-Deposit Corr/Mismatch List
- General Ledger Account No. List
- Remittance Recap
- Pre-Mainline Corr/Mismatch List

(3) The RRPS requirements for ISRP can be found by referring to IRM 3.24.133, *Residual Remittance Processing System*, owned by C:DC:TS:CAS:SP:RPB:MM/DC.

3.30.123.3.11
(01-01-2021)

Lockbox Processing

(1) A Lockbox is a designated financial institution that acts on behalf of the IRS for processing tax payments. The Lockbox will process the voucher and payments then credit the amount to Treasury’s deposit account. The data files associated with these payments will be transmitted via the Lockbox Electronic Network to the IRS. These files include: XML data file (LB0516), TAR image file (LB0515), RPS0103, RPS0505, RPS0523, RPS9701 and the LBX0501 RRACS file.

(2) The Lockbox will forward daily, via courier or Private Delivery Service (PDS), all the work processed during the previous day’s activity. A Lockbox Document Transmittal (LDT) will list the contents of the package, which may include:

- Tax Returns (current, prior, delinquent, Form 1040-X, etc.)
- Unprocessable Checks
- Taxpayer Correspondence

(3) The Submission Processing Center has primary responsibility for the following:

- a. Monitor and ensure the timeliness of deposits and adjustments, via Electronic Check Processing (ECP).
- b. Review the Deposit Ticket/Debit Voucher Listing in Accounting to ensure the daily transfer of funds from the Lockbox to Treasury was completed timely.
- c. Ensure the Lockbox Daily Activity Report is sent to Headquarters.
- d. Submit the following reports to Headquarters:

Type of Report	Due at Headquarters Operations
Deposit Activity Lockbox Thefts	5th of every month for prior month. a. Within 1 hour of notification. b. Update with Quarterly Evaluations.

(4) The requirements for Lockbox processing are owned by C:DC:TS:CAS:SP:ATP:LP.

3.30.123.4
(01-01-2014)

Cycle Definitions

(1) The word “**Cycle**” is used two different ways within Submission Processing.

- a. Cycle can be used as a “daily counter,” usually of non-holiday Monday through Friday days, from a start date through a stop date.
- b. Cycle can also be used to refer to a week, which is usually designated by a cycle number.

Note: Effective January 2012, the Campus Production Cycles changed to begin on a Thursday and end on a Wednesday.

- (2) The cycles for campus and ECC-MTB can be found by referring to IRM 2.7.9, *Enterprise Computing Center - Martinsburg (ECC-MTB) Processing Timeliness*, owned by OS:CTO:EO:EC:OS.

3.30.123.4.1
(06-28-2024)
Operating Number of Days in Cycle - A Day Counter

- (1) **Definition-** For any selected ending date for an individual campus - starting with the cumulative production (Good Tape) volume for a single Program Number, the operating number of days in cycle is the number of non-holiday, Monday through Friday days ago the cumulative receipts for the calendar year for that Program Number at that campus most closely approximated the total number of tax returns that went to Good Tape for the calendar year.

Example: The campus has achieved an 11-day cycle when for a selected ending date, counting both the received date and the ending date, ten workdays earlier the cumulative receipts are equal to or is less than the total number of tax returns processed to Good Tape.

- (2) Cumulative receipt volumes can be derived from data available in the Pipeline Inventory Monitoring System (PIMS) Function Volume Report (for Function 110). Good Tape volumes (Function 950) are available from the Balance Forward Listing (PCD 03-44).

Note: Operating number of days in cycle can be calculated throughout the year. However, programs with low annual receipts and during periods when Rejects inventories (awaiting taxpayer response to correspondence) or Un-postables are high and New Receipts are low, the number of days in cycle tends to increase daily, regardless of how little inventory may be in other functional areas. When this occurs, the operating number of days in cycle may not be the best indicator of timely processing of new receipts.

- (3) When programs exceed operating number of days in cycle, the BBTS Accomplished Cycle should be used before making a final determination that program cycle times are not being exceeded.

3.30.123.4.2
(06-28-2024)
Batch/Block Tracking System (BBTS) Accomplished Cycles - A Day Counter

- (1) **Definition-** For any selected ending date for an individual campus - starting with the cumulative production (Systems Operations - Function 610) volume for a single Program Number, the BBTS Accomplished Cycle is the number of non-holiday, Monday through Friday days ago, the cumulative receipts for the calendar year for that Program Number at that campus most closely approximated the total number of tax returns that had been released from Function 610 for the calendar year.

Example: If for a selected ending date, counting both the received date and the ending date, nine workdays earlier the cumulative receipts are equal to or less than the total production volume for Function 610, the campus is on a 10-day BBTS Accomplished Cycle.

- (2) Cumulative Receipt volumes can be derived from data available in the Pipeline Inventory Monitoring System (PIMS) Function Volume Report (for Function 110). Cumulative Production volumes for (Function 610) are available from the Daily Production Report (PCC 22-40).

Note: BBTS Accomplished Cycle can be calculated throughout the year. When campus production cycles are high due to low annual receipts or periods with a high Rejects or Unpostables inventory and low New Receipts, the BBTS Accomplished Cycle may be a better indicator of the timely processing of new receipts. Sites must strive to maintain Operating Number of Days in Cycle time prior to utilizing BBTS Accomplished Cycle to determine if cycles are being exceeded.

3.30.123.4.3
(01-01-2025)

**Generalized Mainframe
Framework (GMF)
Campus Production
Cycles - A Week Counter**

- (1) **Definition-** A period of time during which all GMF processing outputs to Tape Editing Process (TEP) will subsequently be worked together during the “weekly” processing at the Enterprise Computing Center-Martinsburg (ECC-MTB).

Note: In January 2012, IMF began processing TEPs daily for daily transactions directed to daily taxpayer accounts. All BMF, EPMF, and IMF weekly accounts or transactions will be processed at ECC-MTB on Thursdays. The acceleration of the cycle results in the inability for a campus to extend a production cycle.

- (2) As a means of shorthand, the GMF Campus Production Cycle for a particular week is expressed by a six-digit code; the first four digits indicate the year, and the last two digits are the week in the year.

Example: The third cycle in calendar year 2025, beginning on Thursday, January 9, 2025, through Wednesday, January 15, 2025, is Processing Cycle 202503. See Exhibit 3.30.123-1, *GMF Production Cycles*.

- (3) Normally this describes the TEP outputs from Thursday night’s GMF processing through Wednesday night’s GMF processing. The results for this period would be sent to ECC-MTB on Friday through Thursday.

3.30.123.4.4
(01-01-2025)

**Enterprise Computing
Center-Martinsburg
(ECC-MTB) Posting
Cycles - A Week Counter**

- (1) **Definition-** The week the tax return or other transaction posted to the master file.

Note: Some transactions processed on IMF are posted on a daily cycle instead of weekly.

- (2) A period of time during which all GMF processing inputs from TEP received from the campus locations are processing at ECC-MTB.

- (3) The ECC-MTB Posting Cycle for a particular week is expressed by a six-digit code; the first four digits indicate the year, and the last two digits are the week in the year.

Example: The third cycle in calendar year 2025 is Posting Cycle 202503. See Exhibit 3.30.123-2, *ECC-MTB Posting Cycles*. The ECC-MTB Posting Cycles calendar has been revised to reflect the true posting week beginning on Friday and ending on Thursday.

- (4) The cycle number used as the GMF Campus Production Cycle for one week will be the same cycle number used as the ECC-MTB Posting Cycles when posting occurs. The cycle number, then, describes the same information being processed.

Example: The GMF Campus Production Cycle 202504 runs from Thursday, January 16, 2025, through Wednesday, January 22, 2025. The ECC-MTB Posting Cycle 202504 runs from Friday, January 17, 2025, through Thursday, January 23, 2025. BMF, EPMF and IMF weekly transactions and weekly accounts will be processed on the last day (Thursday) of the Posting Cycle.

3.30.123.4.5
(01-01-2015)
**Accelerated Cycles - A
Week Counter**

- (1) **Definition-** A cycle for which coordinated procedures have been established between Enterprise Computing Center-Martinsburg (ECC-MTB) and the Bureau of the Fiscal Service (BFS) to accelerate the issuance of refunds for 1041 series and 1120 series tax returns only.

Note: In January 2012, with IMF processing daily, refund issuance is also accelerated to four business days for direct deposit refunds and six business days for paper check refunds. With the accelerated refund cycle, there will no longer be a need for an IMF 1040 series Accelerated Cycle.

- (2) The result is that any refund 1041 series and 1120 series tax returns that are cleared to Good Tape at the Submission Processing Center, will receive accelerated processing at ECC-MTB in an effort to reduce refund interest paid by the IRS.
- (3) Accelerated Cycles apply to all campus locations and are negotiated nationally.
- (4) As required by the accelerated refund process, no systemic intercepts IDRS Command Code (NOREF) or manual code (STDDS) may be requested for any accelerated refund cycle. The last day for input of manual refunds is two workdays prior to the check/mail date. Local coordination with the Hyattsville Regional Operating Center (HROC) must be established to ensure the manual refund Electronic Data Transmission (EDT) is sent from the campuses timely. Sufficient time must be allowed for HROC to process the manual refund tapes to meet the applicable check issuance date. Each campus should contact HROC to confirm their latest manual refund schedule acceptance.
- (5) Accelerating Cycles will help achieve significant savings by providing an opportunity to eliminate interest on refunds that have been delayed in the processing stream. **The PCD is not extended by the availability of the interest-free cycle.** During the Accelerated Cycle, emphasis should be placed on reducing the Rejects and GUF inventory of refund tax returns.

Note: The acceleration that occurs is primarily at ECC-MTB and BFS, not to the Campus PCD. See IRM 3.30.123.7.8.1 for the Campus PCD tables for 1120 series tax returns and Form 1120-C, *U.S. Income Tax Return for Cooperative Associations*, refunds under the "ECC-MTB Posting Cycles" headings in the refund charts.

- 3.30.123.4.6
(01-01-2014)
Extended Cycles - A Week Counter
- (1) Implementation of CADE2 resulted in the change to the campus cycle and accelerating master file processing to Thursdays, an extended cycle can no longer be requested.
- 3.30.123.4.7
(01-01-2025)
Dead Cycles - A Week Counter
- (1) **Definition-** ECC-MTB Posting Cycles during which MASTER FILE postings do not occur.
- (2) No data is lost. The delay in posting is solely related to start-up for the yearly changes to the Master Files.
- (3) For **BMF**, there are **two** dead cycles each year. For 2025, they are ECC-MTB Posting Cycles 202501 and 202502. BMF transactions that are sent from the campus locations during GMF Campus Production Cycles 202501, 202502, and 202503 will attempt to post to the BMF during ECC-MTB Posting Cycle 202503.
- (4) For **IMF**, there are **three** dead cycles each year. For 2025, they are ECC-MTB Posting Cycles 202501, 202502, and 202503. IMF transactions that are sent from the campus locations during GMF Campus Production Cycles 202501, 202502, 202503, and 202504 will attempt to post to the IMF during ECC-MTB Posting Cycle 202504.
- (5) Most campus processing can continue during the dead cycles. Just as with Accelerated Cycles, the majority of the impact is on Master File processing at ECC-MTB.
- 3.30.123.4.8
(01-01-2014)
Maximum Processing Cycles - A Day Counter
- (1) The cycles listed under the specific form under the particular Master File section (e.g., IMF, BMF, Information Returns Program (IRP) etc.) in this IRM specifies the **maximum** operating number of days in cycle in workdays for documents and tax returns. Area Office (AO) and campus operations must be planned so that these cycle times will not be exceeded. These are **maximum** cycles and should be shortened whenever it is practical to do so.
- (2) To monitor current overall cycle length for a program, find the date on which the cumulative actual receipt volume most closely approximated the cumulative volume for (Function 950) and count the number of Monday through Friday days (excluding holidays), including Functions 110 and 950.
- 3.30.123.4.9
(01-01-2025)
IMF Daily Processing
- (1) IMF processing will be daily except on weekends. Some transactions post to IMF on a daily basis as opposed to during the weekly cycle.
- (2) **IMF Cycle Date** is a daily cycle designated by an eight-digit number indicating the year, the two-digit cycle number and the two digit number indicating the day of the week (YYYYWWDD). The following values for DD are defined:
- 01 = Friday
 - 02 = Monday
 - 03 = Tuesday
 - 04 = Wednesday
 - 05 = Thursday
- Note:** This date is the equivalent of the Cycle Date in IDRS and reflects the date the transaction is posted by IMF. See Exhibit 3.30.123-2, *Enterprise Computing Center - MTB Posting Cycle Calendar*.

Example: IMF daily transactions balanced and released by the campus on Monday, August 4, 2025 will have a posting cycle of 20253202.

(3) **Elongated Day** is created when two (or more) days of IMF daily input are processed in a single IMF daily day. This usually occurs due to scheduled non-business days, such as federal holidays, and dead cycles. In those situations, the IMF Posting Date will be the last or latest date in the Elongated Day.

a. Any holiday input will be combined with the following business day and the posting date will be the business day after the holiday, unless IMF processing problems occur.

(4) An **IMF Deferred Day** occurs when IMF has a scheduled processing day but does not process. There will be scheduled deferred days to allow the IMF to reanalyze the accounts to mark as daily or weekly. Unscheduled deferred days may also occur when an IMF programming problem has been identified but cannot be corrected without impacting IDRS availability. For both scheduled and unscheduled deferred days, the daily input will be combined with the next processing day's input and will reflect the posting date of the actual IMF processing day.

(5) **IMF Refund Payment Date** -The IMF Refund Payment Date will be computed by IMF for both Direct Deposit and Paper Check refunds and will be listed on the refund transaction TC 846 in fields:

- "RFND-PAY-DATE" on IMFOL, format MMDDYYYY.
- "RFND-PYMT-DT" on TXMOD, format YYYYMMDD.

IMF computes this field as the posted cycle date PLUS four business days for Direct Deposit refunds; posted cycle date PLUS six business days for Paper Check refunds.

(6) These requirements are owned by OS:CTO:EO:OS:PC.

3.30.123.5
(10-02-2015)
**Taxpayer
Correspondence,
Centralized
Authorization File (CAF),
Statutes, Taxpayer
Advocate Service (TAS),
Return and Income
Verification Services
(RAIVS) Photocopies
and Files**

(1) This subsection contains processing time frames for IRS generated correspondence (including letters and CP notices) and taxpayer generated correspondence. It also contains information about Statutes, Power of Attorney, RAIVS and TAS.

(2) Receipt & Control/Campus Support Operations should route taxpayer correspondence to the appropriate area within 2 workdays (4 workdays during peak processing) of the IRS received date.

(3) See Exhibit 3.30.123-6, *IDRS Correspondence Master Letter Tape Monthly Updates*, for the schedule of transmittal times for changes to the Correspondence. Also, it gives the date to File Transfer Protocol (FTP) Volume Control

(4) These requirements are owned by C:DC:TS:CAS:AM:ESP:CCP.

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- 3.30.123.5.1
(01-01-2014)
**Correspondence
Suspension Purge Dates**
- (1) Cases being held in suspense pending taxpayer response to Service correspondence are to be purged 10 calendar days after the suspense period ends. The suspense period is the time the taxpayer has been allowed to answer, generally 30 calendar days for domestic and an additional 30 days for taxpayers residing overseas.
 - (2) The 10-day purge date can vary, refer to IRM 3.13.62, *Media Transport and Control*, owned by C:DC:TS:CAS:SP:RPB:MM/DC.
- 3.30.123.5.2
(06-28-2024)
**Response to
Correspondence and
Overage Criteria**
- (1) The Annual Business Plan includes, as Corporate Critical Success Factor, Action 61/Policy Statement P-21-3, to improve the quality and timeliness of taxpayer correspondence.
 - (2) RRA 98 Section 1102(c) modified Action 61/Policy Statement P-21-3. RRA 98 Section 1102(c) requires a final response to the taxpayer to be initiated by the 30th day from the earliest IRS received date.
 - (3) For specific instructions for handling taxpayer correspondence refer to IRM 21.3.3, *Incoming and Outgoing Correspondence/Letters*, or refer to Part 3: *Submission Processing*, for a specific form.
 - (4) Letters addressed to outside sources must reference the date of the incoming letter or inquiry and fully explain the action taken, even if the action taken was exactly what the addressee requested.
 - (5) If during a taxpayer contact it appears that the taxpayer is experiencing economic harm, seeking help in resolving tax problems that have not been resolved through normal channels, or who believe that an IRS system or procedure is not working as it should, and you can't resolve the taxpayer's issue the same day, complete Form 911, *Request for Taxpayer Advocate Service Assistance (And Application for Taxpayer Assistance order)*, and refer the taxpayer to Taxpayer Advocate Service (TAS). Refer to IRM 13.1.7.2, *Introduction to TAS Case Criteria*, IRM 21.1.3, *Operational Guidelines Overview*. See IRM 3.30.123.5.9, *TAS Criteria*.
 - (6) All final responses (quality responses) must be initiated within 30 calendar days of the earliest "IRS Received" date. **However, every effort should be made to provide quality responses in less time.**
 - a. A quality response is an accurate and professional communication which, based on information provided, resolves the taxpayer's issues, requests additional information from the taxpayer, or notifies the taxpayer we have requested information from outside IRS.
 - b. A final response is timely when initiated within 30 calendar days of the IRS received date.
 - c. When a final response cannot be initiated within the 30 calendar days, an interim response will be initiated by the 30th calendar day from the IRS received date. Generally, when a case is routed to another IRS office for resolution, send the Letter 86C, annotate on the case that Letter 86C was sent and the date it was initiated. Refer to IRM 21.3.3, *Incoming and Outgoing Correspondence/Letters*, for exceptions.

Exception: Letter 86C is not sent when a case is routed to another building within a campus. An interim letter may not be sent for suspended tax returns in pipeline. If no taxpayer response is received, the tax return will be processed with Taxpayer Notice Code(s) (TPNC) explaining the action

taken and how to file an amended tax return and provide the necessary schedule/form or pertinent data.

- (7) Subsequent interim letters will be issued if the targeted final response date is not met. Interim letters must:
 - a. Identify the reason the final response is delayed, and
 - b. Specify when the final response will be mailed, and
 - c. Include the name, telephone number, and organizational code symbols for reference purposes as a contact point.

Note: Where feasible, the contact point should be someone familiar with the issues.

- (8) These guidelines do not supersede the statutory 20 workday time frame to respond to Freedom of Information Act (FOIA) inquiries and 10 workdays for Privacy Act (PA) inquiries. The 20 or 10 workdays do not include Saturday, Sunday, or Legal Holidays. Refer to IRM 11.3.13, *Freedom of Information Act* and IRM 10.5.6, *Privacy and Information Protection, Privacy Act*. The guidelines in IRM 11.3.1, *Disclosure of Official Information*, are applicable to all IRS functions, unless the Senior Deputy Commissioner has approved a deviation in writing.
 - a. All FOIA and PA requests are to be sent via overnight mail to:

Note: Refer to IRM 10.5.1, *Privacy and Information Protection, Privacy Policy*, for proper data protection procedures when shipping PII, and to determine correct shipping provider and correct shipping procedures for shipping through a private delivery carrier.

Mailing Address	Private Delivery Service (PDS) Mailing
GLDS Support Services Stop 93A P.O. Box 621506 Atlanta, GA 30362	GLDS Support Services Stop 93A 4800 Buford Hwy Chamblee, GA 39901-0093

- (9) Certain types of inquiries (e.g., Congressional, Taxpayer Advocate Service cases, Bankruptcy, Underreporter Statutory Notice of Deficiency responses) have guidelines which necessitate a response time of less than 30 calendar days for the issuance of a final response. The guidelines in IRM 1.10.1, *IRS Correspondence Manual*, do not supersede time frames for such special types of inquiries, when said time frames are mandated by law, regulation, or policy.
- (10) The IRS received date for IDRS control will be determined as follows:
 - a. All taxpayer inquiries, regardless of where initially received or subsequently routed (e.g., AO, Unpostables, Referrals, Underreporter, Statute, Collection, Examination, etc.), must be controlled with the earliest IRS received date.
 - b. If the taxpayer initiated correspondence is returned to the taxpayer, the case is closed. If that same taxpayer initiated correspondence is resub-

mitted to the IRS, the case is then reopened and ages from the date the resubmitted correspondence is received. For taxpayer inquiries on previously closed cases, the date to be used as the IRS received date is the date the new inquiry is received by IRS.

- c. All computer-generated Master File cases (CP 29/ CP 190), (CP 36/ CP 193, NMRG, etc.,) will age from the 23C date on the notice or transcript less 14 calendar days. An interim acknowledgment letter is not required, in addition. All AMRH transcripts age from the 23C date of the Master File extract minus seven calendar days. This works out to the first Monday date after the Master File extract.
- d. Cases which are not taxpayer initiated that are referred to Accounts Management Paper function from Notice Review, Unpostables, Collection (including Area Office Collection), and Accounting (AMRH Transcripts) should be controlled using an IRS received date reflecting the date the case was received in Accounts Management and age from that date.
- e. Any case closed by Unpostables with URC 2 will open a control base on IDRS to the employee who input the original transaction or designated Area Office. The IRS received date for these cases will be the correspondence date in the DP Adjustment record or the GUF 15 closing date if no correspondence date is in the record.

Note: Once the correct IRS received date is determined, the date must never be changed.

- (11) Accounts Management Paper function cases initiated by taxpayers (e.g., Claims for Refund) will be processed in a maximum of 45 calendar days and internally generated adjustment cases will be processed in a maximum of the calendar days referenced in Document 6209 IRS Processing Codes and Information. If a case requires any of the following actions, it can be placed in IDRS status "Other" until the requested material is received. If the case cannot be closed within three workdays after the receipt of the requested material, the IDRS status must be changed to "Assigned."
 - a. Taxpayer contact or contact with the taxpayer's authorized representative - If the IRS request is not received within 40 calendar days (30 calendar days indicated in the letter to the taxpayer and 10 calendar days purge time), except for overseas taxpayers who have a 70-calendar day purge time, and the case cannot be resolved without this information, the case will be rejected as a no reply case.
 - b. Contact with the following: Regional Finance Center, Social Security Administration, State agencies, and other campuses.
 - c. Cases pending manual reactivation of retention register accounts.
 - d. Processing delays affecting Non-Master File (NMF) tax returns and unsettled master file tax returns and transactions.
- (12) Background status is to be used only for cases that are closed but are being monitored for unique posting situations and Tentative Carryback (TCB) post refund review, or non-tax related cases such as request for copies of previously filed tax returns.
- (13) Taxpayer initiated cases/correspondence and internally/computer generated cases/correspondence will both begin to age on the IRS received date.
 - a. The received date on internally/computer generated cases will be the date on the source document. However, if the IRS received date is not

on the source document, or it is not identifiable, the received date will be the date the source document is discovered.

- b. Cases from Notice Review will begin to age from the notice date, (23C date).

Exception: During peak processing, campuses may exceed the inventory aged guidelines of 45 calendar days. However, during that time management should ensure that notice inventory is worked on a First In First Out (FIFO) basis, to reduce/eliminate overage.

- c. Post-allowance review of TCB applications is not considered taxpayer generated correspondence. Post-allowance cases should be controlled from the current received date. This date should not exceed March 31 of the succeeding year.

- (14) All cases will become overage on the 45th calendar day after the IRS received date, except for the following:

- a. Internally/computer generated cases (CP) will age 75 calendar days from the IRS received date, this will include CP 174 and CP 175;
- b. International Taxpayer Initiated Adjustment Cases and International Internal/CP will age 90 calendar days from the IRS received date, this includes CP 874, CP 875 and other Spanish and non-Spanish CPs generated on International Accounts (FLC 20, 21, 60 and 78);
- c. See the specific IRM for each type of case for other exceptions to the above aging criteria.

- (15) Campus managers will develop follow-up procedures to ensure IDRS case status conforms with the above guidelines. In addition, the following objectives must be met:

- a. Timely control closure of all taxpayer-generated correspondence or interim letter thereof.
- b. Overage inventory must not exceed 15 percent of the total inventory regardless of its workability.

Exception: For RAIVS criteria see IRM 3.30.123.5.10, *Requests for Photocopy or Transcripts of Tax Returns*, IRM 3.30.123.5.11, *Revenue and Income Verification Services (RAIVS) Photocopy*, and IRM 3.30.123.10.22, *Tax Exempt Government Entities (TEGE) Photocopy*.

- c. Overage Accounts Receivable Inventory of cases over \$25,000 must not exceed 15 percent of the total over \$25,000 Accounts Receivable Inventory in Accounts Management/Correspondence.
- d. These requirements apply to all taxpayer generated correspondence not only physically located and controlled in Accounts Management Paper function, but also work physically located in other campus organizations.

- (16) These requirements are owned by C:DC:TS:CAS:AM:PPG:A and C:DC:TS-:CAS:AM:PPG:A.

3.30.123.5.3
(01-01-2024)

Notice Review - Review of IMF and BMF Master File notices performed on the Online Notice Review (OLNR)

- (1) The Notice Review Processing System (NRPS) selects BMF Refund Transcripts and IMF/BMF computer paragraph (CP) notices meeting specific criteria. These selected notices are reviewed using the OLNLR application prior to issuance to the taxpayer. Any errors discovered on the IDRS account and / or notice are corrected by Notice Review and the notice is retyped, labeled, voided or printed accordingly.
- (2) Notice Review cases should be prioritized to review refund notices prior to the Thursday (for IMF) (see note) and Thursday 4 PM ET of the following cycle week (for BMF) cutoff for input of command code NOREF.

Note: With IMF accelerated refund issuance, Notice Review can prevent the refund from being issued to the taxpayer up until Thursday 10 PM Eastern time using procedures in IRM 3.14.1.

- (3) Correct and mail notices timely to minimize negative impact to the taxpayer. For Notice Review, timely means ALL of the following:
 - a. Closeout notice cycle on or before the Monday morning preceding the notice date.
 - b. Complete ALL adjustments affecting refunds within the current OLNLR cycle. Adjustments can be completed in cycle with a posting delay code, if needed.

Note: If an IMF adjustment is input within the guidelines for using TC 570, the adjustment can be input without a posting delay code. When using the TC 570, IMF will recompute the refund amount on the day the systemic refund freeze is set to expire and issue the remaining balance. When using NOREFP, IMF will process the request, automatically establish a control base and prevent the refund transaction from being sent to FMS for refund issuance. The account balance will not recompute until one cycle after the input of the NOREFP.

- c. Input adjustment actions on ALL other cases by the notice 23C date.
- (4) Notice Review should schedule and staff to work 100 percent of the notices selected for review.
- (5) IMF Notice Review timeliness will be considered met if 100 percent of the sample is completed by Saturday 2 AM Eastern time. BMF Notice Review goal is 100 percent review. If 100 percent cannot be met, notice review prioritization should be followed, refer to IRM 3.14.1, *IMF Notice Review* and IRM 3.14.2, *BMF Notice Review*.

Exception: The following NRP Key selections should be 100 percent reviewed prior to closing the cycle:

Master File	NRP Key Selection
IMF	Key 61
IMF	Key 100
IMF	Key 04

Master File	NRP Key Selection
IMF	Manual Intervention List keys 01 and 04
BMF	Category A Special Handling Notices identified as High Priority
BMF	Key 009 ME 90 (open paragraph literal) assigned

(6) These requirements are owned by C:DC:TS:CAS:SP:SPB:PP.

3.30.123.5.4
(01-01-2014)

Balance Due, Return Delinquency and Backup Withholding Notices

- (1) To ensure that we attain the objectives of improving taxpayer relations and increasing the efficiency of our internal operations, it is necessary that we prevent needless and inappropriate notices and Taxpayer Delinquent Account/ Taxpayer Delinquency Investigation (TDA/TDI) from being issued. The relatively short period between increasingly severe notices and TDA/TDI issuance makes prompt action imperative when processing taxpayer responses. Work that requires an action prior to the IDRS weekend batch processing should be identified as "Critical" and if it is not possible to complete the action prior to the end of the week, a delay will be input to suppress the issuance of the notice or TDA/TDI for the number of cycles required to complete the action. The STAUP should be input if the action cannot be completed by 16 cycles after the tax return due date or extended due date.
- (2) Any data input by the 2nd Friday following the date on the notice will be accounted for in the next scheduled notice or TDA printing if that module has not been accelerated to TDA status.
- (3) Routine CP 515, *First Notice-Return Delinquency*, all notices are dated on the Monday following the Saturday of the issuance cycle.
- (4) The last date to input to IDRS to prevent subsequent notices is the Friday before the notice cycle.
- (5) Routine IMF notices have Eight cycles before issuance of second (final) notice, CP 518.
- (6) Routine BMF notices have Ten cycles before issuance of second (final) notice, CP 518.
- (7) Priority Code "B" delinquencies (BMF only) receive only one notice, CP 259. IMF Priority Code "B" cases will receive two notices, CP 59 (refer to NOTE in (3) above) and CP 516 or CP 517.
- (8) Routine EPMF Return Delinquency Notices -CP 403 and CP 406.
 - a. Routine EPMF first notices have 15 weeks before issuance of the second notice.
 - b. Only two notices are issued.
 - c. There are 15 weeks between issuance of the final notice and generation of TDI.

- d. If the notice reply cannot be worked before issuance of the second notice, a delay must be input using CC ASGNB.
- (9) Critical dates appear on IDRS balance due and Return Delinquency Notices and should be used in determining the above deadlines.
 - (10) The IDRS Notice Return Delinquency Issuance Schedule is disseminated to the field and will be updated as changes occur.
 - (11) IMF taxpayers who fail to report or underreport interest, dividend, or patronage dividend income must receive at least four notices over a period of at least 210 calendar days before backup withholding (BWH) is implemented. The regular balance due notices are considered in this notice count as are regular return delinquency notices.
 - a. Taxpayer responses received before the taxpayer is subjected to BWH (during the regular balance due/return delinquency notice routine) which warrant a delay in next notice/TDA/TDI issuance will be suspended routinely (i.e., "STAUP"/"TDIAD", respectively).
 - b. BWH taxpayers who receive less than three of the above referenced notices will receive supplemental BWH notices (CP 538 on balance due and CP 540 on return delinquency taxpayers). If potential status taxpayer response is received after issuance of CP 538 or CP 540 which warrants a delay in subjecting the taxpayer to BWH, a manual indicator must be requested on Form 4442, *Inquiry Referral*. Form 4442 is processed by two centralized sites at Kansas City Compliance Services Collection Operation (CSCO) for Taxpayer Services Business Operating Division (WI BOD) and Philadelphia CSCO for Small Business/Self Employment (SB/SE) BOD. For additional information, refer to IRM 5.19.3, *Backup Withholding Program*.
 - c. All taxpayers who have not satisfied the Backup Withholding (BWH) condition will receive a final BWH notice (CP 539 on balance due and CP 541 on return delinquency taxpayers) advising them they are subject to BWH. Simultaneously a CP 543 is issued to payers advising them to start BWH. Once ECC-MTB monthly BWH analysis to generate the final BWH notices begins, a stop can only be requested via a manual indicator on Form 4442. These subject status stops will only be initiated when the taxpayer meets the criteria in IRM 5.19.3, *Backup Withholding Program*.
 - d. ECC-MTB monthly analysis to generate the final BWH notices begins no earlier than 210 calendar days after the first BWH related notice, and no earlier than seven weeks after issuance of the third routing IMF balance due BWH related notice, or the third routine IMF return delinquency notice is issued, or the issuance of CP 538 or CP 540.

3.30.123.5.5
(01-01-2014)
Print Priorities

- (1) The BMF and IMF Assessment date (23C date) and the first notice date is Monday of the third week following Master File posting. All BMF and IMF settlement notices, taxpayer inquiry letters (non-IDRS), and Sample Notices are to be scheduled within normal priorities to ensure complete printing, review, release, and mail-out by the close of business on the Friday preceding the 23C date.

Note: Daily notices issued by IMF that are not selectable for Notice Review, or are under tolerance to bypass NRPS (change in tax or balance due +/- \$500 from the taxpayer's original amount on the return), will be mailed within 6 days of receipt at the Correspondence Print Site (CPS). Notices that are not

selected for Notice Review will be mailed within 6 days of receipt at the CPS. Notices that are selected for Notice Review will be mailed by the 23C date.

- (2) When the BMF and IMF tax return due date falls on Friday that is a holiday or on Saturday or on Sunday immediately preceding the 23C date, balance due settlement notices (non-IDRS) will be mailed by the close of business on the 23C date instead of the preceding Friday.
- (3) Normal priorities should be used in scheduling printing operations. During the week subsequent to each report cycle, the printing of the Accounting and Operating Reports will be given appropriate priority.
- (4) To ensure that we attain the objectives of improving taxpayer relations and increasing the efficiency of our internal operations, it is imperative that Collection computer output be expeditiously printed on a priority basis. This output (Taxpayer Delinquent Account (TDA), Taxpayer Delinquency Investigation (TDI), Balance Due Notices, Notices of Levy, Daily Transaction Registers (DTR), Installment Agreement Accounts list) and other Collection listings and reports must be printed early enough to allow distribution early on the first workday of the week. Because the nature of this work requires expeditious action to process the work as soon as possible, the local Information Technology (IT) print area should ensure that Collection computer output be placed on a separate skid or truck and prominently marked and made available to the Campus Support function prior to the campus prime shift on the first workday of each week.
 - a. The Campus Support function will immediately process the output in accordance with procedures on a first priority basis the first workday of the week. Work requiring additional processing by the campus Compliance Services Collection Operation (CSCO) will be delivered to the CSCO by early morning on the first workday.
 - b. Generally, work returned by CSCO for additional processing should be completed within the same workday as it is received from CSCO.
- (5) The use of priorities shall not be construed as a substitute measure for the requirement of completed taxpayer and Area Office daily and weekly output processing. BMF and IMF settlement notices should be mailed out as soon as possible. TDA and TDI notices are to be mailed each workday of the week and all notices must be mailed by the last workday of the week. The TDAs and TDIs are to be shipped to Area Offices as soon as possible. The IDRS Daily Transaction Register must be mailed by *Noon* each day.
- (6) The requirements for mailing notices can be found by referring to IRM 3.13.62, *Media Transport and Control*, owned by C:DC:TS:CAS:SP:RPB:MM/DC.

3.30.123.5.6
(01-01-2014)

**Centralized
Authorization File (CAF)**

- (1) Check the CAF when you correspond with a notice or have phone contact to ensure you are contacting the filer, or their representative who is identified on the CAF.
- (2) 170-22 is a daily run that deletes authorizations based on the purge date of the original document. The purge date for Form 2848, *Power of Attorney and Declaration of Representative* and Form 8821, *Tax Information Authorization*, is

calculated to be seven years from the signed date. The purge date for Form 706, *U.S. Estate Tax Return*, is calculated as 15 years from the date the form was signed.

- (3) 170-25 is a monthly run that determines if an authorization, which was previously input for a future tax period, is now current. If so, a transaction is generated to Master File.
- (4) All Power of Attorney (POA) forms are worked on a First In First Out (FIFO) basis, regardless of the method used to submit authorization. All receipts will be processed within 5 business days.
- (5) For additional information and requirements refer to IRM 21.3.7, *Processing Third Party Authorizations onto the CAF*, owned by C:DC:TS-CAS:AM:PPM(BMF):SA.

3.30.123.5.7
(02-02-2011)
**Change to Campus
Return Address Printed
on Notices**

- (1) In making changes to special campus return addresses computer generated on certain Master File and IDRS taxpayer notices, centers should ensure that a UWR is written at least one year in advance and give the complete new address, zip code and effective date of the change. Notification should be to Director, Submission Processing with copies furnished to Chief, Information Technology Services and Director, Compliance.
- (2) These requirements belong to C:DC:TS:CAS:SP:SPB:PP.

3.30.123.5.8
(04-22-2021)
Statutes

- (1) Statute cases which are taxpayer generated correspondence (Category "TPRQ") and amended tax returns (Category "XRET"), will be put under IDRS control as soon as received or identified, and processed within 45 calendar days of the IRS received date.
- (2) Category code "SRET" will be used by Statute for paper "XRET" cases that are statute imminent and being worked by Statute. This category code will be used to help with reporting and to find statute imminent "XRET" cases in Statute. Once Statute agrees an "XRET" should be worked by them the category code is updated from "XRET" to "SRET".
- (3) Statute cases which are International taxpayer generated correspondence (Category "ITRQ") and International amended tax returns (Category "IXRT"), will be put under IDRS control as soon as received or identified, and processed within 99 calendar days and 60 calendar days of the IRS received date, respectively.
- (4) ECC-MTB Transcripts identified as STAT, RSED-STAT, AM-X, and STEX are systemically controlled on IDRS and should be processed within 99 calendar days from the date reflected on the ECC-MTB transcript. If not systemically controlled, the transcript will be manually controlled upon receipt and processed within 99 calendar days from the date reflected on the transcript.
- (5) Category codes BARD and ERAB will be put under IDRS control as soon as established and processed within 99 calendar days of the established date.
- (6) WI IMF must maintain a 10 percent or lower overage level with at least an 85 percent accuracy rate in the Statute Limitations unit. All others maintain a 20 percent or lower overage level with at least an 80 percent accuracy rate in the Statute Limitations unit. This includes maintaining and controlling those inventories that have a direct impact on the Accounts Receivable inventory.

3.30.123.5.9
(01-01-2025)
Taxpayer Advocate Service (TAS) Criteria

- (7) The requirements can be found by referring to IRM 25.6.1, *Statute of Limitations Processes and Procedures*, owned by C:DC:TS:CAS:AM:PPG:A.
- (1) The Taxpayer Advocate Service (TAS) is an independent organization within the Internal Revenue Service (IRS), led by the National Taxpayer Advocate, that helps taxpayers and protects taxpayer rights. TAS offers free help to taxpayers when a tax problem is causing a financial difficulty, when they've tried and been unable to resolve their issue with the IRS, or when they believe an IRS system, process, or procedure just isn't working as it should. TAS strives to ensure that every taxpayer is treated fairly and knows and understands their rights under the Taxpayer Bill of Rights. TAS has at least one taxpayer advocate office located in every state, the District of Columbia, and Puerto Rico.
- (2) While the IRS is continually working to serve customers in a quality manner, some taxpayers still have difficulty getting solutions to their problems or getting timely and appropriate responses to their inquiries. Per IRC 7803(c), Congress established the office of the National Taxpayer Advocate (NTA) and its functions within the IRS to assist these taxpayers. TAS has identified criteria that qualify taxpayers for TAS assistance. The Case Advocate will conduct an independent review of actions that have been taken or need to be taken to resolve the problems taxpayers are experiencing.
- (3) Employees must not view TAS Case Criteria as a means of excluding taxpayers from TAS, but rather, as a guide to TAS case acceptance. The criteria under which TAS accepts a case will not govern whether a taxpayer is entitled to relief.
- (4) Refer taxpayers to the Taxpayer Advocate Service (TAS) (see IRM Part 13, *Taxpayer Advocate Service*) when the contact meets TAS criteria (see IRM 13.1.7, *Taxpayer Advocate Service (TAS) Case Criteria*) and you can't resolve the taxpayer's issue the same day. The definition of "same day" is within 24 hours. "Same day" cases include cases you can completely resolve in 24 hours, as well as cases in which you have taken steps within 24 hours to begin resolving the taxpayer's issue. Do not refer these cases to TAS unless they meet TAS criteria and the taxpayer asks to be transferred to TAS. Refer to IRM 13.1.7.5, *Same-Day Resolution by Operations*. When referring cases to TAS, use Form 911, *Request for Taxpayer Advocate Service Assistance (and Application for Taxpayer Assistance Order)*, and forward it to TAS in accordance with your local procedures. Check the TAS box on AMS, if applicable.

Note: It is important that all IRS employees handle potential TAS cases with the taxpayer's best interest in mind. Refer also to IRM 21.1.3.18, *Taxpayer Advocate Service (TAS) Guidelines*, for more information. Provide the taxpayer with the number for the NTA toll-free case intake line, 1-877-777-4778 or TTY/TDD 1-800-829-4059. The taxpayer must be advised that TAS is available if the taxpayer is not satisfied with the service they received.

- (5) An IRS employee must make a referral to a TAS office if the employee receives a taxpayer contact, and cannot initiate action to resolve the inquiry or provide the relief requested. A taxpayer does not have to specifically request TAS assistance to be referred to TAS. IRS employees will advise taxpayers of

the option to seek TAS assistance when appropriate. TAS will request documentation from the taxpayer if it is needed to support the requested relief, or required by the IRM.

- (6) The following types of cases will **not** be referred to TAS:
 - a. Cases where the taxpayer's complaint or inquiry only questions the constitutionality of the tax system; or
 - b. Cases where the focus of the taxpayer's inquiry is solely to employ frivolous tax strategies to avoid or delay filing or paying federal taxes.
- (7) If a taxpayer is not represented, they may be eligible for assistance from a Low-Income Taxpayer Clinic (LITC). LITC serve individuals whose income is below a certain level and need to resolve tax problems such as audits, appeals, and tax collection disputes. Some clinics can provide information about taxpayer rights and responsibilities in different languages for individuals who speak English as a second language. For more information see Pub 4134, Low Income Taxpayer Clinic List.
- (8) Any taxpayer contact that meets any of the criteria listed below will be forwarded to the local Taxpayer Advocate for special handling using a Form 911, *Request for Taxpayer Advocate Service Assistance (And Application for Taxpayer Assistance Order)*. The following is a list of situations to be referred if any of the criteria apply. Any taxpayer contact that meets any of the criteria listed below will be forwarded to the local Taxpayer Advocate for special handling using a Form 911, *Request for Taxpayer Advocate Service Assistance (And Application for Taxpayer Assistance Order)*. The following is a list of situations to be referred if any of the criteria apply.

TAS Case Acceptance Criteria	
1	The taxpayer is experiencing economic harm or is about to suffer economic harm.
2	The taxpayer is facing an immediate threat of adverse action.
3	The taxpayer will incur significant costs if relief is not granted (including fees for professional representation.)
4	The taxpayer will suffer irreparable injury or long-term adverse impact if relief is not granted.
5	The taxpayer has experienced a delay of more than 30 calendar days to resolve a tax account problem.
6	The taxpayer has not received a response or resolution to their problem or inquiry by the date promised.
7	A system or procedure has either failed to operate as intended, or failed to resolve the taxpayer's problem or dispute within the IRS.
8	The manner in which the tax laws are being administered raise considerations of equity, or have impaired or will impair the taxpayer's rights.
9	The National Taxpayer Advocate (NTA) determines compelling public policy warrants assistance to an individual or group of taxpayers. The NTA has the sole authority for determining which issues are included in this criterion and will so designate by memo.

Note: Case criteria are not meant to be all inclusive. Evaluate each taxpayer situation based on the unique facts and circumstances of each case.

3.30.123.5.10
(01-01-2024)
Requests for Transcript of Tax Returns

- (1) If online research does not provide the specific taxpayer data required to perform your duties, you may be required to order transcripts to close your case.
- (2) Requests for copies of tax returns or tax forms are over aged at 75 calendar days after IRS receipt.
- (3) "Regular" tax return transcript inventories are over aged at 10 workdays after IRS receipt.
- (4) "65 - 72 Hour Service" tax return transcript inventories are over aged after 72 hours from IRS receipt.
- (5) "Account Transcript" and "Records of Account" will age at 10 workdays unless the case is not available on the Transcript Delivery System (TDS). Those requests would age at 30 days.

- (6) Correspondence guidelines (Action 61/Policy Statement P-21-3) apply to all RAIVS (Return and Income Verification Services) function inventories. See IRM 3.30.123.5, *Taxpayer Correspondence, CAF, Statutes, Taxpayer Advocate, RAIVS Photocopies and Files*

Exception: Correspondence guidelines (Action 61/Policy Statement P-21-3) do not apply if the request form tells the requester how long it will take to get a response.

- (7) Control Photocopy Requests and Photocopy requests that have identity theft indicators on them through IDRS. All other requests such as: transcripts, IVES requests, and requests that can be rejected or completed same day are not controlled.
- (8) These requirements can be found by referring to IRM 3.5.20, *Income Verification Express Services (IVES) - Processing Requests for Tax/Return Information*, owned by C:DC:TS:CAS:SPB:T.

3.30.123.5.11
(01-01-2024)
**Return and Income
Verification Services
(RAIVS) Photocopy**

- (1) Written requests for photocopies of tax forms and tax return information are routed to the RAIVS unit. Requests come from taxpayers or their representatives, federal agencies, or third parties by mail or by fax.

Exception: If Form 14039, *Identity Theft Affidavit*, is attached to the request route the request and Form 14039 to Accounts Management. If Form 14039 is received alone, route to Accounts Management.

- (2) Requests for photocopies or transcripts usually come in on Form 4506, *Request for Copy of Tax Return*. Since the form instructions include notification that it may take up to 75 calendar days to receive copies, they do not fall under Action 61/Policy Statement P-21-3 guidelines. However, if the request is not made on one of these forms, a 30-day interim letter is required, if the request is not filled in 30 days.
- (3) Requests are sorted into various categories, put in Status "B" on IDRS, and identified with a Case Category Code acronym that is appropriate for the action. The various actions have specific aged time frames.

Note: Age of a case is based on average time it takes to fill the request, rather than time RAIVS has to fill the request.

- (4) Requests are sorted by Tax Return Transcripts, Copy of Tax Form, Account Information, etc., each tax period and product type requested is counted, not each request.

Example: The requestor can ask for several different types of transcripts along with wage and income documents. If a requester asked for 2019, 2020, and 2021 Record of Account, Account Transcripts, and W-2s the count would be 9.

- (5) The following Program Codes are reported:
- 790-3400X - Photocopy Requests - Aged at 75 calendar days after IRS receipt
 - 790-8236X - SBA Disaster Program - Aged at 2 workdays after IRS receipt

- 790-8236X - Disaster Transcripts (Taxpayers send requests with “Disaster” written in the top margin of Form 4506-T or Form 4506-T-EZ. Requests are generally filled within 24 to 48 hours of receipt. The maximum time frame for providing this service is two (2) days.)
- 790-8236X - Disaster Photocopies (Requests for photocopies from disaster victims are sent to the office indicated on Form 4506 with “Disaster” in the top margin. These requests will receive **Expedite** processing with no charge assessed for copies.)
- 790-8512X - Return Transcripts - Aged at 10 workdays after IRS receipt

- (6) If the request is for copies of tax returns, but payment does not cover all tax periods requested (e.g., four years requested and payment received is \$79), reject for the full payment within three business days. Do not make the filer wait 30 days to be told additional money is required.

Note: Beginning January 1, 2024 the fee for each return is \$30.00.

- (7) Income Verification Express Service (IVES) is a program within the RAIVS units of Austin, Kansas City, Memphis, and Ogden that will provide requests to participants within three business days, IVES requests must be input and completed within 65 - 72 hours after IRS receipt and is the only expedite service offered by the RAIVS function. The IVES requests are sent through the EFax Server through E-Services. This work will be reported under Program Code 790-8542X (IMF and BMF). These cases are considered aged by the beginning of the fourth business day after IRS receipt.
- (8) These requirements can be found by referring to IRM 3.5.20, *Income Verification Express Services (IVES) - Processing Requests for Tax/Return Information*, owned by C:DC:TS:CAS:SP:SPB:T.
- (9) Refer to 3.30.123.10.22 for filling Form 4506-A EO RAIVS photocopy requests.

3.30.123.5.12
(01-01-2025)
Timely Pulling and Refiling of Returns

- (1) **Cycle Work (Tax returns/documents put on shelves and carts returned to SP)** - Process work within one (1) workday during non-peak October 1st thru March 31st; two (2) workdays during peak April 1st thru September 30th.
- (2) **Batch Requests** - Batch requests within one (1) workday.
- (3) **Pull Expedite Requests** - Pull Expedite requests within one (1) workday.
- (4) **Pull Requests** - Pull requests within six (6) workdays.
- (5) **Batch Expedite Re-files** - Batch Expedite Re-files (e.g. Unpostables, Rejects, etc.) within one (1) workday.
- (6) **Batch Re-files** - Batch Re-files within four (4) workdays.
- (7) **Re-file Expedite Returns** - Process Expedite Re-files within two (2) workdays.
- (8) **Re-file Returns and Attachments** - Re-file returns and Attachments within nine (9) workdays.
- (9) For additional information, see IRM 3.5.61, *Files Management & Services*, owned by C:DC:TS:CAS:SP:SPB:PP.

- 3.30.123.6
(01-01-2014)
Processing Timeliness Criteria for IMF Domestic Income Tax Returns, International IMF Income Tax Returns, Domestic and International Tax Returns Delayed for Individual Taxpayer Identification Number (ITIN) Processing, Extension Requests, Estimated Payments, Amended Tax Returns and ITIN Applications
- (1) This subsection contains form/program specific information related to timely processing of IMF tax returns and documents.
- (2) These requirements for IMF domestic paper processing can be found by referring to IRM 3.11.3, *Individual Income Tax returns*, owned by C:DC:TS-CAS:SP:RPB:IMF.
- 3.30.123.6.1
(01-01-2014)
Domestic Form 1040 Series Other Than Full-Paid (OTFP) Tax Returns
- (1) This subsection contains form/program specific information related to timely processing of **Domestic IMF** tax returns.
- (2) See IRM 3.30.123.12.2, *Electronic Postmark and Return Due Date*, for specific dates regarding *e-file* and MeF tax returns.
- 3.30.123.6.1.1
(01-01-2014)
Domestic Form 1040 Series - Other Than Full-Paid (OTFP) Tax Returns
- (1) This subsection contains form/program specific information related to timely processing of **Domestic IMF OTFP** tax returns.
- 3.30.123.6.1.2
(01-01-2011)
Domestic - OTFP Definition
- (1) OTFP tax returns include the following:
- Refund tax returns
 - Balance due tax returns
 - Credit elect tax returns
 - Even balance tax returns
 - Non-computed tax returns
 - Non-taxable tax returns
 - Part-paid tax returns
 - Delinquently filed tax returns
- 3.30.123.6.1.3
(01-01-2025)
Special Processing Considerations for Domestic - OTFP IMF Tax Returns
- (1) To the extent possible, to avoid refund interest paid, refund tax returns are to be processed so the refund is issued to the taxpayer within 45 calendar days of the later of:
- a. The return due date (determined without regard to any extension of time for filing the return).
 - b. The return received date (used when the return is filed after the return due date, determined without regard to any extension of time for filing the return).
 - c. The date the return was received in processable form.

Exception: An interest-free period of 180 days applies to an overpayment resulting from tax deducted and withheld under Chapter 3 or Chapter 4 of the Internal Revenue Code, see IRC 6611(e)(4).

- (2) Campus management must ensure that staffing is sufficient and inventory levels are low enough going into the April peak to meet the OTFP PCD of May 21, 2025.
- (3) Proper inventory production and control must be in place to ensure that in addition to the emphasis on the OTFP Refund PCD and on the OTFP Non-Refund Sort PCD, appropriate emphasis is also placed on processing approved Form 4868, *Application for Automatic Extension of Time to File U.S. Individual Income Tax Return*, prior to processing OTFP tax returns received after the end of the April counting period. See IRM 3.30.123.6.7, *Form 1040 Series Extensions - Form 4868*.
- (4) **Other Requirements**
 - a. All Tax Period 202412 OTFP tax returns that are in BOBs, Code and Edit, or Rejects status need to have a TC 599, CC 18 input in 3 cycles prior to the Delinquency Check.
 - b. Continue processing once you have input the transaction to suppress the delinquency notice.

3.30.123.6.1.4
(04-21-2023)
**PCD Definition for
Domestic - OTFP IMF
Tax Returns**

- (1) By Program Number, Program Completion will be considered accomplished when the cumulative Good Tape production (Function 950) is equal to or greater than the cumulative number of processable receipts received for that #
that Good Tape production is reached on or before the established PCD. #
- (2) Determine processable receipts by using the following formula for each PCD:
 - Function 110 (Receipts)
 - Minus Function 920 (Rejects) closing inventory
 - Minus Function 940 (Block Deletions) cumulative receipts
 - Minus Function 960 (Program Deletions) cumulative production
 - Minus Receipts with TIMELYPM in the batch id
- (3) Sites that choose to separate refund and non-refund returns will use the following formula, in addition to paragraph 2, to determine processable receipts for the refund PCD:
 - Minus function 110 (Receipts) for non-refund programs
 - Add function 230 cumulative production for non-refund programs

Note: The following provides the data sources to be used in computing processable receipts and PCD accomplishment.

- a. Function 110 cumulative volume for each counting period receipts come from the Function Volume Report within the Production Information and Monitoring System (PIMS).
- b. Function 940 cumulative receipts and Function 960 cumulative production volumes come from the Daily Production report, PCC-22-40.

- c. Function 920 closing inventory and Function 950 cumulative volume comes from the Balance Forward Listing, PCD-03-44.
- d. Function 230 cumulative production comes from the Function Volume report within the Production Information and Monitoring System (PIMS).

Note: If using Function 180 (Batching Activities) cumulative production instead of Function 110, add Function 180 closing inventory (use zero if negative), minus Functions 920, 940, 960, and Function 970 (Reinputs) cumulative production. Function 970 volume comes from the Daily Production Report, PCC-22-40.

3.30.123.6.1.5
(01-01-2025)
**Measuring the OTFP -
PCD Accomplishment**

- (1) When evaluating the PCD Accomplishment for OTFP tax returns for the May Refund PCD, those campuses electing to perform the additional sort to segregate refund tax returns from all other OTFP tax returns may exclude the categories below from the May 21 PCD measurement.
 - Balance due tax returns
 - Credit elect tax returns
 - Even balance tax returns
 - Non-taxable tax returns
 - Part-paid tax returns
- (2) When evaluating the PCD Accomplishment for OTFP tax returns for the May No-Refund Sort PCD, no categories of OTFP tax returns are excluded from cumulative number of processable receipts received by the end of the counting period.

3.30.123.6.1.6
(01-01-2025)
**Domestic Form 1040
Series OTFP (AUSPC,
KCSPC, OSPC Only)
(Programs 43110, 43120,
43130, 43810 and 43910)
Processing
Specifications**

- (1) **Statutory Due Dates for Form 1040:**
 - April 15
 - June 15 (Taxpayers living abroad-automatic extension)
 - October 15 (If Extension Request is filed timely - April 15)

Note: See *Holiday or Weekend Impact*, IRM 3.30.123.2.2

Note: If an electronically filed tax return has been rejected by the IRS and the taxpayer files a paper tax return; the paper tax return will be considered timely filed if postmarked by the later of the due date of the tax return or 10 calendar days after the date of the notification that the electronic submission was rejected. See IRM 3.30.123.12.2, *Electronic Postmark and Return Due Date*.

- (2) **Cycles:** Cycles are defined as Operating Number of Days in Cycle. See IRM 3.30.123.4.1, *Operating Number of Days in Cycle - A Day Counter*, or BBTS Accomplished Cycle. See IRM 3.30.123.4.2, *BBTS Accomplished Cycle - A Day Counter*.
 - Number of Days in Cycle must normally be 11 days or lower and must not exceed 13, with exception of the period from the return due date to two weeks after the OTFP May PCD, when the sites are working to meet PCD.
 - OTFP 1040 series tax returns sorted as no-refund tax returns received

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be processed by May 28, 2025. See IRM 3.30.123.6.1.5, *Measuring the OTFP PCD Accomplishment*.

- (3) **Scheduling Cycle:** All tax returns must be scheduled to meet the processing requirements noted above and throughout this IRM.
- (4) **REFUND TIMELINESS REMINDER:** Refunds must be issued within 45 calendar days of the return due date, return received date, or return processable date whichever is the later to avoid payment of interest. However, to meet the customer service goals set forth in the Annual Business Plan, refund tax returns must be processed so that the refund is received within 40 calendar days of the estimated date on which the taxpayer mailed the tax return.

Exception: An interest-free period of 180 days applies to an overpayment resulting from tax deducted and withheld under Chapter 3 or Chapter 4 of the Internal Revenue Code, see IRC 6611(e)(4).

(5) **Campus Program Completion Dates:**

- Refund PCD (**April Peak**) - May 21, 2025 - Cycle 202521
- **Non-Refund Sort PCD - May 28, 2025 - Cycle 202522**
- OTFP PCD (**October Peak**) - November 19, 2025 - Cycle 202547

3.30.123.6.2
(01-01-2014)
**Domestic Form 1040
Series Full-Paid (FP) Tax
Returns**

- (1) This subsection contains form/program specific information related to timely processing of **Domestic IMF FP** tax returns.

3.30.123.6.2.1
(01-01-2014)
Domestic FP Definition

- (1) FP tax returns are tax returns that meet all of the following requirements:
 - the due date. (See *Holiday or Weekend Impact*, IRM 3.30.123.2.2).
 - Are computed by the taxpayer as a balance due tax return.
 - Are accompanied by a payment for exactly the computed balance due.

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- (2) FP tax returns explicitly exclude:
 - Delinquently filed tax returns
 - Tax returns accompanied by a payment for an amount greater than the computed balance due
 - Tax returns with Form 14039, *Identity Theft Affidavit* attached

3.30.123.6.2.2
(06-03-2019)
**Special Processing
Considerations for
Domestic FP IMF Tax
Returns**

- (1) Since the entity section of FP tax returns may contain change information from what IRS has on file, some FP tax returns are implied entity change requests. To the extent possible, FP tax returns must be processed so that entity updates can be made to the taxpayer's account within 90 calendar days.
- (2) Although OTFP tax returns take priority (to avoid paying refund interest), FP tax returns will be processed as fill in work, when possible, prior to the April peak.

Exception: If a Form 14039, *Identity Theft Affidavit*, is attached to a FP tax return process upon receipt, do not shelve.

- (3) As campus management ensures that staffing is sufficient and OTFP inventory levels are low, going into the April peak, management must also work to reduce FP inventory levels, to the extent practical, going into the April peak.
- (4) Once April Peak processing is underway, FP tax returns may be shelved until Program Completion has been accomplished for refund and no-refund sort tax returns. As those PCDs are accomplished and OTFP emphasis returns to a 10 day or lower BBTS Accomplished Cycle, FP tax return processing will resume.
- (5) Similarly, care must be taken with all FP tax returns to ensure that the DLNs assigned do not contain Julian Dates 155 or higher. GMF processing contains a validity check which presumes that all domestic IMF tax returns processed

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Since FP tax returns by definition are received by this date, they must not carry a transcribed IRS Received Date. Thus, if these tax returns carry a DLN with a Julian Date of 155 or higher, they will fall out to ERS.

3.30.123.6.2.3
(01-01-2014)
**PCD Definition for
Domestic FP IMF
Returns**

- (1) By Program Number, Program Completion will be considered accomplished when the cumulative Good Tape production (Function 950) is equal to or greater than 99.9 percent of the cumulative number of processable receipts

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Tape production is reached on or before the established PCD.

- (2) Determine processable receipts by using the following formula for each PCD:
 - Function 110 (Receipts)
 - Minus Function 920 (Rejects) closing inventory
 - Minus Function 940 (Block Deletions) cumulative receipts
 - Minus Function 960 (Program Deletions) cumulative production

Note: The following provides the data sources to be used in computing processable receipts.

- a. Function 110 cumulative volume for each counting period receipts come from the Function Volume Report within the Production Information and Monitoring System (PIMS).
- b. Function 940 cumulative receipts and Function 960 cumulative production volumes come from the Daily Production Report, PCC-22-40
- c. Function 920 closing inventory and Function 950 cumulative volume comes from the Balance Forward Listing, PCD-03-44.

Note: If using Function 180 (Batching Activities) cumulative production instead of Function 110, add Function 180 closing inventory (use zero if negative) minus 920, 940, 960, and Function 970 (Reinputs) cumulative production. Function 970 volume comes from the Daily Production Report, PCC-22-40.

3.30.123.6.2.4
(05-16-2011)
**Measuring FP - PCD
Accomplishment**

- (1) When evaluating the Program Completion Accomplishment for FP tax returns for the July PCD, there are no categories of tax returns excluded from the volume of processable receipts. Returns that fallout to BOBs and ERS are considered processable and must be corrected prior to PCD. BOB and Error inventory must be evaluated to determine the daily production needed to clear the inventory and meet PCD.
- (2) Management at the Headquarters and Campus levels must diligently monitor the volumes of FP tax returns being processed starting in mid-April through May and June to ensure that the number of tax returns that need to be transcribed per day to accomplish Program Completion does not become unreasonably large.
- (3) Similarly, Campus Management must monitor processing of Rejects to ensure timely processing and that inventories do not exceed the over aged guidelines.

3.30.123.6.2.5
(01-01-2025)
**Domestic Form 1040
Series FP (AUSPC,
KCSPC, OSPC Only)
(Program 43210, 43220,
43820 and 43920)
Processing
Specifications**

- (1) **Statutory Due Dates for Form 1040:**
 - April 15

Note: See *Holiday or Weekend Impact*, IRM 3.30.123.2.2
- (2) **Cycles:** Cycles are defined as Operating Number of Days in Cycle. See IRM 3.30.123.4.1, *Operating Number of Days in Cycle - A Day Counter*, or BBTS Accomplished Cycle. See IRM 3.30.123.4.2, *BBTS Accomplished Cycle - A Day Counter*.
 - Number of Days in Cycle must normally be 11 days or lower and must not exceed 45 days, with the following exception of from the period of the OTFP May PCD date to two weeks after the FP PCD.
- (3) **Scheduling Cycle:** All tax returns must be scheduled to meet the processing requirements noted above and throughout this IRM.
- (4) **Campus Program Completion Dates:**
 - Full-Paid (**April Peak**) -July 9, 2025 - Cycle 202528.

3.30.123.6.3
(01-01-2014)
**Domestic Form 1040
Series Tax Returns
Delayed for ITIN
Application Processing**

- (1) This subsection contains form/program specific information related to timely processing of Domestic Form 1040 Series tax returns delayed for ITIN Application processing. Form W-7 or Form W-7(SP), *Application for IRS Individual Taxpayer Identification Number*, must be complete before an ITIN can be assigned to make the tax return processable. See IRM 3.30.123.6.10, *Form W-7 and W-7(SP) Processing Specifications (AUSPC)*.

3.30.123.6.3.1
(01-01-2016)
**Domestic Form 1040
Series Tax Returns
Delayed for ITIN
Application Processing
Definition**

- (1) All Domestic Form 1040 Series tax returns received with a Form W-7 or Form W-7(SP), *Application for IRS Individual Taxpayer Identification Number*, cannot be processed until the ITIN is assigned.

3.30.123.6.3.2
(01-01-2014)

Special Processing Considerations for Domestic Form 1040 Series Tax Returns Delayed for ITIN Application Processing

- (1) Domestic Form 1040 Series tax returns received with Form W-7 or Form W-7(SP), *Application for IRS Individual Taxpayer Identification Number*, are presumed **not** to contain all information required for their processing, as they lack the Individual Taxpayer Identification Number (ITIN) which the applicant has requested.
- (2) The ITIN which the applicant has requested cannot be included on the tax return until the requested ITIN has been assigned, or cannot be excluded from the tax return until the ITIN application has been rejected. Thus, the ITIN application must be processed to completion before the accompanying tax return can be considered processable. Until the application has been processed to completion, the accompanying tax return must remain with the application.
- (3) Care must be taken to preserve the integrity of the IRS Received Date of the tax returns.
- (4) Similarly, care must be taken to preserve the integrity of the Return Processable Date (RPD) on the accompanying tax return.
- (5) Once the application has been processed to completion (and the RPD has been applied when appropriate), the accompanying tax return can be released for pipeline processing.

3.30.123.6.3.3
(01-01-2014)

PCD Definition for Domestic Form 1040 Series Tax Returns Delayed for ITIN Application Processing

- (1) The traditional approaches for measuring program completion for various tax returns do not apply well to this group of tax returns. Most of the traditional approaches assume that the IRS Received Date is roughly the date on which tax return processing can begin. Since this is not the case with tax returns delayed for ITIN application processing, a definition for accomplishing program completion that captures the essence of completing tax return processing in a reasonable amount of time after the tax return processing can begin, is better than the traditional definitions.
- (2) By Program Number, Program Completion will be considered accomplished when the cumulative volumes produced (in this case, from System Operations) in Function 610 is equal to, or greater than 100 percent of the cumulative number of receipts for that Program Number batched 10 working days prior to the established PCD.

3.30.123.6.3.4
(01-01-2016)

Measuring Domestic Form 1040 Series Tax Returns Delayed for ITIN Application Processing PCD Accomplishment

- (1) When evaluating the PCD Accomplishment for 1040 series Delayed for ITIN Application Processing tax returns for the **May PCD for OTFP** tax returns, there are no categories of tax returns excluded from the volume of batched receipts. Since the point of comparison is Function 610 rather than Function 950, no consideration for volumes of tax returns that are in inventory in ERS or Rejects needs to be made.
- (2) Definition for Domestic OTFP. See IRM 3.30.123.6.1.2, *Domestic OTFP Definition*.

3.30.123.6.3.5
(01-01-2025)

**Domestic Form 1040
Series Tax Returns
Delayed for ITIN
Application (AUSPC
Only) (Programs 43170
and 47810) Processing
Specifications**

(1) **Statutory Due Dates for Form 1040:**

- April 15
- October 15 (Form 4868, *Application for Automatic Extension of Time to File U.S. Individual Income Tax Return*, will state "ITIN TO BE REQUESTED" and Form 6401, *Request for Missing Information*, will be attached to the tax return since the IDRS TC could not post).

Note: See *Holiday or Weekend Impact*, IRM 3.30.123.2.2

(2) **Cycles:** Cycles are defined as BBTS Accomplished Cycle. IRM 3.30.123.4.2, *BBTS Accomplished Cycle - A Day Counter*

- Cycles must be maintained at a level of 10 working days or less from Batching to Function 610 cycle.

(3) **Scheduling Cycle:** All tax returns must be scheduled to meet the processing requirements noted above and throughout this IRM.

(4) **Campus Program Completion Dates:**

- Refund PCD (**April Peak**) - May 21, 2025 - Cycle 202521
- OTFP PCD (**October Peak**) - November 19, 2025 - Cycle 202547

3.30.123.6.4
(01-01-2020)

**International Form 1040
Series OTFP Tax
Returns**

(1) This subsection contains form/program specific information related to timely processing of International IMF tax returns. The requirements for IMF International processing can be found by referring to IRM 3.21.3, *Individual Income Tax Returns*, owned by C:DC:TS:CAS:SP:RPB:IMF.

(2) Form 1040-NR, *U.S. Nonresident Alien Income Tax Return*, Fiduciary Returns (indicated by a checked box, Name of Estate or Trust, or EIN) are processed by KCSPC as Automated Non-Master File (ANMF) tax returns. If received at another campus, transship to KCSPC.

3.30.123.6.4.1
(01-01-2014)

**International Form 1040
Series OTFP Tax
Returns**

(1) This subsection contains form/program specific information related to timely processing of IMF International OTFP tax returns.

3.30.123.6.4.2
(01-01-2011)

**International OTFP
Definition**

(1) OTFP tax returns include the following:

- Refund tax returns
- Balance due tax returns
- Credit elect tax returns
- Even balance tax returns
- Non-computed tax returns
- Non-taxable tax returns
- Part-paid tax returns
- Delinquently filed tax returns

3.30.123.6.4.3
(01-01-2025)
**Special Processing
Considerations for
International OTFP IMF
Tax Returns**

- (1) To the extent possible, to avoid refund interest paid, refund tax returns are to be processed so that the refund is issued to the taxpayer within 45 calendar days of the later of:
- The return due date (determined without regard to any extension of time for filing the return).
 - The return received date (used when the return is filed after the return due date, determined without regard to any extension of time for filing the return).
 - The date the return was received in processable form.

Exception: An interest-free period of 180 days applies to an overpayment resulting from tax deducted and withheld under Chapter 3 or Chapter 4 of the Internal Revenue Code, see IRC 6611(e)(4)

- (2) Campus management must ensure that staffing is sufficient and inventory levels are low enough going into the April peak to meet the OTFP PCD of May 21, 2025
- (3) Proper inventory production and control must be in place to ensure that in addition to the emphasis on the OTFP Refund PCD and on the OTFP Non-Refund Sort PCD, appropriate emphasis is also placed on processing approved Form 4868, *Application for Automatic Extension of Time to File U.S. Individual Income Tax Return*, prior to processing OTFP tax returns received after the end of the April counting period. See IRM 3.30.123.6.7, *Form 1040 Series Extensions - Form 4868*.

3.30.123.6.4.4
(04-21-2023)
**PCD Definition for
International OTFP IMF
Tax Returns**

- (1) By Program Number, Program Completion will be considered accomplished when the cumulative Good Tape production (Function 950) is equal to or greater than the cumulative number of processable receipts received for that

that Good Tape production is reached on or before the established PCD.

- (2) Determine processable receipts by using the following formula for each PCD:
- Function 110 (Receipts)
 - Minus Function 920 (Rejects) closing inventory
 - Minus Function 940 (Block Deletions) cumulative receipts
 - Minus Function 960 (Program Deletions) cumulative production
- (3) Sites that choose to separate refund and non-refund returns will use the following formula, in addition to paragraph 2, to determine processable receipts for the refund PCD:
- Minus function 110 (Receipts) for non-refund programs
 - Add function 230 cumulative production for non-refund programs

Note: The following provides the data sources to be used in computing processable receipts.

- Function 110 cumulative volume for each counting period receipts come from the Function Volume report within the Production Information and Monitoring System (PIMS).

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- b. Function 940 cumulative receipts and Function 960 cumulative production volumes comes from the Daily Production Report, PCC-22-40.
- c. Function 920 closing inventory and Function 950 cumulative volume comes from the Balance Forward Listing, PCD-03-44.
- d. Function 230 cumulative production comes from the Function Volume report within the Production Information and Monitoring System (PIMS).

Note: If using Function 180 (Batching Activities) cumulative production instead of Function 110, add Function 180 closing inventory (use zero if negative) minus Function 920, 940,960, and Function 970 (Reinputs) cumulative production. Function 970 volume comes from the Daily Production Report, PCC-22-40.

3.30.123.6.4.5
(01-01-2025)
Measuring OTFP - PCD Accomplishment

- (1) When evaluating the PCD Accomplishment for OTFP tax returns for the May Refund PCD, each campus may elect to perform the additional sort to segregate refund tax returns from all other OTFP tax returns and exclude the categories below from the May 21, 2025, PCD measurement.
 - Balance due tax returns
 - Credit elect tax returns
 - Even balance tax returns
 - Non-taxable tax returns
 - Part-paid tax returns

- (2) When evaluating the PCD Accomplishment for OTFP tax returns for the May No-Refund Sort PCD, no categories of OTFP tax returns are excluded from cumulative number of processable receipts received by the end of the counting period.

3.30.123.6.4.6
(01-01-2025)
International Form 1040 Series OTFP (AUSPC Only) (Programs 46110, 46120, 46140, 46160, 46180, and 46810) Processing Specifications

- (1) **Statutory Due Dates for Form 1040, Form 1040-NR, Form 1040 (PR) and Form 1040-SS:**

Note: See *Holiday or Weekend Impact* IRM 3.30.123.2.2

Form	Statutory Due Date	Characteristic
Form 1040	April 15	Contains an international component
	June 15	Taxpayer living abroad-Automatic two-month Extension
	October 15	If Extension filed timely (April 15)
Form 1040-NR, Form 1040-NR-EZ	April 15	Individuals with wages subject to U.S. income tax withholding or Estates and Trusts with office in the United States

Form	Statutory Due Date	Characteristic
	October 15	If Extension filed timely (April 15)
	June 15	Individuals without wages subject to U.S. income tax withholding or Estates and Trusts without office in the United States
	December 15	If Extension filed timely (June 15)
Form 1040 (PR) and Form 1040-SS	April 15	Contains an international component
	June 15	Taxpayer living abroad-Automatic two-month Extension
	October 15	If Extension filed timely (April 15)

(2) **Cycles:** Cycles are defined as Operating Number of Days in Cycle. See IRM 3.30.123.4.1, *Operating Number of days in Cycle - A Day Counter*, or BBTS Accomplished Cycle. See IRM 3.30.123.4.2, *BBTS Accomplished Cycle - A Day Counter*.

- Number of Days in Cycle must normally be 11 days or lower and must not exceed 13, with the exception of the period from the return due date to two weeks after the OTFP May PCD, when the sites are working to meet PCD.
- OTFP 1040 series tax returns sorted as no-refund. Tax returns received #
Measuring OTFP PCD Accomplishment, will to the extent possible, be processed by May 28, 2025.

(3) **Scheduling Cycle:** All tax returns must be scheduled to meet the processing requirements noted above and throughout this IRM.

(4) **REFUND TIMELINESS REMINDER:** Refunds must be issued within 45 calendar days of the dates outlined in IRM 3.30.123.6.1.3 to avoid payment of interest. However, to meet the customer service goals set forth in the Annual Business Plan, refund tax returns must be processed so that the refund is received by the taxpayer within 40 days of the estimated date on which the taxpayer mailed the tax return.

Exception: An interest-free period of 180 days applies to an overpayment resulting from tax deducted and withheld under Chapter 3 or Chapter 4 of the Internal Revenue Code, see IRC 6611(e)(4)

(5) **Campus Program Completion Dates:**

- OTFP PCD (**December Peak**) - January 15, 2025 - Cycle 202503

- Refund PCD (**April Peak**) - May 21, 2025 - Cycle 202521
- **Non-Refund Sort PCD - May 28, 2025 - Cycle 202522**
- OTFP PCD (**June Peak**) - July 16, 2025 - Cycle 202529
- OTFP PCD (**October Peak**) - November 19, 2025 - Cycle 202547

3.30.123.6.5
(01-01-2014)
**International Form 1040
Series FP Tax Returns**

- (1) This subsection contains form/program specific information related to timely processing of International IMF FP tax returns.

3.30.123.6.5.1
(01-01-2014)
**International FP
Definition**

- (1) FP tax returns are returns that meet all of the following requirements:

- the statutory due date
- Are computed by the taxpayer as a balance due tax return
- Are accompanied by a payment for exactly the computed balance due

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- (2) FP tax returns explicitly exclude:

- Delinquently filed tax returns
- Tax returns accompanied by a payment for an amount greater than the computed balance due
- Tax returns with Form 14039, *Identity Theft Affidavit* attached

3.30.123.6.5.2
(01-01-2014)
**Special Processing
Considerations for
International FP IMF Tax
Returns**

- (1) Since the entity section of Full-Paid (FP) tax returns may contain change information from what IRS has on file, some FP tax returns are implied entity change requests. To the extent possible, FP tax returns must be processed so that entity updates can be made to the taxpayer's account within 90 calendar days.

- (2) Although Other Than Full-Paid (OTFP) tax returns take priority (to avoid paying refund interest), FP tax returns must be processed as fill in work, when possible, prior to the April peak.

Exception: If a Form 14039, *Identity Theft Affidavit*, is attached to a FP tax return process upon receipt, do not shelve.

- (3) As campus management ensures that staffing is sufficient and OTFP inventory levels are low going into the April peak, you must work to reduce FP inventory levels, to the extent practical, going into the April peak.

- (4) Once April Peak processing is underway, FP tax returns may be shelved until Program Completion has been accomplished for Refund and No-Refund Sort tax returns. As those PCDs are accomplished and OTFP emphasis shifts to returning to a ten day or lower BBTS Accomplished Cycle, FP tax return processing will resume.

3.30.123.6.5.3
(01-01-2014)
**PCD Definition for
International FP IMF Tax
Returns**

- (1) By Program Number, Program Completion will be considered accomplished when the cumulative Good Tape production (Function 950) is equal to or greater than 99.9 percent of the cumulative number of processable receipts
Tape production is reached on or before the established PCD.

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(2) Determine processable receipts by using the following formula for each PCD:

- Function 110 (Receipts)
- Minus Function 920 (Rejects) closing inventory
- Minus Function 940 (Block Deletions) cumulative receipts
- Minus Function 960 (Program Deletions) cumulative production

Note: The following provides the data sources to be used in computing processable receipts.

- a. Function 110 cumulative volume for each counting period receipts come from the Function Volume Report within the Production Information and Monitoring System (PIMS).
- b. Function 940 cumulative receipts and Function 960 cumulative production volumes come from the Daily Production Report, PCC-22-40.
- c. Function 920 closing inventory and Function 950 cumulative volume comes from the Balance Forward Listing, PCD-03-44.

Note: If using Function 180 (Batching Activities) cumulative production instead of Function 110, add Function 180 closing inventory (use zero if negative), minus Functions 920, 940, 960, and Function 970 (Reinputs) cumulative production. Function 970 volume comes from the Daily Production Report, PCC-22-40.

3.30.123.6.5.4
(05-16-2011)
**Measuring FP - PCD
Accomplishment**

- (1) When evaluating the Program Completion Accomplishment for FP tax returns for the July PCD, there are no categories of tax returns excluded from the volume of processable receipts. Returns that fallout to BOBs and ERS are considered processable and must be corrected prior to PCD. BOB and Error inventory must be evaluated to determine the daily production needed to clear the inventory and meet PCD.
- (2) Management at the Headquarters and campus levels must diligently monitor the volume of FP tax returns being processed starting in mid-April through May and June to ensure that the number of tax returns that need to be transcribed per day to Accomplish Program Completion does not become unreasonably large.
- (3) Similarly, Campus Management must monitor the processing of Rejects to ensure timely processing and that guidelines for over aged are met.

3.30.123.6.5.5
(01-01-2025)
**International Form 1040
Series FP (AUSPC Only)
(Program 46220 and
46910) Processing
Specifications**

(1) **Statutory Due Dates for Form 1040 :**

- April 15
Note: If an electronically filed tax return has been rejected by the IRS and the taxpayer files a paper tax return; the paper tax return will be considered timely filed if postmarked by the later of the date of the tax return or ten calendar days after the date of the notification that the electronic submission was rejected. See IRM 3.30.123.12.2, *Electronic Postmark and Return Due Date*.
- June 15 - Form 1040-PR and Form 1040-SS (Taxpayer living abroad - automatic two-month extension).

Note: See *Holiday or Weekend Impact*, IRM 3.30.123.2.2

(2) **Scheduling Cycle:** All tax returns must be scheduled to meet the processing requirements noted above and throughout this IRM.

(3) **Campus Program Completion Dates:**

- Full-Paid PCD (**April Peak**) - July 9, 2025 - Cycle 202528
- Full-Paid PCD (**June Peak**) - September 10, 2025 - Cycle 202537

3.30.123.6.6
(01-01-2014)
**International Form 1040
Series Tax Returns
Delayed for ITIN
Application Processing**

(1) This subsection contains form/program specific information related to timely processing of international IMF tax returns. Form W-7 or Form W-7(SP), *Application for IRS Individual Taxpayer Identification Number (ITIN)*, must be complete before an ITIN can be assigned to make the tax return processable. See IRM 3.30.123.6.10, *Form W-7 and W-7(SP) Processing Specifications (AUSPC)*.

3.30.123.6.6.1
(01-01-2016)
**International Form 1040
Series Tax Returns
Delayed for ITIN
Application Processing
Definition**

(1) All International Form 1040 Series tax returns received with Form W-7 or Form W-7(SP), *Application for IRS Individual Taxpayer Identification Number (ITIN)*, cannot be processed until the ITIN is assigned.

3.30.123.6.6.2
(01-01-2015)
**Special Processing
Considerations for
International Form 1040
Series Tax Returns
Delayed for ITIN
Application Processing**

- (1) International Form 1040 Series tax returns received with Form W-7 and Form W-7(SP), *Application for IRS Individual Taxpayer Identification Number (ITIN)*, are presumed **not** to contain all information required for their processing, as they lack the ITIN which the applicant has requested.
- (2) The ITIN which the applicant has requested cannot be included on the tax return until the requested ITIN has been assigned, or cannot be excluded from the tax return until the ITIN application has been rejected. Thus, the ITIN application must be processed to completion before the accompanying tax return can be considered processable. Until the application has been processed to completion, the accompanying tax return must remain with the application.
- (3) Care must be taken to preserve the integrity of the IRS Received Date of the tax returns.
- (4) Similarly, care must be taken to preserve the integrity of the Return Processable Date (RPD) on the accompanying tax return.
- (5) Once the application has been processed to completion (and the RPD has been applied when appropriate, the accompanying tax return can be released for pipeline processing.
- (6) **Do not** input the transaction to prevent Delinquency Notices (TC 599, CC 18) when the Primary TIN is an ITIN or Internal Revenue Service Number (IRSN).

- 3.30.123.6.6.3
(01-01-2014)
PCD Definition for International Form 1040 Series Tax Returns Delayed for ITIN Application Processing
- (1) The traditional approaches for measuring program completion for various tax returns do not apply well to this group of tax returns. Most of the traditional approaches assume that the IRS Received Date is roughly the date on which tax return processing can begin. Since this is not the case with tax returns delayed for ITIN application processing, a definition for accomplishing program completion that captures the essence of completing tax return processing in a reasonable amount of time after the tax return processing can begin, is better than the traditional definitions.
- (2) By Program Number, Program Completion will be considered accomplished when the cumulative volumes produced (in this case, from System Operations) in Function 610 is equal to, or greater than 100 percent of the cumulative number of receipts for that Program Number batched ten working days prior to the established PCD.
- 3.30.123.6.6.4
(01-01-2014)
Measuring International Form 1040 Series Tax Returns Delayed for ITIN Application Processing PCD Accomplishment
- (1) When evaluating the PCD Accomplishment for 1040 series Delayed for ITIN Application Processing tax returns for the **May PCD for OTFP** tax returns, there are no categories of tax returns excluded from the volume of batched receipts. Since the point of comparison is Function 610 rather than Function 950, no consideration for volumes of tax returns that are in inventory in ERS or Rejects needs to be made.
- (2) Definition of International OTFP. See IRM 3.30.123.6.4.2, *International OTFP Definition*.
- 3.30.123.6.6.5
(01-01-2025)
International Form 1040 Series Tax Returns Delayed for ITIN Application (Program 46170 and 46870) Processing Specifications
- (1) **Statutory Due Date for Form 1040 (and conversions):**
- April 15
 - June 15 - Form 1040-PR and Form 1040-SS (Taxpayer living abroad - automatic two-month extension)
 - October 15 - (Form 4868 filed in April will state "ITIN TO BE REQUESTED" and Form 6401 will be attached to the tax return since no TC could post in April.)
- Note:** See *Holiday or Weekend Impact*, IRM 3.30.123.2.2
- (2) **Cycles:** Cycles are defined as BBTS Accomplished Cycle. IRM 3.30.123.4.2, *BBTS Accomplished Cycle - A Day Counter*
- Cycles must be maintained at a level of 10 working days or less from Batching to Function 610 cycle.
- (3) **Scheduling Cycle:** All tax returns should be scheduled to meet the processing requirements noted above and throughout this IRM.
- (4) **Campus Program Completion Dates:**
- OTFP PCD (**December Peak**) - January 15, 2025 - Cycle 202503
 - Refund PCD (**April Peak**) - May 21, 2025 - Cycle 202521
 - OTFP PCD (**June Peak**) - July 16, 2025 - Cycle 202529
 - OTFP PCD (**October Peak**) - November 19, 2025 - Cycle 202547

3.30.123.6.7
(01-01-2022)
**Form 1040 Series
Extensions - Form 4868
(AUSPC, KCSPC, OSPC
Only) (Programs 44700
and 4550X) and Form
2350 (AUSPC Only)
(Program 4550X)
Processing
Specifications**

(1) **Statutory Due Dates for Form 4868 (Form 4868 is used to request an automatic 6-month extension of time to file Form 1040 or Form 1040-NR):**

- April 15
- June 15 -Taxpayers abroad (box 8 checked) and taxpayer filing Form 1040-NR with income not subject to U.S. income tax withholding (box 9 checked)

Note: See *Holiday or Weekend Impact*, IRM 3.30.123.2.2

Note: Form 4868 is due on the same date as the applicable tax return. See IRM 3.30.123.6.1.6, *Domestic Form 1040 Series OTFP Processing Specifications (AUSPC, KCSPC, OSPC)*, IRM 3.30.123.6.2.5, *Domestic Form 1040 Series FP Processing Specifications (AUSPC, KCSPC, OSPC)*, IRM 3.30.123.6.4.6, *International Form 1040 Series OTFP Processing Specifications (AUSPC)* and IRM 3.30.123.6.5.5, *International Form 1040 Series FP Processing Specifications (AUSPC)*.

(2) **Statutory Due Date for Form 2350, *Application for Extension of Time to File U.S. Income Tax Return*, (This form is used to request an extension of time to file for U.S. citizens and resident aliens abroad who expect to qualify for special tax treatment):**

- April 15
- June 15

Note: See *Holiday or Weekend Impact*, IRM 3.30.123.2.2

(3) **Process requests for all Extensions of Time to File using the following guidelines:**

- Processing of extensions of time to file domestic tax returns must be **completed within 16 calendar days of the initial receipt day** (counting the day it is received). Processing of extensions of time to file **International** tax returns must be completed **within six calendar days of the initial receipt day**.
- If processing must be delayed during peak periods, all extensions #
or before the cycle in which the first delinquent, current year tax returns #
are processed. Extensions received in the processing center after the #
tiously as possible and prioritized over the associated type returns that #
15 due date would need to be processed before any returns received #
tional extensions received for the October 15 due date would need to be #
#
- These extensions may be related to the “delinquent” tax returns and the TC 460 must be posted in the same cycle or before the tax returns post, so that penalty (and interest on the penalty) will not be assessed and cause erroneous notices to be sent to taxpayers.

- d. In the case of denied extensions, notification of the denial must be initiated within ten calendar days of the denial determination in Code and Edit.

- (4) The requirements for Extension processing can be found by referring to IRM 3.11.212, *Applications for Extension of Time to File*, owned by C:DC:TS-:CAS:SP:RPB:IMF.

3.30.123.6.8
(01-01-2025)
**Form 1040-ES,
Estimated Tax for
Individuals (Program
44200) Processing
Specifications**

(1) **Statutory Due Date for Form 1040-ES:**

- 4th Quarter, Tax Year 2024 - January 15
- 1st Quarter, Tax Year 2025 - April 15
- 2nd Quarter, Tax Year 2025 - June 15
- 3rd Quarter, Tax Year 2025 - September 15

Note: See *Holiday or Weekend Impact*, IRM 3.30.123.2.2

(2) **Cycles:**

- 1 day (deposit), maximum three days during peak

(3) **Campus Program Completion Dates:**

- **4th** Quarter, January 21, 2025 - Cycle 202504
- **1st** Quarter, April 18, 2025 - Cycle 202517
- **2nd** Quarter, June 17, 2025 - Cycle 202525
- **3rd** Quarter, September 17, 2025 - Cycle 202538

- (4) The requirements for Lockbox processing are owned by C:DC:TS-:CAS:SP:ATP:LP.

3.30.123.6.9
(01-01-2025)
**Form 1040-X, Amended
U.S. Individual Income
Tax Return, Spousal
Payment Transcripts
(SPT) and CP 08, CP 09,
and CP 27 (AUSPC,
KCSPC, OSPC Only)
(Programs 3711X, 4440X,
4445X, 4449X and
4000X) Processing
Specifications**

(1) **Statutory Due Date for Form 1040-X and CP 08, CP 09, CP 27:**

- N/A (Refer to IRM 25.6.1, *Statute of Limitations Processes and Procedures*).

(2) **Cycles:**

- Amended returns received via e-file are to be processed within 30 calendar days from the IRS received date (day one) to the date the Correspondence Imaging Inventory (CII) case is reassigned or rerouted to another area (ending day), the case is closed (ending day), or the input of a TC 29X.
- Amended returns received on paper, and sent to the CII Unit to create a CII case for Submission Processing, are to be processed within 30 calendar days from the IRS received date (day one) to the date the CII case is reassigned or rerouted to another area (ending day), the CII case is closed (ending day), or the input of a TC 29X.
- Amended returns received on paper, and not sent to the CII unit to create a CII case for Submission Processing, are to be processed within 30 calendar days from the IRS received date (day one) to the date the document is delivered to the CII unit (ending day), or the input of a TC 29X.
- Amended returns identified as Inter Office (I/O) are to be processed within 30 days from the date entered in BBTS.

- Spousal Payment Transcripts are to be processed within 3 days from the date the site receives the case. Cases in inventory 4 days plus are considered aged.
- Letters CP 08, 09, and CP 27 are to be processed within 30 calendar days from the IRS received date (day one), to the date the CII case is reassigned or rerouted to another area (ending day), or the input of a TC 29X.

Note: Do *not* shelve under any circumstances.

(3) **Campus Program Completion Dates:**

- N/A

- (4) The Batch/Block Tracking System (BBTS) is used to track paper Amended inventories for Submission Processing.
- (5) The Correspondence Imaging Inventory (CII) is used to track e-filed amended returns submitted through the Mef platform.
- (6) The requirements for Form 1040-X and CP 08, CP 09, CP 27 received and processed by Submission Processing, refer to IRM 3.11.6, *Data Processing Tax Adjustments*, owned by C:DC:TS:CAS:SP:SPB:PP. For processing procedures of the claims routed to Accounts Management for processing, either from Receipt and Control or another area, refer to IRM 21.5, *Account Resolution* and IRM 21.6, *Individual Tax Returns*, owned by C:DC:TS:CAS:AM:PPG:I.

3.30.123.6.10
(03-26-2015)
Form W-7 and Form W-7(SP), Application for IRS Individual Taxpayer Identification Number (AUSPC Only) (Programs 33250 and 33350) Processing Specifications

- (1) **Program 33250-** Form W-7 or Form W-7(SP), received **without** income tax returns must be processed through the ITIN Real-Time-System (RTS) on a **20-day** cycle from IRS Received Date to Input (Function 380) in ITIN RTS.
- (2) **Program 33350-** Form W-7 or Form W-7(SP) , received **with** income tax returns must be processed through the ITIN Real-Time-System (RTS) on a **16-day** cycle from IRS Received Date to Input (Function 380) in ITIN RTS.
- (3) The requirements for processing Form W-7 or Form W-7(SP) can be found by referring to IRM 3.21.263, *IRS Individual Taxpayer Identification Number (ITIN) Real Time System (RTS)*, owned by C:DC:TS:CAS:SP:SPB:ITIN.

3.30.123.6.11
(01-01-2014)
Form W-7A, Application for IRS Adoptions Taxpayer Identification Number (AUSPC Only) (Program 33060) Processing Specifications

- (1) **Due Date for Form W-7A:**
- N/A
- (2) **Cycles:**
- 3 days from Entity delivering to Batching for processing through ISRP (Non-Peak)
 - 6 days (Peak - April 15 through May 15)
- (3) **Campus Program Completion Dates:**
- N/A

- (4) The requirements for processing Form W-7A can be found by referring to IRM 3.13.40, *Application for Taxpayer Identification Number for pending U.S. Adoptions*, owned by C:DC:TS:CAS:SP:SPB:PP.
- 3.30.123.7
(01-01-2014)
Processing Timeliness Criteria for BMF Domestic Income Tax Returns, Trust Estimated Payment Document, Extension Requests and BMF International Income Tax Returns
- (1) This subsection contains form/program specific information related to timely processing of BMF tax returns.
- (2) The requirements for BMF Domestic paper processing can be found by referring to IRM 3.11, *Returns and Documents Analysis*, owned by C:DC:TS:CAS:SP:RPB:BMF.
- (3) Form 1041-ES is processed by Lockbox. Correction procedures can be found by referring to IRM 3.12.10, *Revenue Receipts*, owned by C:DC:TS:CAS:SP:ATP:AD.
- (4) The requirements for Extension processing can be found by referring to IRM 3.11.212, *Applications for Extension of Time to File* and IRM 3.12.212, *Applications for Extension of Time to File Tax Returns*, owned by C:DC:TS:CAS:SP:RPB:IMF.
- (5) The requirement for BMF International paper processing can be found by referring to IRM 3.21, *International Returns and Documents Analysis*, owned by C:DC:TS:CAS:SP:RPB:IMF.
- (6) The procedures for correcting BMF documents can be found by referring to IRM 3.12, *Error Resolution*, owned by C:DC:TS:CAS:SP:RPB:BMF.
- 3.30.123.7.1
(01-01-2011)
BMF Domestic and International Tax Returns
- (1) This subsection contains form/program specific information related to the timely process of BMF **Domestic** tax returns.
- (2) Procedures for BMF extension forms follow the BMF tax returns.
- (3) BMF **International** tax return processing procedures. See IRM 3.30.123.7.12, *PCD for Form 1042, Form 1042-T, Form 1042-S, Form 3520, Form 3520-A, Form 8804, Form 8805, Form 8813, Form 8288 and Form 8288-A*.
- 3.30.123.7.1.1
(01-01-2018)
Special Processing Considerations for BMF Domestic and International Refund Tax Returns
- (1) **All** refund tax returns must be processed on a 6 day **Expedite Cycle**.
- (2) To the extent possible, to avoid refund interest paid, refund tax returns are to be processed so the refund is issued to the taxpayer within 45 calendar days or the later of:
- The return due date (determined without regard to any extension of time for filing the return).
 - The return received date (used when the return is filed after the return due date, determined without regard to any extension of time for filing the return).
 - The date the return was received in processable form.
- Exception:** An interest-free period of 180 days applies to an overpayment resulting from tax deducted and withheld under Chapter 3 or Chapter 4 of the Internal Revenue Code, see IRC 6611(e)(4).

- (3) Campus management must ensure that staffing is sufficient and inventory levels are low enough going into the peak period(s) to meet the Refund PCD designated for the particular tax return.
- (4) Proper inventory production and control must be in place to ensure that in addition to the emphasis on the Refund PCD, appropriate emphasis is also placed on processing approved extension forms prior to processing refund tax returns received after the end of the due date counting period. See IRM 3.30.123.7.11, *PCD for Extensions Form 4768, Form 5558, Form 7004, Form 7004 MeF, Form 8868, Form 8868 MeF and Form 8892 Processing Specifications*.

3.30.123.7.1.2
(01-01-2020)
Program Completion Date (PCD) Definition for BMF Domestic and International Refund Tax Returns

- (1) The traditional approach for measuring program completion does not apply well when processing BMF refund returns. When evaluating the PCD Accomplishment for refund returns there are no categories of tax returns excluded from the volume of batched receipts.
Note: PCD accomplishment is measured corporately, however, each processing center is responsible for ensuring that they meet the PCD definition for their site, to ensure that the corporate PCD is met.

- (2) By Program Number, Program Completion will be considered accomplished prior to the established PCD have been processed to function 610.

Note: Batching must be current as defined in IRM 3.30.123.

- (3) Data source used to determine PCD accomplishment will be a BBTS multi query.

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3.30.123.7.1.3
(01-01-2025)
Program Completion Date (PCD) Definition for BMF Domestic and International Non-Refund Tax Returns

- (1) By Program Number, Program Completion will be considered accomplished when the cumulative Good Tape (Function 950) is equal to or greater than the cumulative number of processable receipts received for that Program Number
Note: PCD accomplishment is measured corporately, however, each processing center is responsible for ensuring that they meet the PCD definition for their site, to ensure that the corporate PCD is met.

- (2) Determine processable receipts by using the following formula for each PCD:
 - Function 110 (Receipts)
 - Minus Function 920 (Rejects) closing inventory
 - Minus Function 940 (Block Deletions) cumulative receipts
 - Minus Function 960 (Program Deletions) cumulative production

Note: The following provides the data sources to be used in computing processable receipts and PCD accomplishment.

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- a. Function 110 cumulative volume for each counting period receipts come from the Function Volume Report within the Production Information and Monitoring System (PIMS).
- b. Function 940 cumulative receipts and Function 960 cumulative production volumes come from the Daily Production Report, PCC-22-40.
- c. Function 920 closing inventory and Function 950 cumulative volume comes from the Balance Forward Listing, PCD-03-44.

Note: If using Function 180 (Batching Activities) cumulative production instead of Function 110, add Function 180 closing inventory (use zero if negative) minus Function 920, 940, 960, and Function 970 (Reinputs) cumulative production. Function 970 volume comes from the Daily Production Report, PCC-22-40.

- (3) Each Submission Processing Center can use its Daily Production Reports (DPR), Batch Profile Report (BPR), Error Resolution System (ERS) Reports and GMF-06-40 (report of outstanding BOBs) to monitor the processing of returns. Special emphasis will be given to utilizing the SCCF Aged List and other SCCF Extracts (Extracts can be ordered by Accounting Data Control team using SCFRQ) to determine if all documents have been processed through ISRP, SCRIPS, BOBs and ERS.
- (4) PCD definition for multiple forms processed under the same parent program
 - a. The traditional approach for measuring program completion does not apply well when more than one form is processed under the same parent program. When evaluating the PCD Accomplishment for non-refund Form 706, Form 709-GS(D), Form 706-GS(T), Form 720 (ACA and non-ACA), Form 11-C, Form 730, Form 4720, Form 1041-A, and Form 1066 there are no categories of tax returns excluded from the volume of batched receipts. Since the point of comparison is Function 230 rather than Function 950, no consideration for volumes of tax returns that are in ERS or Rejects needs to be made.
 - b. By Program Number, Program Completion will be considered accomplished when the cumulative volumes produced in Function 230 is equal to or greater than 100 percent of the cumulative number of receipts (Function 110) for that Program Number received by the end of the
 - c. The data sources used to determine PCD accomplishment are the Detailed PIMS Monitoring Report for Function 110 and the Daily Production Report (PCC22-40) for Function 230.
- (5) For any tax returns received within the specified counting period or delinquent filed tax returns which cannot be processed by the PCD as established within this IRM, TC 599 Closing Code (CC) 18 must be input. If the filer is a subsidiary on a consolidated Form 1120 return, input TC 590 CC 14. This includes block deletes in BOBs and Rejects.
 - a. Processing procedures for block deletes and BOBs can be found by referring to IRM 3.40.37, *General Instructions*.
 - b. Processing procedures for Rejects can be found by referring to IRM 3.12.38, *BMF General Instructions*.
- (6) Input of a TC 599 will not aid in meeting PCD. However, TC 599 must be used to satisfy the module for non-remittance tax returns in BOBs, Rejects, and Code and Edit status to prevent erroneous tax return delinquency notices. TC

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599 must be input no later than three weeks prior to the delinquency check. Due to various actions that are impacted by the processing of the actual tax return (e.g., trust fund activity) input of a TC 599 does not preclude the campus from continuing the processing of the tax return. All tax returns that were not processed prior to PCD (e.g., unlocatable BOBs, ERS unworkable suspense, etc.) must be located and processed within 45 calendar days after PCD.

- (7) Since the posting of a TC 610 will suppress delinquency notices, a TC 599 must only be input on non-remittance tax returns.
- (8) If for any reason, the campus identifies an “orphan” or unprocessed block, a TC 599 CC 18, must be input three weeks prior to the delinquency check. Every effort must be made to locate these tax returns and process them within 45 calendar days after PCD.
- (9) Guidelines for preparing Transmission Spreadsheet for the Weekly BMF Returns Processing Report can be found by referring to IRM 3.30.124, *Campus Monitoring Reports*.
- (10) Timely filed current year/quarterly tax returns (other than employment tax returns) can be leveled one week prior to the due date through the PCD (e.g., Form 1120-S for tax period 202506 with a due date of September 15 can be leveled beginning one week prior to the due date on September 8). Timely filed current calendar year and all quarterly employment tax returns may be leveled two weeks prior to the due date through the PCD (e.g., Form 941 for tax period 202503, due April 30, can be leveled beginning two weeks prior to the due date on April 16). All other tax returns must stay on cycle and PCD must be met. Requests for an exception to level must be elevated to management at the Headquarters level for approval.

Note: During the 2025 processing year requests for exception is not necessary for some BMF forms as processing days have already been extended. Specific guidelines can be found under each form type.

3.30.123.7.1.4
(01-01-2025)
**Processing Forms on an
“Expedite” Cycle**

- (1) At the campus discretion, all BMF tax returns may be processed using an 11 or 16 day BBTS processing cycle with the exception of Form 720, *Quarterly Federal Excise Tax Return*, 944 series and **all** refund tax returns.

Note: During the 2025 processing year some BMF tax returns can be processed using a 16 day BBTS processing cycle. Specific guidelines can be found under each form type. Implementation of a 16 day cycle is at the discretion of the campus.

- (2) The tax forms listed below must be processed on a **6 day Expedite BBTS Cycle**. Processing must be completed in 11 business days or less counting from the IRS received date through Tape Edit Processing (TEP).

All BMF Refund Tax Returns

- Form 720 (Refund and Non-Refund)
- Form 944, Form 944 (PR), Form 944 (SP), Form 944-SS (Refund and Non-Refund) - Received after January 1 and through PCD

Exception:

- Form 8038-CP, *Return for Credit Payments to Issuers of Qualified Bonds*, 6-day cycle
- KITA/KIA, Original tax returns, 3-day cycle

(3) The forms and CP notices listed below must be routed to the proper area expeditiously to be processed. For destination and additional routing criteria can be found by referring to IRM 3.10.72, *Receiving, Extracting, and Sorting*.

- Form 514-B, *Credit Transfer Voucher*
- Form 1331 and Form 1331-B, *Notice of Adjustment*
- Form 2158, *Credit Transfer Voucher*
- Form 2287, *Notice of Check Not Accepted by Bank*
- Form 3177, *Notice of Action for Entry on Master File*
- Form 3245, *Posting Voucher-Refund Cancellation or Repayment*
- Form 3413, *Transcription List (Account Transfer-In)*
- Form 3753, *Manual Refund Posting Voucher*
- Form 3809, *Miscellaneous Adjustment Voucher*
- Form 4338, *Information of Certified Transcript Request*
- Form 4830, *IDRS Multi-Purpose Posting Document*
- Form 8485, *Assessment Adjustment Case Record*
- Form 12857, *Refund Transfer Posting Voucher*
- Form 13133, *Expedite Processing Cycle*
- CP 54, *Return Posts to Invalid Segment (IMF)*
- CP 108, CP 403 and CP 406
- CP 59, CP 259, CP 759, CP 518 and CP 959, *Request for Information about Tax Return*

(4) Any prior year tax return with Form 13133, attached that is submitted by the Examination or EP/EO function must be processed at a maximum 6 day Expedite Cycle.

(5) All payment posting vouchers, such as Form 809, *Receipt for Payment of Taxes*, Form 3244 and Form 3244-A, *Payment Posting Voucher*, Form 3552, *Prompt Assessment Billing Assembly* and Form 4466, *Corporation Application for Quick Refund of Overpayment of Estimated Tax* must be expedited.

(6) Form 5248, *Transfer Request*, requests for account reactivation from retention must be processed within 12 workdays.

3.30.123.7.1.5
(01-01-2025)

**Measuring PCD
Accomplishment**

(1) The following processes must be maintained when implementing the 11 or 16 day BBTS processing cycle:

Note: The 16 day BBTS processing cycle only applies to specific tax returns processed during the 2025 processing year. Specific guidelines can be found under each form type. Implementation of a 16 day cycle is at the discretion of the campus.

- 45-day interest free period for refund tax returns must be met, and
- **PCD must be met**, and

- Batching must be timely (“timely” is defined as no more than two workdays from the IRS Received Date).

Exception: An interest-free period of 180 days applies to an overpayment resulting from tax deducted and withheld under Chapter 3 or Chapter 4 of the Internal Revenue Code, see IRC 6611(e)(4).

- (2) When evaluating the PCD Accomplishment for Refund BMF tax returns, no categories of tax returns are excluded from cumulative number of processable receipts received by the end of the counting period.

3.30.123.7.2
(01-01-2014)
PCD for Form 706, Form 706-GS(D), Form 706-GS(T) and Form 709

- (1) This subsection contains form/program specific information related to timely processing of Estate and Gift Tax Returns.
- (2) Procedures for processing these forms can be found by referring to IRM 3.11.106, *Estate and Gift Tax Returns*, owned by C:DC:TS:CAS:SP:RPB:BMF.

3.30.123.7.2.1
(01-01-2025)
Form 706, U.S. Estate Tax Return (KCSPC Only) (Program 12400) Processing Specifications

- (1) **Statutory Due Date for Form 706:**
 - 9 months after the date of death.
Note: An approved extension extends the filing period for six months
Note: For the purpose of determining PCD volumes December 31 will be used as the due date
- (2) **Cycles:** Cycles are defined as Operating Number of Days in Cycle. IRM 3.30.123.4.1, *Operating Number of Days in Cycle - A Day Counter*.
 - Number of Days in Cycle must normally be 25 days or lower and must not exceed 29, **but PCD must be met**
- (3) **Campus Program Completion Dates:**
 - Refund (**December 2023 filers**) - January 22, 2025 - Cycle 202504
 - Non-Refund (**December 2023 filers**) - February 5, 2025 - Cycle 202506
 - Monthly tax returns that are filed for January 2024 and later are to be completed as described. See IRM 3.30.123.2.1, *PCD Definitions*.
- (4) **Other Requirements:**
 - a. All non-remittance tax returns that are in BOBs, Rejects, or Code and Edit status need to have a TC 599 CC 18 input three weeks prior to the delinquency check.
 - b. Continue processing once you have input the transaction to suppress the delinquency notice.

3.30.123.7.2.2
(01-01-2025)
**Form 706-GS(D),
Generation-Skipping
Transfer Tax Return for
Distributions (KCSPC
Only) (Program 12400)
Processing
Specifications**

(1) **Statutory Due Date for Form 706-GS(D):**

- April 15
- October 15 (Extended due date)

Note: See *Holiday or Weekend Impact*, IRM 3.30.123.2.2

(2) **Cycles:** Cycles are defined as Operating Number of Days in Cycle. IRM 3.30.123.4.1, *Operating Number of Days in Cycle - A Day Counter*.

- Number of Days in Cycle must normally be 25 days or lower and must not exceed 29, **but PCD must be met**

(3) **Campus Program Completion Dates:**

- Refund (**April Peak**) - May 7, 2025 - Cycle 202519
- Non-Refund (**April Peak**) - May 21, 2025 - Cycle 202521
- Refund (**October Peak**) - November 5, 2025 - Cycle 202545
- Non-Refund (**October Peak**) - November 19, 2025 - Cycle 202547

3.30.123.7.2.3
(01-01-2025)
**Form 706-GS(T),
Generation-Skipping
Transfer Tax Return For
Terminations (KCSPC
Only) (Program 12400)
Processing
Specifications**

(1) **Statutory Due Date for Form 706-GS(T):**

- April 15
- October 15 (Extended due date)

Note: See *Holiday or Weekend Impact*, IRM 3.30.123.2.2

(2) **Cycles:** Cycles are defined as Operating Number of Days in Cycle. IRM 3.30.123.4.1, *Operating Number of Days in Cycle - A Day Counter*.

- Number of Days in Cycle must normally be 25 days or lower and must not exceed 29, **but PCD must be met**

(3) **Campus Program Completion Dates:**

- Refund (**April Peak**) - May 7, 2025 - Cycle 202519
- Non-Refund (**April Peak**) - May 21, 2025 - Cycle 202521
- Refund (**October Peak**) - November 5, 2025 - Cycle 202545
- Non-Refund (**October Peak**) - November 19, 2025 - Cycle 202547

3.30.123.7.2.4
(01-01-2025)
**Form 709, United States
Gift (and Generation -
Skipping Transfer) Tax
Return (KCSPC Only)
(Program 12410)
Processing
Specifications**

(1) **Statutory Due Date for Form 709:**

- April 15
- October 15 (Extended due date)

Note: See *Holiday or Weekend Impact*, IRM 3.30.123.2.2

(2) **Cycles:** Cycles are defined as Operating Number of Days in Cycle. IRM 3.30.123.4.1, *Operating Number of Days in Cycle - A Day Counter*.

- Number of Days in Cycle must normally be 25 days or lower and must not exceed 29, **but PCD must be met**

(3) **Campus Program Completion Dates:**

- Refund (**April Peak**) - May 7, 2025 - Cycle 202519
- Non-Refund (**April Peak**) - May 21, 2025 - Cycle 202521

- Refund (**October Peak**) - November 5, 2025 - Cycle 202545
- Non-Refund (**October Peak**) - November 19, 2025 - Cycle 202547

3.30.123.7.3
(01-01-2018)
PCD for Form 720, Form 730, Form 2290 Series and Form 11-C

- (1) This subsection contains form/program specific information related to timely processing of Excise Tax Returns.
- (2) Procedures for processing these forms can be found by referring to IRM 3.11.23, *Excise Tax Returns*, owned by C:DC:TS:CAS:SP:RPB:BMF.
- (3) There are no valid forms for filing extensions for these forms.
- (4) Form 2290 with the designation "FR" is for domestic tax returns for U.S. residents who speak French.

Note: Form 2290 (FR) was made obsolete on January 29, 2015.

- (5) Form 2290 with the designation "SP" is for domestic tax returns for U.S. residents who speak Spanish.

3.30.123.7.3.1
(01-01-2025)
Form 720, Quarterly Federal Excise Tax Return (OSPC Only) (Program 11800) Processing Specifications

- (1) **Statutory Due Date for Form 720:**

- 4th Quarter - January 31
- 1st Quarter - April 30
- 2nd Quarter - July 31
- 3rd Quarter - October 31

Note: See *Holiday or Weekend Impact*, IRM 3.30.123.2.2

- (2) **Cycles:** Cycles are defined as Operating Number of Days in Cycle. IRM 3.30.123.4.1, *Operating Number of Days in Cycle - A Day Counter*.

- Form 720, excluding taxes for the Affordable Care Act (ACA) Number of Days in Cycle must normally be 6 days or lower.

Note: Batched under programs 11800, 11801, and 11802

- Form 720 reporting ONLY ACA (Patient Centered Outcome Research (PCOR) or Medical Device) Number of Days in Cycle must normally be 11 days or lower.

Note: Batched under program 11804 and 11809

- (3) Form 720 cutoff cycles to be included in Certifications:

- 4th Quarter 2024 - 202308 ECC-MTB Posting Cycle (TXPD 202412)
- 1st Quarter 2025 - 202421 ECC-MTB Posting Cycle (TXPD 202503)
- 2nd Quarter 2025 - 202434 ECC-MTB Posting Cycle (TXPD 202506)
- 3rd Quarter 2025 - 202447 ECC-MTB Posting Cycle (TXPD 202509)

- (4) **Campus Program Completion Dates:**

Tax Period	Non-ACA PCD	ACA Only PCD
4th Quarter	February 19, 2025 - 202508	March 19, 2025 - 202512
1st Quarter	May 21, 2025 - 202521	June 4, 2025 - 202523
2nd Quarter	August 20, 2025 - 202534	September 17, 2025 - 202538
3rd Quarter	November 19, 2025 - 202547	December 17, 2025 - 202551

(5) **Other Requirements:**

- a. All non-remittance tax returns that are in BOBs, Rejects, or Code and Edit status need to have a TC 599 CC 18 input three weeks prior to the Delinquency Check. Continue processing once you have input the transaction to suppress the delinquency notice.
- b. The PCD is the same for Refunds and Non-Refunds, but Refunds must be worked prior to the Non-Refunds to ensure the interest free period is met.

3.30.123.7.3.2
(01-01-2025)

Form 730, Monthly Tax Return for Wagers (OSPC Only) (Program 12700) Processing Specifications

(1) **Statutory Due Date for Form 730:**

- By the last day of the month following the month that the wagers were reported.

(2) **Cycles:** Cycles are defined as Operating Number of Days in Cycle. IRM 3.30.123.4.1, *Operating Number of Days in Cycle - A Day Counter*.

- Number of Days in Cycle must normally be 16 days or lower.

(3) **Campus Program Completion Dates:**

Note: See *Holiday or Weekend Impact*, IRM 3.30.123.2.2

End of Tax Year	Tax Return Statutory Due Date	PCD
October 31, 2024	November 30, 2024	January 8, 2025 - 202502
November 30, 2024	December 31, 2024	February 5, 2025 - 202506
December 31, 2024	January 31, 2025	March 5, 2025 - 202510
January 31, 2025	February 28, 2025	April 2, 2025 - 202514
February 28, 2025	March 31, 2025	May 7, 2025 - 202519
March 31, 2025	April 30, 2025	June 4, 2025 - 202523
April 30, 2025	May 31, 2025	July 9, 2025 - 202528
May 31, 2025	June 30, 2025	August 6, 2025 - 202532
June 30, 2025	July 31, 2025	September 3, 2025 - 202536
July 31, 2025	August 31, 2025	October 8, 2025 - 202541
August 31, 2025	September 30, 2025	November 5, 2025 - 202545
September 30, 2025	October 31, 2025	December 3, 2025 - 202549

(4) **Other Requirements:**

- a. All non-remittance tax returns that are in BOBs, Rejects, or Code and Edit status need to have a TC 599 CC 18 input three weeks prior to the Delinquency Check. Continue processing once you have input the transaction to suppress the delinquency notice.

- (5) Expedite all Form 730 for prior months that are claiming an overpayment on Line 5, or have a Form 8849, *Claim for Refund of Excise Taxes*, Schedule 6 attached when identified in Code and Edit.

3.30.123.7.3.3
(01-01-2025)

Form 2290, Form 2290(SP), Heavy Highway Vehicle Use Tax Return (OSPC Only) (Program 12300) Processing Specifications

(1) **Statutory Due Date for Form 2290, and Form 2290(SP):**

- First Use, or when first determined that the vehicle will exceed 5,000 miles (7,500 for agricultural vehicles), will have the due date on the **last day of the month following the month** of the first taxable use (vehicle first used in February - tax return due March 31).

(2) **Cycles:** Cycles are defined as Operating Number of Days in Cycle. IRM 3.30.123.4.1, *Operating Number of Days in Cycle - A Day Counter*.

- Number of Days in Cycle must normally be 11 days or lower.

(3) **Campus Program Completion Dates:**

- **(August Peak)** -September 24, 2025 - Cycle 202539

(4) **Other Requirements:**

- a. All non-remittance tax returns in BOBs, Rejects, or Code and Edit status need to have a TC 599 CC 18 input three weeks prior the delinquency check. Continue processing once you have input the transaction to suppress the delinquency notice.

3.30.123.7.3.4
(01-01-2025)

Form 11-C, Occupational Tax and Registration Return for Wagering (OSPC Only) (Program 12700) Processing Specifications

(1) **Due Date for Form 11-C:**

- July 1 of each year or date business commences

(2) **Cycles:** Cycles are defined as Operating Number of Days in Cycle. IRM 3.30.123.4.1, *Operating Number of Days in Cycle - A Day Counter*.

- Number of Days in Cycle must normally be 16 days or lower.

(3) **Campus Program Completion Dates:**

- **July Filers** - August 6, 2025 - Cycle 202532
- Monthly tax returns that are filed for August 2025 and later are to be completed as described. See IRM 3.30.123.2.1, *PCD Definitions*.

(4) **Other Requirements:**

- a. All non-remittance tax returns in BOBs, Rejects, or Code and Edit status need to have a TC 599 CC 18 input three weeks prior to the delinquency check. Continue processing once you have input the transaction to suppress the delinquency notice.

3.30.123.7.3.5
(01-01-2017)

GAS-01-42 Report of Credits, Claims, and Adjustments (Quarterly Treasury - 90 Report

(1) It is essential that the Revenue Oversight and Support Office (OS:CFO:FMO) complete the quarterly Refunds & Credits certifications to Treasury on a timely basis to help meet the scheduled dates. It is imperative that each campus Quarterly Treasury-90 Report (T-90), post to Control-D by close of business the fifth workday after the close of the calendar quarter being reported.

(2) The close of the calendar quarters will be the last days of the quarter being reported except for the quarter normal ending September 30. The September quarter will cut off early. The cutoff date is reported in the year-end Memo annually. This information must be included in the Fiscal Year (FY) Reports due September 30. The last cycle for each quarter is based on the ECC-MTB Posting Cycles calendar. In the event the final processing cycle for a quarter is changed, use the changed cycle data for that input.

(3) The reporting requirements for the T-90 Report, etc., are owned by OS:CFO:FM:O.

3.30.123.7.4
(01-01-2014)

PCD for Form 940, Form 940(PR), Form 941, Form 941(PR), Form 941-SS, Form 943, Form 943(PR), Form 944, Form 944(PR), Form 944(SP), Form 944-SS, Form 945 and Form CT-1

- (1) This subsection contains form/program specific information related to timely processing of Unemployment and Employment Tax Returns. All will be referred to as "Employment" tax returns in this section.
- (2) Procedures for processing Form 940 are found in IRM 3.11.154, *Unemployment Tax return*. Procedures for Form 941, Form 943, 944 series, Form 945 and Form CT-1 are found in IRM 3.11.13, *Employment Tax Returns*. Both IRMs are owned by C:DC:TS:CAS:SP:RPB:BMF.
- (3) Forms with the designation of "PR" and "SS" are International tax returns for residents of Puerto Rico (PR), Guam, Virgin Islands, American Samoa, Commonwealth of the Northern Mariana Islands, Federated States of Micronesia, Marshall Islands, and Palau.
- (4) Forms with the designation of "SP" are domestic tax returns for U.S. residents who speak Spanish.
- (5) There are no valid extensions for these forms.

3.30.123.7.4.1
(01-01-2025)

Form 940 and Form 940(PR), Employer's Annual Federal Unemployment (FUTA) Tax Return (Programs 11100 and 11140) Processing Specifications

- (1) **Statutory Due Date for Form 940 and Form 940(PR):**
 - January 31

Note: See *Holiday or Weekend Impact*, IRM 3.30.123.2.2
- (2) **Cycles:** Cycles are defined as Operating Number of Days in Cycle. IRM 3.30.123.4.1, *Operating Number of Days in Cycle - A Day Counter*.
 - Number of Days in Cycle must normally be 16 days or lower and must not exceed 50, **but PCD must be met**
- (3) **Campus Program Completion Dates:**
 - Refund (**January Peak**) - February 19, 2025 - Cycle 202508
 - Non-Refund (**January Peak**) - April 23, 2025 - Cycle 202517
- (4) **Other Requirements:**
 - a. All non-remittance tax returns in BOBs, Rejects, or Code and Edit status need to have a TC 599 CC 18 input three weeks prior to the delinquency check. Continue processing once you have input the transaction to suppress the delinquency notice.

3.30.123.7.4.2
(01-01-2025)
Form 941, Employer's Quarterly Federal Tax Return (Program 11200) / Form 941(PR) and Form 941-SS, Employer's Quarterly Federal Tax Return (OSPC Only) (Program 11210) Processing Specifications

(1) **Statutory Due Dates for Form 941, Form 941(PR) and Form 941-SS:**

- 4th Quarter - January 31
- 1st Quarter - April 30
- 2nd Quarter - July 31
- 3rd Quarter - October 31

Note: See *Holiday or Weekend Impact*, IRM 3.30.123.2.2

(2) **Cycles:** Cycles are defined as Operating Number of Days in Cycle. IRM 3.30.123.4.1, *Operating Number of Days in Cycle - A Day Counter*.

- Number of Days in Cycle must normally be 16 days or lower and must not exceed 32, **but PCD must be met**

(3) **Campus Program Completion Dates:**

Tax Period	Refund	Non-Refund
4th Quarter	February 19, 2025 - 202508	March 19, 2025 - 202512
1st Quarter	May 21, 2025 - 202521	June 17, 2025 - 202525
2nd Quarter	August 20, 2025 - 202534	September 17, 2025 - 202538
3rd Quarter	November 19, 2025 - 202547	December 17, 2025 - 202551

(4) **Other Requirements:**

- a. All non-remittance tax returns in BOBs, Rejects, or Code and Edit status need to have a TC 599 CC 18 input three weeks prior to the Delinquency Check. Continue processing once you have input the transaction to suppress the delinquency notice.

3.30.123.7.4.3
(01-01-2025)
Form 943, Employer's Annual Tax Return for Agricultural Employees (Program 11600); and Form 943(PR), Employer's Annual Tax Return for Agricultural Employees (Puerto Rico) (OSPC Only) (Program 11610) Processing Specifications

(1) **Statutory Due Date for Form 943 and Form 943(PR):**

- January 31 (or ten days later, if timely full-paid deposits are made)

Note: See *Holiday or Weekend Impact*, IRM 3.30.123.2.2

(2) **Cycles:** Cycles are defined as Operating Number of Days in Cycle. IRM 3.30.123.4.1, *Operating Number of Days in Cycle - A Day Counter*.

- Number of Days in Cycle must normally be 16 days or lower and must not exceed 32, **but PCD must be met**

(3) **Campus Program Completion Dates:**

- Refund (**January Peak**) - February 19, 2025 - Cycle 202508
- Non-Refund (**January Peak**) - April 2, 2025 - Cycle 202514

(4) **Other Requirements:**

3.30.123.7.4.4
(01-01-2025)

Form 944, Employer's Annual Federal Tax Return (Program 11650), Form 944(SP), Employer's Annual Federal Tax Return (OSPC Only) (Program 11650), and Form 944(PR) and Form 944-SS, Employer's Annual Federal Tax Return (OSPC Only) (Program 11680) Processing Specifications

- a. All non-remittance tax returns in BOBs, Rejects, or Code and Edit status need to have a TC 599 CC 18 input three weeks prior to the Delinquency Check. Continue processing once you have input the transaction to suppress the delinquency notice.

(1) **Statutory Due Date for Form 944, Form 944(SP), Form 944(PR) and Form 944-SS:**

- January 31 (or ten days later, if timely full-paid deposits are made)

Note: See *Holiday or Weekend Impact*, IRM 3.30.123.2.2

(2) **Cycles:** Cycles are defined as Operating Number of Days in Cycle. IRM 3.30.123.4.1, *Operating Number of Days in Cycle - A Day Counter*.

- Number of Days in Cycle must normally be 6 days or lower prior to PCD and 16 days or lower after PCD and must not exceed 32, **but PCD must be met**

(3) **Campus Program Completion Dates:**

- Refund/Non-Refund (**January Peak**) - February 19, 2025 - Cycle 202508

Note: Expedite processing of all Form 944 returns (timely or delinquent) received from January 1st through the current year's PCD is necessary to ensure taxpayers receive sufficient notification to timely file the quarterly Form 941 if required. Returns received after the PCD will resume normal processing.

(4) **PCD DEFINITION FOR FORM 944 SERIES TAX RETURN**

- a. The traditional approach for measuring program completion does not apply well for the Form 944, Form 944(SP), Form 944(PR) and Form 944-SS, due to the compressed processing time frame and high percentage of the returns going unpostable for mismatched filing requirements (UPC 329 RC 6). When evaluating the PCD Accomplishment for Form 944 series there are no categories of tax returns excluded from the volume of batched receipts. Since the point of comparison is Function 230 rather than Function 950, no consideration for volumes of tax returns that are in ERS or Rejects needs to be made.
- b. By Program Number, Program Completion will be considered accomplished when the cumulative volumes produced in Function 230 is equal to or greater than 100 percent of the cumulative number of receipts (Function 110) for that Program Number which are batched 5 working days prior to the established PCD.

(5) **Other Requirements:**

- a. All non-remittance tax returns in BOBs, Rejects, or Code and Edit status need to have a TC 599 CC 18 input three weeks prior to the Delinquency Check. Continue processing once you have input the transaction to suppress the delinquency notice.

- b. The PCD is the same for Refunds and Non-Refunds, but Refunds must be worked prior to the Non-Refunds to ensure the interest free period is met.

3.30.123.7.4.5
(01-01-2025)
**Form 945, Annual
Return of Withheld
Federal Income Tax
(Program 11250)
Processing
Specifications**

(1) **Statutory Due Date for Form 945:**

- January 31 (or ten days later, if timely full-paid deposits are made)

Note: See *Holiday or Weekend Impact*, IRM 3.30.123.2.2

(2) **Cycles:** Cycles are defined as Operating Number of Days in Cycle. IRM 3.30.123.4.1, *Operating Number of Days in Cycle - A Day Counter*.

- Number of Days in Cycle must normally be 16 days or lower and must not exceed 32, **but PCD must be met**

(3) **Campus Program Completion Dates:**

- Refund (**January Peak**) - February 19, 2025 - Cycle 202508
- Non-Refund (**January Peak**) - April 2, 2025 - Cycle 202514

(4) **Other Requirements:**

- a. All non-remittance tax returns in BOBs, Rejects, or Code and Edit status need to have a TC 599 CC 18 input three weeks prior to the Delinquency Check. Continue processing once you have input the transaction to suppress the delinquency notice.

3.30.123.7.4.6
(01-01-2025)
**Form CT-1, Employer's
Annual Railroad
Retirement Tax Return
(KCSPC Only) (Program
11300) Processing
Specifications**

(1) **Statutory Due Date for Form CT-1:**

- February 29

Note: See *Holiday or Weekend Impact*, IRM 3.30.123.2.2

(2) **Cycles:** Cycles are defined as Operating Number of Days in Cycle. IRM 3.30.123.4.1, *Operating Number of Days in Cycle - A Day Counter*

- Number of Days in Cycle must normally be 16 days or lower and must not exceed 40, **but PCD must be met**

(3) **Campus Program Completion Dates:**

- Refund (**February Peak**) - March 19, 2025 - Cycle 202512
- Non-Refund (**February Peak**) - April 2, 2025 - Cycle 202514

(4) **Other Requirements:**

- a. All non-remittance tax returns in BOBs, Rejects, or Code and Edit status must have a TC 599 CC 18 input three weeks prior to the Delinquency Check. Continue processing once you have input the transaction to suppress the delinquency notice.

3.30.123.7.5
(01-01-2014)
**PCD for Form 1041,
Form 1041-QFT, Form
1041-N and Form
1041-ES**

- (1) This subsection contains form/program specific information related to timely processing of Fiduciary and Partnership Tax Returns, as well as the Estimated Payment (ES), Form 1041-ES.
- (2) Procedures for processing Form 1041, Form 1041-QFT, and Form 1041-N can be found by referring to IRM 3.11.14, *Income Tax Returns for Estates and Trusts* and IRM 3.12.14, *Income Tax Returns for Estates and Trusts*, owned by C:DC:TS:CAS:SP:RPB:BMF.
- (3) Form 1041-ES is processed by Lockbox. Correction procedures can be found by referring to IRM 3.12.10, *Revenue Receipts*, owned by C:DC:TS:CAS:SP:ATP:AD.

3.30.123.7.5.1
(01-01-2025)
**Form 1041, U.S. Income
Tax Return for Estates
and Trusts (Program
11900), Form 1041-QFT,
U.S. Income Tax Return
for Qualified Funeral
Trusts (Program 11910)
and Form 1041-N, U.S.
Income Tax Return for
Electing Alaska Native
Settlement Trusts (OSPC
Only) (Program 11910)
Processing
Specifications**

- (1) **Statutory Due Dates for Form 1041, Form 1041-QFT and Form 1041-N:**
 - April 15 (for calendar year tax returns, or 3 $\frac{1}{2}$ months after the end of the taxable year for fiscal year tax returns)
 - June 15 (automatic two month extension if books and records are kept outside of U.S.)
 - September 30 (Extended Return due date - Form 1041)
 - October 15 (Extended Return due date - Form 1041-N and Form 1041-QFT)

Note: See *Holiday or Weekend Impact*, IRM 3.30.123.2.2

- (2) **Cycles:** Cycles are defined as Operating Number of Days in Cycle. IRM 3.30.123.4.1, *Operating Number of Days in Cycle - A Day Counter*
 - Number of Days in Cycle must normally be 25 days or lower and must not exceed 40, **but PCD must be met**
- (3) **Campus Program Completion Dates:**
 - Refund (**April Peak**) - May 7, 2025 - Cycle 202519
 - **Accelerated Refund (April Peak) - May 14, 2025 - Cycle 202520**
 - Refund (**June Peak**) - July 9, 2025 - Cycle 202528
 - Non-Refund (**April Peak**) - July 23, 2025 - Cycle 202530
 - Non-Refund (**June Peak**) - July 23, 2025 - Cycle 202530
 - Refund (**October Peak - Form 1041 only**) - October 22, 2025 - Cycle 202543
 - Non-Refund (**October Peak - Form 1041 only**) - November 19, 2025 - Cycle 202547
 - Refund (**October Peak - Form 1041-QFT, Form 1041-N only**) - November 5, 2025 - Cycle 202545
 - Non-Refund (**October Peak - Form 1041-QFT, Form 1041-N only**) - November 19, 2025 - Cycle 202547
- (4) For PCD date for processing Schedule K-1s detached from Form 1041, see IRM 3.30.123.8.3.6, *Schedule K-1 Processing Specifications*
- (5) **Other Requirements:**

- a. All non-remittance tax returns in BOBs, Rejects, or Code and Edit status need to have a TC 599 CC 18 input three weeks prior to the Delinquency Check. Continue processing once you have input the transaction to suppress the delinquency notice.

3.30.123.7.5.2
(01-01-2025)
**Form 1041-ES,
Estimated Tax for
Estates and Trusts
(Program 11920)
Processing
Specifications**

(1) **Statutory Due Dates for Form 1041-ES:**

- 4th Installment - January 15
- 1st Installment - April 15
- 2nd Installment - June 15
- 3rd Installment - September 15

Note: See *Holiday or Weekend Impact*, IRM 3.30.123.2.2

(2) **Cycles:**

- 1 day (deposit), maximum three days during peak

(3) **Campus Program Completion Dates:**

- **4th** Installment, January 21, 2025 - Cycle 202504
- **1st** Installment, April 18, 2025 - Cycle 202517
- **2nd** Installment, June 17, 2025- Cycle 202525
- **3rd** Installment, September 17, 2025 - Cycle 202538

- (4) The Deposit PCD is set and issued in an official Headquarters memorandum that is distributed to the Submission Processing Centers and the vendor banks.

3.30.123.7.6
(01-01-2025)
**Form 1065, U.S. Return
of Partnership Income
(Program 12200),
Processing
Specifications**

(1) **Statutory Due Dates for Form 1065:**

- March 15 (for calendar year tax returns, or 15th day of the third month following the date the tax year ended, for fiscal year)
- May 15 (automatic two month extension if books and records are kept outside of the U.S.)
- September 15 (Extended Return due date - Form 1065)

Note: See *Holiday or Weekend Impact*, IRM 3.30.123.2.2

(2) **Cycles:** Cycles are defined as Operating Number of Days in Cycle. IRM 3.30.123.4.1, *Operating Number of Days in Cycle - A Day Counter*

- Number of Days in Cycle must normally be 25 days or lower and must not exceed 50, **but PCD must be met**

(3) **Campus Program Completion Dates:**

- Refund (**March Peak Form 1065**) - April 9, 2025 - Cycle 202515
- Non-Refund (**March Peak**) - July 9, 2025 - Cycle 202528
- Refund (**May Peak Form 1065**) - June 4, 2025 - Cycle 202523
- Non-Refund (**May Peak**) - July 2, 2025 - Cycle 202527
- Refund (**September Peak Form 1065**) - October 8, 2025 - Cycle 202541
- Non-Refund (**September Peak Form 1065**) - November 5, 2025 - Cycle 202545

- (4) For PCD date for processing Schedule K-1s detached from Form 1065, see IRM 3.30.123.8.3.6, *Schedule K-1 Forms Processing Specifications*.
- (5) **Other Requirements:**
 - a. All non-remittance tax returns in BOBs, Rejects, or Code and Edit status need to have a TC 599 CC 18 input three weeks prior to the Delinquency Check. Continue processing once you have input the transaction to suppress the delinquency notice.
- (6) The requirements for processing Form 1065 can be found by referring to IRM 3.11.15, *Return of Partnership Income*, owned by C:DC:TS:CAS:SP:RPB:BMF.

3.30.123.7.7
(01-01-2025)
Form 1066, U.S. Real Estate Mortgage Investment Conduit (REMIC) Income Tax Return (OSPC Only) (Program 12201) Processing Specifications

- (1) **Statutory Due Dates for Form 1066:**
 - April 15
 - October 15 (Extended due date)

Note: See *Holiday or Weekend Impact*, IRM 3.30.123.2.2
- (2) **Cycles:** Cycles are defined as Operating Number of Days in Cycle. IRM 3.30.123.4.1, *Operating Number of Days in Cycle - A Day Counter*
 - Number of Days in Cycle must normally be 16 days or lower and must not exceed 50, **but PCD must be met**
- (3) **Campus Program Completion Dates:**
 - Refund (**April Peak**) - May 7, 2025 - Cycle 202519
 - Non-Refund (**April Peak**) - May 21, 2025 - Cycle 202521
 - Refund (**October Peak**) - November 5, 2025 - Cycle 202545
 - Non-Refund (**October Peak**) - November 19, 2025 - Cycle 202547
- (4) The requirements for processing Form 1066 can be found by referring to IRM 3.11.213, *Form 1066, U.S. REMIC Income Tax Return*, owned by C:DC:TS:CAS:SP:RPB:BMF.

3.30.123.7.8
(01-01-2025)
PCD for Form 1120 and Form 1120 Series C/F/FSC/H/L/ND/PC/POL/REIT/RIC/S/SF

- (1) PCDs are listed for each month. See IRM 3.30.123.7.8.1, *Form 1120 and 1120 Series - F/FSC/H/L/ND/PC/REIT/RIC/SF Processing Specifications*. See Exhibit 3.30.123-5, *Campus Program Completion Cycles*. Over 50 percent of Form 1120 series are fiscal year filers. The dates given in each month are the completion dates for processable refund and non-refund tax returns with a due date the previous month. If fiscal filers are not sorted, all tax returns received by the statutory due date must be considered and processed under the PCD requirement.
- (2) Any refund tax return discovered as misblocked in a non-refund batch will be rejected and renumbered immediately and processed.
- (3) There are three Accelerated Cycles for refund Form 1120 series tax returns. Tax returns processed and shipped the week of these three dates will receive special accelerated (expedite) processing at ECC-MTB and the Regional Financial Centers (RFC) in order to meet the “45-calendar day interest free

period.” The Campus PCD Accelerated Cycles for 2025 are 202516, 202529, and 202542. However, the ECC-MTB Posting Cycles do not change. The check issue date is what is accelerated and the computation for interest changes at Master File for these cycles.

Exception: An interest-free period of 180 days applies to an overpayment resulting from tax deducted and withheld under Chapter 3 or Chapter 4 of the Internal Revenue Code, see IRC 6611(e)(4).

- (4) Program Completion will be considered accomplished when the cumulative Good Tape production (Function 950) is equal to or greater than the number of processable tax returns received on or before the due date of the particular

#

lished PCD.

- (5) Due to inventories in Rejects, some tax returns received after the end of the specified counting period will be included in the cumulative Good Tape production (Function 950) that were not included in the cumulative receipts (Function 110). All tax returns will be processed to maintain cycle timeliness in addition to meeting the PCD.
- (6) Any non-remittance tax return which will not be processed within three weeks of the Delinquency Check must have a TC 599 CC 18 input (subsidiaries on consolidated tax returns need a TC 590 CC 14). After the appropriate TC has been input, continue processing the 1120 series tax return to suppress the delinquency notice.

Note: Under no circumstances will Form 1120 tax returns be shelved.

- (7) The requirements for processing Form 1120 series (excluding Form 1120-S) can be found by referring to IRM 3.11.16, *Corporate Income Tax Returns*. Requirements for processing Form 1120-S can be found by referring to IRM 3.11.217, *Form 1120-S Corporate Income Tax Returns*, owned by C:DC:TS:CAS:SP:RPB:BMF.
- (8) Form 1120-X are not processed in Submission Processing. They are routed by Receipt and Control (R&C) to Accounts Management for processing.

3.30.123.7.8.1
(01-01-2025)

Form 1120, U.S. Corporation Income Tax Return (Program 11500), Form 1120 Series F/FSC/H/L/ND/PC/REIT/RIC/SF (Program 11500), Form 1120-C, U.S. Income Tax Return for Cooperative Associations (OSPC Only) (Program 11540), Form 1120-POL, U.S. Income Tax Return for Certain Political Organizations (OSPC Only) (Program 13170) and Form 1120-S, U.S. Income Tax Return for an S Corporation (Program 12100) Processing Specifications

(1) **Due Date for Form 1120, Form 1120 series. Form 1120-C, Form 1120-POL, and Form 1120-S:**

- 15th day of third month following the date the tax year ended (Form 1120-S).
- 15th day of fourth month following the date the tax year ended (Form 1120, Form 1120 series and Form 1120-POL).
- 15th day of sixth month following the date the tax year ended (Form 1120-F, **without** box D(3) checked).
- 15th day of ninth month following the date the tax year ended (Form 1120-C).

Note: Approved Extensions for six months are also valid.

Exception: The due date for a corporation that ends its tax year on June 30 remains due on or before the 15th day of the third month.

(2) **Cycles:** Cycles are defined as Operating Number of Days in Cycle. IRM 3.30.123.4.1, *Operating Number of Days in Cycle - A Day Counter*

- Number of Days in Cycle must normally be 16 days or lower. For Programs 1150X and 1210X Only, maximum must not exceed 30 for non-refund, **but PCD must be met**

(3) **Campus Program Completion Dates:**

- The following table provides the PCD for each tax period posting in the current year for all **Form 1120 series Refund** tax returns.

Exception: Form 1120-C and Form 1120-S are shown on separate PCD tables.

End of Tax Year	Statutory Due Date	Accelerated Cycles/Ext RDD	Campus PCD Cycle and ECC-MTB Posting Cycle
Aug 31, 2024	Dec 15, 2024		Jan 8, 2025 Cycle 202502
Sep 30, 2024	Jan 15, 2025		Feb 5, 2025 Cycle 202506
Oct 31, 2024	Feb 15, 2025		Mar 12, 2025 Cycle 202511
Nov 30, 2024	Mar 15, 2025		Apr 9, 2025 Cycle 202515
		<i>ECC-MTB Accelerated Cycle</i>	Apr 16, 2025 Cycle 202516
Dec 31, 2024	Apr 15, 2025		May 7, 2025 Cycle 202519
Jan 31, 2025	May 15, 2025		Jun 4, 2025 Cycle 202523
Feb 28, 2025	Jun 15, 2025		Jul 9, 2025 Cycle 202528
		<i>ECC-MTB Accelerated Cycle</i>	Jul 16, 2025 Cycle 202529
Mar 31, 2025	Jul 15, 2025		Aug 6, 2025 Cycle 202532
Apr 30, 2025	Aug 15, 2025		Sep 3, 2025 Cycle 202536
May 31, 2025	Sept. 15, 2025		Oct 8, 2025 Cycle 202541
June 30, 2025	Sept 15, 2025		Oct 8, 2025 Cycle 202541
		<i>ECC-MTB Accelerated Cycle</i>	Oct 15, 2025 Cycle 202542
<i>Dec 31, 2024</i>	<i>Oct 15, 2025</i>	Extended RDD	Nov 5, 2025 Cycle 202545
Jul 31, 2025	Nov 15, 2025		Dec 10, 2025 Cycle 202550

- The following table provides the PCD for each tax period posting in the current year for all **Form 1120 series Non-Refund** tax returns.

Exception: Form 1120-C and Form 1120-S are shown on separate PCD tables.

End of Tax Year	Statutory Due Date	Campus PCD Cycle and ECC-MTB Posting Cycle
Aug 31, 2024	Dec 15, 2024	Jan 22, 2025 Cycle 202504
Sep 30, 2024	Jan 15, 2025	Feb 19, 2025 Cycle 202508
Oct 31, 2024	Feb 15, 2025	Mar 26, 2025 Cycle 202513
Nov 30, 2024	Mar 15, 2025	May 21, 2025 Cycle 202521
Dec 31, 2024	Apr 15, 2025	May 21, 2025 Cycle 202521
Jan 31, 2025	May 15, 2025	Jun 17, 2025 Cycle 202525
Feb 28, 2025	Jun 15, 2025	Jul 23, 2025 Cycle 202530
Mar 31, 2025	Jul 15, 2025	Aug 20, 2025 Cycle 202534
Apr 30, 2025	Aug 15, 2025	Sep 17, 2025 Cycle 202538
<i>Dec 31, 2024</i>	Oct 15, 2025 (Extended RDD)	Nov 19, 2025 Cycle 202547
May 31, 2025	Sep 15, 2025	Nov 25, 2025 Cycle 202548
June 30, 2025	Sep 15, 2025	Nov 25, 2025 Cycle 202548
Jul 31, 2025	Nov 15, 2025	Dec 23, 2025 Cycle 202552

- The following table provides the PCD for each tax period posting in the current year for all **Form 1120-C Refund** tax returns.

End of Tax Year	Statutory Due Date	Accelerated Cycles/Ext RDD	Campus PCD Cycle and ECC-MTB Posting Cycle
Mar 31, 2024	Dec 15, 2024		Jan 8, 2025 Cycle 202502
Apr 30, 2024	Jan 15, 2025		Feb 5, 2025 Cycle 202506

End of Tax Year	Statutory Due Date	Accelerated Cycles/Ext RDD	Campus PCD Cycle and ECC-MTB Posting Cycle
May 31, 2024	Feb 15, 2025		Mar 12, 2025 Cycle 202511
<i>Dec 31, 2023</i>	<i>Mar 15, 2025</i>	<i>Extended RDD</i>	Apr 9, 2025 Cycle 202515
Jun 30, 2024	Mar 15, 2025		Apr 9, 2025 Cycle 202515
		<i>ECC-MTB Accelerated Cycle</i>	Apr 16, 2025 Cycle 202516
Jul 31, 2024	Apr 15, 2025		May 7, 2025 Cycle 202519
Aug 31, 2024	May 15, 2025		Jun 4, 2025 Cycle 202523
Sep 30, 2024	Jun 15, 2025		Jul 9, 2025 Cycle 202528
		<i>ECC-MTB Accelerated Cycle</i>	Jul 16, 2025 Cycle 202529
Oct 30, 2024	Jul 15, 2025		Aug 6, 2025 Cycle 202532
Nov 30, 2024	Aug 15, 2025		Sep 3, 2025 Cycle 202536
Dec. 31, 2024	Sep 15, 2025		Oct 8, 2025 Cycle 202541
		<i>ECC-MTB Accelerated Cycle</i>	Oct 15, 2025 Cycle 202542
Jan 31, 2025	Oct 15, 2025		Nov 5, 2025 Cycle 202545
Feb 28, 2025	Nov 15, 2025		Dec 10, 2025 Cycle 202550

- The following table provides the PCD for each tax period posting in the current year for all **Form 1120-C Non-Refund** tax returns.

End of Tax Year	Statutory Due Date	Campus PCD Cycle and ECC-MTB Posting Cycle
Mar 31, 2024	Dec 15, 2024	Jan 22, 2025 Cycle 202504

End of Tax Year	Statutory Due Date	Campus PCD Cycle and ECC-MTB Posting Cycle
Apr 30, 2024	Jan 15, 2025	Feb 19, 2025 Cycle 202508
May 31, 2024	Feb 15, 2025	Mar 26, 2025 Cycle 202513
<i>Dec 31, 2023</i>	<i>Mar 15, 2025 (Extended RDD)</i>	Apr 23, 2025 Cycle 202517
Jun 30, 2024	Mar 15, 2025	Apr 23, 2025 Cycle 202516
Jul 31, 2024	Apr 15, 2025	May 21, 2025 Cycle 202521
Aug 31, 2024	May 15, 2025	Jun 17, 2025 Cycle 202525
Sep 30, 2024	Jun 15, 2025	Jul 23, 2025 Cycle 202530
Oct 30, 2024	Jul 15, 2025	Aug 20, 2025 Cycle 202534
Nov 30, 2024	Aug 15, 2025	Sep 17, 2025 Cycle 202538
Dec 31, 2024	Sep 15, 2025	Oct 22, 2025 Cycle 202543
Jan 31, 2025	Oct 15, 2025	Nov 19, 2025 Cycle 202547
Feb 28, 2025	Nov 15, 2025	Dec 23, 2025 Cycle 202552

- The following table provides the PCD for each tax period posting in the current year for all **Form 1120-S Refund** tax returns.

End of Tax Year	Statutory Due Date	Accelerated Cycles/Ext RDD	Campus PCD Cycle and ECC-MTB Posting Cycle
Sep 30, 2024	Dec 15, 2024		Jan 8, 2025 Cycle 202502
Oct 31, 2024	Jan 15, 2025		Feb 5, 2025 Cycle 202506
Nov 30, 2024	Feb 15, 2025		Mar 12, 2025 Cycle 202511
Dec 31, 2024	Mar 15, 2025		Apr 9, 2025 Cycle 202515
		<i>ECC-MTB Accelerated Cycle</i>	Apr 16, 2025 Cycle 202516
Jan 31, 2025	Apr 15, 2025		May 7, 2025 Cycle 202519
Feb 28, 2025	May 15, 2025		Jun 4, 2025 Cycle 202523
Mar 31, 2025	Jun 15, 2025		Jul 9, 2025 Cycle 202528
		<i>ECC-MTB Accelerated Cycle</i>	Jul 16, 2025 Cycle 202529
Apr 30, 2025	Jul 15, 2025		Aug 6, 2025 Cycle 202532
May 31, 2025	Aug 15, 2025		Sep 3, 2025 Cycle 202536
<i>Dec 31, 2024</i>	<i>Sept. 15, 2025</i>	<i>Extended RDD</i>	Oct 8, 2025 Cycle 202541
June 30, 2025	Sept 15, 2025		Oct 8, 2025 Cycle 202541
		<i>ECC-MTB Accelerated Cycle</i>	Oct 15, 2025 Cycle 202542
Jul 31, 2025	Oct 15, 2025		Nov 5, 2025 Cycle 202545
Aug 31, 2025	Nov 15, 2025		Dec 10, 2025 Cycle 202550

- The following table provides the PCD for each tax period posting in the current year for all **Form 1120-S Non-Refund** tax returns.

End of Tax Year	Statutory Due Date	Campus PCD Cycle and ECC-MTB Posting Cycle
Sep 30, 2024	Dec 15, 2024	Jan 22, 2025 Cycle 202504
Oct 31, 2024	Jan 15, 2025	Feb 19, 2025 Cycle 202508
Nov 30, 2024	Feb 15, 2025	Mar 26, 2025 Cycle 202513
Dec 31, 2024	Mar 15, 2025	May 21, 2025 Cycle 202521
Jan 31, 2025	Apr 15, 2025	May 21, 2025 Cycle 202521
Feb 28, 2025	May 15, 2025	Jun 17, 2025 Cycle 202525
Mar 31, 2025	Jun 15, 2025	Jul 23, 2025 Cycle 202530
Apr 30, 2025	Jul 15, 2025	Aug 20, 2025 Cycle 202534
May 31, 2025	Aug 15, 2025	Sep 17, 2025 Cycle 202538
Jul 31, 2025	Oct 15, 2025	Nov 19, 2025 Cycle 202547
<i>Dec 31, 2024</i>	<i>Sep 15, 2025 (Extended RDD)</i>	Nov 25, 2025 Cycle 202548
June 30, 2025	Sep 15, 2025	Nov 25, 2025 Cycle 202548
Aug 31, 2025	Nov 15, 2025	Dec 23, 2025 Cycle 202552

- (4) For PCD date for processing Schedule K-1s detached from Form 1120-S, see IRM 3.30.123.8.3.6, *Schedule K-1 Forms Processing Specifications*.
- (5) **Other Requirements:**
- a. All non-remittance tax returns in BOBs, Rejects, or Code and Edit status need to have a TC 599 CC 18 input three weeks prior to the Delinquency Check. Continue processing once you have input the transaction to prevent a delinquency notice.
 - b. If the filer is a subsidiary on a consolidated tax return, a TC 590 CC 14 must be entered.
 - c. If fiscal filers are not sorted, all tax returns received by the statutory due date must be considered and processed under the PCD requirement.

3.30.123.7.9
(01-01-2025)
**Form 8027, Employer's
Annual Information
Return of Tip Income
and Allocated Tips
(OSPC Only) (Program
80310) Processing
Specifications**

- (1) **Statutory Due Dates For Form 8027:**
- February 28 (Also, Form 8027-T when filing more than one Form 8027)
 - March 31 (If filed electronically).
- Note:** See *Holiday or Weekend Impact*, IRM 3.30.123.2.2
- (2) **Cycles:**
- No specified number of days, as long as current tax year and current tax year minus one are completed by PCD
- (3) **Campus Program Completion Dates:**
- December 17, 2025 - Cycle 202551
- (4) **FILE RUN DATES:**
- "Special" Establishment File EMF02S and File EMF82 will begin on December 1, 2025 and be completed December 1, 2025.
- (5) The requirements for processing Form 8027-T can be found by referring to IRM 3.11.180, *Allocated Tips*, owned by C:DC:TS:CAS:SP:RPB:BMF.

3.30.123.7.10
(01-01-2025)
**Form 8752, Required
Payment or Refund
Under Section 7519
(Program 19000)
Processing
Specifications**

- (1) **Statutory Due Date for Form 8752:**
- May 15
- Note:** See *Holiday or Weekend Impact*, IRM 3.30.123.2.2
- (2) **Cycles:** Cycles are defined as Operating Number of Days in Cycle. IRM 3.30.123.4.1, *Operating Number of Days in Cycle - A Day Counter*
- Number of Days in Cycle must normally be 16 days or lower.
- (3) **Campus Program Completion Dates:**
- Refund (**May Peak**) - June 4, 2025 - Cycle 202523
 - Non-Refund (**May Peak**) - June 17, 2025 - Cycle 202525
- (4) **Other Requirements:**
- a. All non-remittance tax returns in BOBs, Rejects, or Code and Edit status must have a TC 599, CC 18 input three weeks prior to the Delinquency Check. Continue processing once you have input the transaction to suppress the delinquency notice.
- (5) The requirements for processing Form 8752 can be found by referring to IRM 3.11.249, *Processing Form 8752*, owned by C:DC:TS:CAS:SP:RPB:BMF.

3.30.123.7.11
(01-01-2019)
**PCD for Extensions
Form 4768, Form 5558,
Form 7004, Form 7004
MeF, Form 8868, Form
8868 MeF and Form
8892 Processing
Specifications**

- (1) **Due Dates for Form 4768, Form 5558, Form 7004, Form 7004 MeF, Form 8868, Form 8868 MeF and Form 8892:**
 - Extensions of Time to File are due on, or before the due date of the tax return for which the extension is requested.
 - If any payment is due, it is due by the original due date for the form, not the extended due date.
- (2) **Cycles:**
 - a. Processing of extensions of time to file must be completed within **16 calendar days (30 calendar days** for Form 7004 - Program 1170X and Program 1171X) of the initial receipt day (counting the day it is received). If processing must be delayed during peak periods, all extensions **must** be processed before any delinquent tax returns are processed. These extensions may be related to the delinquent tax returns and the extension transactions must be posted before the tax returns post so that penalty and interest will not be computed, and erroneous notices sent to the taxpayers.
 - b. Unusual delays (e.g., excessive volume, untimely service on research request, etc.) must be brought to the supervisor's attention so that corrective action can be taken.
- (3) **Campus Program Completion Dates:**
 - a. All extensions must be approved/denied within the **16 calendar days** discussed in item (2) (a) above.
 - b. All payments attached to extension forms must be deposited in **1 day**, with a maximum of three days during peak.
- (4) **Other Requirements:**

Extension Form Filed	For Form	Under Program Code	Processed by SP Campus
Form 5558	Form 5500, Form 5500-EZ	72880	OSPC
Form 5558	Form 5330	15560	OSPC
Form 7004	Various BMF Forms	11700	OSPC/ KCSPC
Form 7004 MeF	Various BMF Forms	11710	OSPC
Form 8868	Various EO Forms	15540	OSPC
Form 8868 MeF	Form 990, Form 990-EZ, Form 990-PF,	15550	OSPC
Form 8892	Form 709	15500	KCSPC

- a. Beginning 2010, Form 8955-SSA was added to Form 5558 and is processed by ISRP as a TC 460 to the EPMF and is posted to MFT 74

(Form 5500). The filer is issued a CP 216F notice for approved and a CP 216H is issued on denied extensions.

- b. Form 7004 and Form 8868, Part I, Automatic Extension, are processed as a TC 620 to the BMF. Form 8868, Part II, additional (non-automatic) three month extension and Form 8892 are processed as a TC 460 to the BMF.
 - c. In the case of denied Form 7004 and Form 8892, notification of the denial must be initiated within ten calendar days of the denial determination in Code and Edit.
- (5) Processing procedures for Form 4768, *Application for Extension of Time to File a Return and /or Pay U.S. Estate (and Generation Skipping Transfer) Taxes* can be found by referring to IRM 4.25.2, *Campus Procedures for Estate Tax*, owned by SE:W:CAR:MP:T:T:FP.
- a. Form 4768 is used to file Extension of Time to File Form 706, Form 706-A, Form 706-D, Form 706-NA or Form 706-QDT by completing Part II of the form.
 - b. Form 4768 can also be used to request Extension of Time to Pay Estate (or GST) tax by completing Part III of the form.
 - c. All forms are processed by Cincinnati (CIRSC), but **not by Submission Processing**. A TC 460 posts for an approved Extension of Time to File; if denied, TC 460 posts with the literal "Denied". If an Extension of Time to Pay was requested, a TC 468 posts with an "Approved to Date", or a TC 468, CC XX, if denied. In addition, a denied extension will receive a Letter 297C. Various combinations of TC 468 with specific MFTs can post to reflect any differences in tax return due dates and payment due dates. A Payment Indicator Code is edited when the estate tax return is filed that may generate a CP 191 to give the filer additional information regarding any extended due dates, or installment payment arrangements.
- (6) The Form 7004 allows five $\frac{1}{2}$ months extension for Form 1041, instead of five months.
- (7) The Form 7004 allows six months extensions for Form 1065 instead of five months.
- (8) For Tax Periods 2008 and later, the Form 7004 allows five months extension for Form 8804, instead of six months.
- (9) The requirements for processing IMF/BMF/EPMF Extension forms processed by Submission Processing can be found by referring to IRM 3.11.212, *Applications for Extension of Time to File*, owned by C:DC:TS:CAS:SP:RPB:IMF.
- 3.30.123.7.12
(01-01-2019)
**PCD for Form 1042,
Form 1042-T, Form
1042-S, Form 3520, Form
3520-A, Form 8804,
Form 8805, Form 8813,
Form 8288, and Form
8288-A**
- (1) This subsection contains form/program specific information related to timely processing of BMF International tax returns.
 - (2) Procedures for processing these forms can be found by referring to IRM 3.21.15, *Foreign Partnership Withholding*, IRM 3.21.19, *Foreign Trust System*, IRM 3.21.25, *Miscellaneous Tax Returns*, IRM 3.21.110, *Processing Form 1042 Withholding Returns* and IRM 3.21.261, *Foreign Investment in Real Property Tax Act (FIRPTA)*, owned by C:DC:TS:CAS:SP:RPB:IMF.

3.30.123.7.12.1
(01-01-2025)

Form 1042, Annual Withholding Tax Return for U.S. Source Income of Foreign Persons (OSPC Only) (Program 12500) Processing Specifications

(1) **Statutory Due Date for Form 1042:**

- March 15
- September 15 (Extended due date)

Note: See *Holiday or Weekend Impact*, IRM 3.30.123.2.2

(2) **Cycles:** Cycles are defined as Operating Number of Days in Cycle. IRM 3.30.123.4.1, *Operating Number of Days in Cycle - A Day Counter*

- Number of Days in Cycle must normally be 25 days or lower and must not exceed 34, **but PCD must be met**

(3) **Campus Program Completion Dates:**

- Refund (**March Peak**) - April 9, 2025 - Cycle 202515
- Non-Refund (**March Peak**) - April 23, 2025- Cycle 202517

(4) **Other Requirements:**

- a. All non-remittance tax returns in BOBs, Rejects, or Code and Edit status must have a TC 599, CC 18 input three weeks prior to the Delinquency Check. Continue processing once you have input the transaction to suppress the delinquency notice.

(5) The requirements for processing Form 1042 can be found by referring to IRM 3.21.110, *Chapter Three Withholding Returns Form 1042*, owned by C:DC:TS:CAS:SP:RPB:IMF.

3.30.123.7.12.1.1
(01-01-2025)

Form 1042-T, Annual Summary and Transmittal of Forms 1042-S (Program 71700) and Form 1042-S, Foreign Person's U.S. Source Income Subject to Withholding (OSPC Only) (Program 71720) Processing Specifications

(1) **Statutory Due Dates for Form 1042-T and Form 1042-S:**

- March 15
- May 15 (Extended Return due date)

Note: See *Holiday or Weekend Impact*, IRM 3.30.123.2.2

(2) **Cycles:**

- Maximum 30 calendar days from the received date.

(3) **Campus Program Completion Dates:**

- **First PCD** - August 20, 2025 - Cycle 202534 - for paper and electronic documents received by August 13, 2025
- **Second PCD** - December 15, 2025 - Cycle 202551 - for paper and electronic documents received by December 8, 2025

Note: Current year documents that fallout to BOBs and ERS are considered processable and must be corrected prior to PCD. Meeting PCDs assures the Form 1042-T and Form 1042-S processing meets the TIN perfection routines in the Information Returns Program (IRP) data streams. If a document is considered processable but is not corrected due to abnormal systemic problems or limitations close to PCD, the PCD will nonetheless be considered met when the site has processed all other forms received through the cut-off period with the exception of those

returns with the systemic problem. These systemic problems or limitations must be outside the sites control. Completion of PCD under these circumstances can only be determined by the program analyst.

- (4) The requirements for processing Form 1042-T are owned and funded by Large Business and International (LB&I). Chapter Three Withholding (CTW) is permanently funded for all pipeline functions in OSC. The forms never post to Master File. If scanned or transcribed, they post to the CTW Database.
- (5) The requirements for processing Form 1042-T can be found by referring to IRM 3.22.111, *Chapter Three Withholding Database* and Form 1042-S can be found by referring to IRM 3.21.111, *Chapter Three Withholding Returns*, owned by C:DC:TS:CAS:SP:RPB:IMF.

3.30.123.7.12.2
(01-01-2025)

Form 3520, Annual Return to Report Transactions With Foreign Trusts and Receipt of Certain Foreign Gifts (OSPC Only) (Program 12310) Processing Specifications

(1) **Due Date for Form 3520:**

- In general, a U.S. person's Form 3520 is due on the 15th day of the 4th month following the end of such persons tax year for income tax purposes, which, for individuals, is April 15.
- In the case of a Form 3520 filed with respect to a U.S. decedent, the due date to file a Form 3520 is the 15th day of the 4th month following the end of the decedent's last tax year for income tax purposes (April 15). If the U.S. person's estate is also required to file a Form 3520 the estate will have to file by the 15th day of the 4th month following the end of the estates's tax year for income tax purposes, just like any other U.S. person.

Note: If a U.S. person is granted an extension of time to file an income tax return, the due date for filing is the 15th day of the 10th month (October 15) following the end of the U.S. persons tax year.

(2) **Cycles:** Cycles are defined as Operating Number of Days in Cycle. IRM 3.30.123.4.1, *Operating Number of Days in Cycle - A Day Counter*

- Number of Days in Cycle must be 25 days or lower.

(3) **Campus Program Completion Dates:**

- August 13, 2025 - Cycle 202533

Note: All Form 3520 received through July 30, 2025 must be completed by PCD.

(4) **Other Requirements:**

- A Civil Penalty Notice, CP 223, will systemically generate on late filed Form 3520 for Accounts Management review.
- Public Law 104-188, *Small Business Job Protection Act of 1996*, expanded the reporting requirements with respect to Foreign Trust if there is a U.S. grantor of the Foreign Trust or a distribution from the Foreign Trust to a U.S. person.

(5) The requirements for processing Form 3520 can be found by referring to IRM 3.21.19, *Foreign Trust System*, owned by C:DC:TS:CAS:SP:RPB:IMF.

3.30.123.7.12.2.1
(01-01-2025)

Form 3520-A, Annual Return of Foreign Trust With a U.S. Owner (OSPC Only) (Program 12320) Processing Specifications

- (1) **Due Date for Form 3520-A:**
 - The 15th day of the third month after the end of the Trusts tax year - March 15 for a calendar year tax return
 - The 15th day of the ninth month after the end of the Trusts tax year, if extension approved - September 15 for a calendar year tax return
- (2) **Cycles:** Cycles are defined as Operating Number of Days in Cycle. IRM 3.30.123.4.1, *Operating Number of Days in Cycle - A Day Counter*
 - Number of Days in Cycle must be 25 days or lower.
- (3) **Campus Program Completion Dates:**
 - Non-Refund (**March Peak**) - July 9, 2025 - Cycle 202528
 - Non-Refund (**September Peak**) - October 22, 2025 - Cycle 202543
- (4) **Other Requirements :**
 - A Civil Penalty Notice, CP 223, will systemically generate on late filed Form 3520-A for Accounts Management review.
 - Public Law 104-188, *Small Business Job Protection Act of 1996*, expanded the reporting requirements with respect to Foreign Trust if there is a U.S. Owner of a Foreign Trust.
- (5) The requirements for processing Form 3520-A can be found by referring to IRM 3.21.19, *Foreign Trust System*, owned by C:DC:TS:CAS:SP:RPB:IMF.

3.30.123.7.12.3
(01-01-2020)

Foreign Partnership Withholding (FPW) (OSPC Only)

- (1) Form 8804 is posted to the BMF (MFT 08) and Form 8805 is posted to the INTL NSA Database, beginning with tax period 200412.
- (2) Form 8804 and Form 8805 for tax period 200411 and prior will continue to be processed to the ANMF system at the KCSPC.

3.30.123.7.12.3.1
(01-01-2025)

Form 8804, Annual Return for Partnership Withholding Tax Section 1446 (OSPC Only) (Program 11340) Processing Specifications

- (1) **Due Date for Form 8804:**
 - The 15th day of the fourth month after the end of the foreign partnerships tax year - April 15 for a calendar year tax return (September 15, if approved Extension), or
 - The 15th day of the sixth month after the end of the of the foreign partnerships tax year, **if** the partnerships books are kept outside the U.S. and Puerto Rico - June 15 for a calendar year tax return (November 15, if approved Extension).

Note: When the check box above Part I is marked, then the due date of the tax return will be June 15.

- (2) **Cycles:** Cycles are defined as Operating Number of Days in Cycle. IRM 3.30.123.4.1, *Operating Number of Days in Cycle - A Day Counter*
 - Number of Days in Cycle must normally be 25 days or lower and must not exceed 34, **but PCD must be met**
- (3) **Campus Program Completion Dates:**

- Non-Refund (**December Peak**) - January 22, 2025 - Cycle 202504
- Refund (**April Peak**) - May 7, 2025 - Cycle 202519
- Refund (**June Peak**) - July 9, 2025 - Cycle 202528
- Non-Refund (**April and June Peaks**) - August 13, 2025 - Cycle 202533
- Non-Refund/Refund (**September Peak**) - November 19, 2025 - Cycle 202547
- Non-Refund/Refund (**November Peak**) - December 23, 2025 - Cycle 202552

(4) **Other Requirements:**

- a. All non-remittance tax returns in BOBs, Rejects, or Code and Edit status need to have a TC 599, CC 18 input three weeks prior to the Delinquency Check. Continue processing once you have input the transaction to suppress the delinquency notice.

(5) The requirements for processing Form 8804 can be found by referring to IRM 3.21.15, *Foreign Partnership Withholding* and IRM 3.22.15, *Foreign Partnership Withholding*, owned by C:DC:TS:CAS:SP:RPB:IMF.

3.30.123.7.12.3.2
(01-01-2025)

Form 8805, Foreign Partner's Information Statement of Section 1446 Withholding Tax (OSPC Only) (Program 71770) Processing Specifications

(1) **Due Date for Form 8805:**

- Form 8805 is mailed as an attachment to Form 8804 and does not have its own individual due date.

(2) **Cycles:** Cycles are defined as Operating Number of Days in Cycle. IRM 3.30.123.4.1, *Operating Number of Days in Cycle - A Day Counter*

- Number of Days in Cycle will normally be 25 days or lower and must not exceed 34 calendar days, **but PCD must be met.**

(3) **Campus Program Completion Dates:**

- 2023 Information Returns - April 30, 2025 - Cycle 202518

Note: April PCD is met when all 2023 and prior year information returns received through April 23, are entered into the INTL NSA database.

- 2024 Information Returns - December 24, 2025 - Cycle 202552

Note: December PCD is met when all 2023 information returns with an amount on line 10 and any prior year information returns received through December 11, 2024 are entered into the INTL NSA database.

(4) **Other Requirements:**

- For tax period ending **200412 and subsequent**, Form 8805 will be detached from Form 8804 and sent to Batching and Numbering and placed on BBTS for **processing to the INTL NSA Database** at OSPC, and then will be transmitted to Information Return Master File (IRMF).
- For tax periods **200411 or prior**, Form 8805 will not be detached from Form 8804. Both will be processed to the ANMF system in KCSPC.

(5) The requirements for processing Form 8805 can be found by referring to IRM 3.21.15, *Foreign Partnership Withholding*, owned by C:DC:TS:CAS:SP:RPB:IMF.

3.30.123.7.12.4
(01-01-2025)

Form 8813, Partnership Withholding Tax Payment Voucher Section 1446 (OSPC Only) (Program 15500) Processing Specifications

(1) **Due Date for Form 8813:**

- 1st payment is due by the 15th day of the fourth month from the end of the foreign partnership's tax year.
- 2nd payment is due by the 15th day of the sixth month from the end of the foreign partnership's tax year.
- 3rd payment is due by the 15th day of the ninth month from the end of the foreign partnership's tax year.
- 4th payment is due by the 15th day of the twelfth month from the end of the foreign partnership's tax year.

Example: Based on a calendar year Form 8804 tax return and the Form 8813 quarterly installment payments are due by: April 15, June 15, September 15, and December 15 of the current year.

(2) **Cycles:**

- 1 day (deposit), maximum three days during peak

(3) **Campus Program Completion Dates:**

- **1st** payment - April 18, 2025 - Cycle 202517
- **2nd** payment - June 17, 2025 - Cycle 202525
- **3rd** payment - September 17, 2025 - Cycle 202538
- **4th** payment - December 17, 2025 - Cycle 202551

(4) The requirements for processing Form 8813 **payments** can be found by referring to IRM 3.8.44, *Campus Deposit Activity*, IRM 3.8.45, *Manual Deposit Process*, owned by C:DC:TS:CAS:SP:ATP:AD and IRM 3.21.15, *Foreign Partnership Withholding*, owned by C:DC:TS:CAS:SP:RPB:IMF.

3.30.123.7.12.5
(01-01-2025)

Form 8288 (Program 11330) and Form 8288-A, U.S. Withholding Tax Return for Certain Dispositions by Foreign Persons (OSPC Only) (Program 71750) Processing Specifications

(1) **Due Date for Form 8288 is the later of:**

- the 20th day following the Date of Transfer (Form 8288, Line 3) or
- the 20th day from the date on the Withholding Certificate.

Note: There is no valid extension form for Form 8288.

(2) **Cycles:** Cycles are defined as Operating Number of Days in Cycle. IRM 3.30.123.4.1, *Operating Number of Days in Cycle - A Day Counter*

- Number of Days in Cycle must normally be 25 days or lower and must not exceed 30 calendar days

(3) **Campus Program Completion Dates:**

- There is no PCD for this program.

Reminder: Form 8288 is an ad-hoc filed tax return with a floating return due date; therefore, there are no filing requirement codes for Form 8288.

(4) **Other Requirements:**

- Form 8288, will be processed to the BMF when the Date of Transfer is 12/13/2005 and subsequent. Any tax return with a Date of Transfer 12/12/2005 or prior will continue to be processed through ANMF at the KCSPC.
- Form 8288 is also the transmittal for Form 8288-A. Form 8288-A, (Copy A and B) is to remain attached to Form 8288. Form 8288-A remains attached to the Form 8288 and is entered into the INTLWebApps database. Unit Production volume for Form 8288-A is reported via BBTS under Program Code 71750.
- The tax period for Form 8288 is based on the “Date of Transfer” of when the U.S. Real Property Interest (USRPI) was sold. Therefore, a Form 8288 can be filed for every month in the year by the same withholding agent, but for a different USRPI.

Example: Taxpayer “A” can file a Form 8288 every other month for the purchased USRPI from a foreign person or entity (202501, 202503, 202505, 202507, 202509, 202511, etc.).

- (5) The requirements for processing Form 8288 and Form 8288-A can be found by referring to IRM 3.21.261, *Foreign Investment in Real Property Tax Act (FIRPTA)* and IRM 3.21.25, *Miscellaneous Tax Returns*, owned by C:DC:TS:CAS:SP:RPB:IMF.

3.30.123.8
(03-08-2024)

**Processing Timeliness
Criteria for Information
Returns Processing
(IRP)**

- (1) In the sections that follow, work actions are defined and time frames given for the campuses and Enterprise Computing Center-Martinsburg (ECC-MTB) to process IRP documents. These work actions are further subdivided by IRP tax years and form types.
- (2) The requirements for processing Form 1094-C, Form 1095-C, Form 1094-B, and Form 1095-C through SCRIPS can be found by referring to IRM 3.41.267, *Affordable Care Act Information Return Processing on Service Center Recognition/Image Processing System*, and IRM 3.10.8, *Information Return Processing*, owned by C:DC:TS:CAS:SP:RPB:MM/DC.
- (3) The requirements for processing IRP paper submissions transmitted by Form 1096, *Annual Summary and Transmittal of U.S. Information Returns*, through SCRIPS can be found by referring to IRM 3.41.269, *Information Returns Processing on Service Center Recognition/Image Processing System*. The requirements for processing paper submissions transmitted by Form 1096, *Annual Summary and Transmittal of U.S. Information Returns*, through ISRP can be found by referring to IRM 3.24.8, *Information Returns Processing*, and IRM 3.10.8, *Information Return Processing*, owned by C:DC:TS:CAS:SP:RPB:MM/DC.
- (4) The requirements for processing Schedule K-1 paper submissions through SCRIPS can be found by referring to IRM 3.30.123.8.3.6, *Schedule K-1s for Form 1041 K-1, Form 1065 K-1, and Form 1120-S K-1 (Programs 44386, 44387, and 44388) Processing Specifications*, and IRM 3.0.101, *Schedule K-1 Processing*, owned by C:DC:TS:CAS:SP:RPB:MM/DC.
- (5) The requirements for processing Form 8809, *Application for Extension of Time to File Information Returns* can be found by referring to IRM 3.28.6, *Processing Paper Form 8809, Application for Extension of Time to File Information Returns*.

3.30.123.8.1
(01-01-2022)
Introduction

- (1) The purpose of these guidelines is to highlight the Information Returns Processing (IRP) procedures for the current year. All paper submissions transmitted by Form 1096, *Annual Summary and Transmittal of U.S. Information Returns*, and Form 1094 series transmittals will be processed at the Austin and Kansas City Submission Processing Centers.
- (2) There is no longer an official “Hub Test” for IRP. However, SCRIPS performs a HUB test at Ogden and Kansas City to test the Schedule K-1s along with the IRP transmittals.
- (3) There is no actual “Hub Test” or start-up for IRP documents, but Information Technology (IT) will send the transmittal to the sites for testing. The start-up date will be controlled by IT analysts at both processing sites for ISRP and SCRIPS input.
- (4) To ensure timely processing of all documents, IRP processing must begin immediately after IT and the campuses verify that the programs are working correctly. IT will validate the programs with Submission Processing Headquarters, who will provide the campuses with the date to begin “live” processing.
- (5) Starting the processing as early as possible will assist in the leveling of the workloads and meeting PCD in a timely manner.

3.30.123.8.2
(01-01-2015)
Information Return Processing (IRP) Start-up Centers

- (1) Start-up campuses have been established to do a final checkout with production data of new IRP computer programs and IRM instructions. The purpose of this action is to identify problems before processing begins in all campuses. This will result in a delay of approximately two weeks to the other campuses but will be more than compensated by reduced rerun time and resource expenditures. The start-up campuses must plan to start computer run processing as early as possible to minimize any delay for the remaining campuses.
- (2) When the start-up campuses are satisfied that the series of computer runs being checked are satisfactory, they will notify the appropriate Program Analyst at WI, Submission Processing, Paper Processing Branch, Mail Management Data Conversion Section. The IRP Analyst will then notify the remaining campuses, the appropriate IT computer specialist, and related organizations. The start-up campuses will pilot all programs for the respective tax years through completion. See IRM 3.30.123.8.3, *Paper Information Return Processing (IRP) Specifications*, for start-up schedule.

3.30.123.8.3
(01-01-2025)
Paper Information Return Processing (IRP) Specifications

- (1) Receive, open and sort function 140 IRP documents for processing.
 - a. Identify non-scannable/unprocessable documents within three weeks of receipt. During peak processing time, identify within five weeks of receipt. This includes Tax Year (TY) 2025 returns received in calendar year 2025 but held to be worked in 2026 and documents for the Social Security Administration (SSA).
 - b. Mail letters for IRP submissions transmitted by Form 1096, *Annual Summary and Transmittal of U.S. Information Returns*, within two weeks of identifying unprocessable documents. Refer to IRM 3.10.8, *Information Return Processing*.
 - c. Mail letter requesting perfection data from payers (filers) or letters to payers (filers) who submit improperly prepared information documents

within two weeks of identification. This instruction includes documents transmitted by Form 1094 series, and Form 1096.

- d. Identify correspondence submitted with documents within three weeks (five during peak processing) and route to the appropriate office (e.g., CAWR, Accounts Management, Automated Underreporter (AUR) Branch or IRP Penalty Units) for response.
 - e. sPerfect and appropriately route and/or process items identified needing research within five weeks of identification.
- (2) SCRIPS processes current and late forms below with their associated Form 1096, *Annual Summary and Transmittal of U.S. Information Returns*:
- Form 1097-BTC, *Bond Tax Credit*
 - Form 1098, *Mortgage Interest Statement*
 - Form 1098-E, *Student Loan Interest Statement*
 - Form 1098-T, *Tuition Statement*
 - Form 1099-A, *Acquisition or Abandonment of Secured Property*
 - Form 1099-B, *Proceeds From Broker and Barter Exchange Transactions*
 - Form 1099-C, *Cancellation of Debt*
 - Form 1099-DIV, *Dividends and Distributions*
 - Form 1099-G, *Certain Government Payments*
 - Form 1099-INT, *Interest Income*
 - Form 1099-K, *Payment Card and Third-Party Network Transactions*
 - Form 1099-MISC, *Miscellaneous Income*
 - Form 1099-OID, *Original Issue Discount*
 - Form 1099-PATR, *Taxable Distributions Received From Cooperatives*
 - Form 1099-Q, *Payments From Qualified Education Programs (Under Sections 529 and 530)*
 - Form 1099-R, *Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.*
 - Form 1099-S, *Proceeds From Real Estate Transactions*
 - Form 5498, *IRA Contribution Information*

Perform the following operations within the time frames listed below:

- a. By August 6, 2025, processable Form 1096, *Annual Summary and Transmittal of U.S. Information Returns* are received on record tapes through the sort and merge run weekly. Do not begin processing IRP documents until notified by Headquarters of a successfully completed start-up.
 - b. Perform detail sort for form types listed in IRM 3.30.123.8.1(1) received through April 11, 2025 by April 30, 2025. Process those received between April 12, 2025 through June 16, 2025 by June 20, 2025, and those received after June 16, 2025 by July 4, 2025.
 - c. SCRIPS start-up for all scannable information tax returns will begin on January 6, 2025 and be completed by January 10, 2025.
 - d. SCRIPS processing will begin on January 16, 2025 and ISRP will begin on January 16, 2025 to transcribe all scannable and non-scannable IRP form types listed in IRM 3.30.123.8.1(1). EDT tapes to ECC-MTB, daily, as needed. Complete processing by August 6, 2025. This is the last date GMF transmissions to ECC-MTB can occur. Correct all BOBs and Error Registers prior to this date.
 - e. Complete by December 3, 2025 late filed receipts received after July 31, 2025 and prior to November 30, 2025.
- (3) ISRP processes current and late forms listed below with their associated Form 1096, *Annual Summary and Transmittal of U.S. Information Returns*:

- Prior Year Form 1096, *Annual Summary and Transmittal of U.S. Information Returns*
 - Form 1096, *Annual Summary and Transmittal of U.S. Information Returns*
 - Form 1098-C, *Contributions of Motor Vehicles, Boats, and Airplanes*
 - Form 1098-F, *Fines, Penalties, and Other Amounts*
 - Form 1099-CAP, *Changes in Corporate Control and Capital Structure*
 - Form 1099-LTC, *Long-Term Care and Accelerated Death Benefits*
 - Form 1099-SA, *Distributions From an HSA, Archer MSA, or Medicare Advantage MSA*
 - Form 5498-ESA, *Coverdell ESA Contribution Information*
 - Form 5498-SA, *HSA, Archer MSA, or Medicare Advantage MSA Information*
 - Form W-2G, *Certain Gambling Winnings*
 - Form 3921, *Exercise of an Incentive Stock Option Under Section 422(b)*
 - Form 3922, *Transfer of Stock Acquired Through an Employee Stock Purchase Plan Under Section 423(c)*
- a. ISRP start-up tests all non-scannable paper information documents. The start-up campus only performs the testing beginning January 6, 2025 and ending on January 10, 2025.

Note: ISRP transcription begins after Headquarters notifies each campus of a successfully completed start-up. This action specifically refers to testing the input system ISRP/SCRIPS and the GMF validations, *not* GMF 15 router run compatibilities.

Note: ISRP is the backup system for SCRIPS documents.

- (4) Ogden and Kansas City process the Schedules K-1 detached from Form 1041, *U.S. Income Tax return for Estates and Trusts*, Form 1065, *U.S. Return of Partnership Income*, and Form 1120-S, *U.S. Income Tax Return for an S Corporation*.

3.30.123.8.3.1
(10-09-2019)
**Information Return
Processing (IRP)
Program Completion
Date (PCD) Definition**

- (1) The PCD is set for processable IRP documents received by specific dates, including timely and delinquently filed IRP documents. Documents received by the specified date present in Error Resolution, Rejects, and Blocks Out of Balance (BOB) are included in PCD computations. Program Completion will be considered accomplished when:
- a. For IRP documents processed through General Master File (GMF), the cumulative Good Tape production (Function 950) is equal to or greater than 99 percent of the number of processable documents received through the end of the counting period, as long as that Good Tape production is reached on or before the established PCD.
 - b. For IRP documents processed by general purpose processing (GPP), the reported output to end point, must be equal to or greater than 99 percent of the number of processable documents received through the end of the counting period.
- (2) Since the measurement for determining IRP PCD is the comparison of function 140 processables to function 950 or GPP end point, it is essential each processing site continually perfect the reporting numbers.

- (3) Accurate reporting information requires a physical inventory at least once per month from January through May 31, and weekly from June through the August PCD. Complete adjustments to correct physical inventories for receipts and/or production, and inventory within one day of the actual physical count. Adjustments to inventory only are not acceptable.

Caution: Ensure the cut-over inventory figure is maintained in function 140 cumulative inventory figure when performing physical inventory adjustment actions.

- (4) Drop Unit Production Cards (UPCs) daily for receipt and production data. Make adjustments daily when identified.
- (5) Site Planning and Analysis (P&A) Representative will provide to the HQ IRP Analyst and IRP Monitoring Analyst the total cumulative unprocessable volume present in the function 140 production each week to be tracked for PCD calculation. Separate the volume by the following categories at least:
- SSA mail-outs
 - Non-selects
 - Correspondence pending response
 - Penalty CAWR and AUR mail-outs
 - Fraud referrals
 - Futures
 - 1096 transmitted prior year details

Note: Additional unprocessable volumes that do not fit under the specified categories above or site determined categories are placed under a category "all other" and a short explanation of the submissions supplied.

3.30.123.8.3.2
(01-01-2025)
PCD for Form Types Transmitted by Form 1096, Annual Summary and Transmittal of U.S. Information Returns, (Programs 44300, 44310 and 44340) Processing Specifications

- (1) **Statutory Due Dates for Form 1097–BTC, Form 1098, Form 1098-C, Form 1098-E, Form 1098-F, Form 1098-T, Form 1099-A, Form 1099-B, Form 1099-C, Form 1099-CAP, Form 1099-DIV, Form 1099-G, Form 1099-INT, Form 1099-LTC, Form 1099-MISC , Form 1099-NEC, Form 1099-OID, Form 1099-PATR, Form 1099-Q, Form 1099-QA, Form 1099-R, Form 1099-S, Form 1099-SA, Form W-2G, Form 3921, Form 3922, Form 5498, Form 5498-ESA, Form 5498-QA, Form 5498-SA and Form 1096:**
- January 31 - **(Form 1099-NEC reporting non-employee compensation)**
 - February 28 - **(Form 1098 series, Form 1099 series, and Form W-2G)**
 - March 31 - (Extended due date - Automatic)
 - April 30 - (Extended due date, if Extension Timely Filed in March and Approved)
 - May 31 - **(Form 5498, Form 5498-QA Form 5498-SA and Form 5498-ESA)**
 - June 30 - (Extended due date - Automatic)
 - July 31 - (Extended due date, if extension timely filed in June and approved)

Note: See *Holiday or Weekend Impact*, IRM 3.30.123.2.2

- (2) **Cycles:**

- N/A

(3) **Campus Program Completion Dates:**

- **First PCD** - August 6, 2025 - Cycle 202532 - **for Income IRP documents received by July 25**
- **Second PCD** - December 3, 2025 - Cycle 202549 - **for Income IRP documents received after July 25**

Note: IRP in error status on the BOB and GMF Error Register (GMF10) requires correction prior to PCD. Evaluate error inventory to determine the daily production needed to clear the inventory and meet PCD. Input Correction Operation will order GMF Error Register in intervals to ensure each daily order can be completed by the tax examiner and processed through ISRP to avoid duplication of register.

3.30.123.8.3.3
(01-01-2025)
**Information Return
Transmitted by Form
1096 Benchmarks for
Austin Submission
Processing Center
(AUSPC)**

(1) The IRP benchmarks for AUSPC are as follows: prior year actual receipts were 18,853,216.

Note: Functions 230-44300, 230-44310 and 450-4434X are used to arrive at the prior year actual receipts.

Week Ending Date	CUM Percentage of Weekly Volume by Actual Receipts	CUM Volume
02/01/2025	1.0%	188,532
02/08/2025	2.0%	377,064
02/15/2025	4.0%	754,129
02/22/2025	6.0%	1,131,193
03/01/2025	8.0%	1,508,257
03/08/2025	10.0%	1,885,322
03/15/2025	12.0%	2,262,386
03/22/2025	14.0%	2,639,450
03/29/2025	17.0%	3,205,047
04/05/2025	23.0%	4,336,240
04/12/2025	25.0%	4,713,304
04/19/2025	26.0%	4,901,836
04/26/2025	28.0%	5,278,900
05/03/2025	31.0%	5,844,497
05/10/2025	32.0%	6,033,029
05/17/2025	33.0%	6,221,561
05/24/2025	34.0%	6,410,093
05/31/2025	36.0%	6,787,158
06/07/2025	42.0%	7,918,351
06/14/2025	50.0%	9,426,608
06/21/2025	55.0%	10,369,269
06/28/2025	60.0%	11,311,930
07/05/2025	69.0%	13,008,719
07/12/2025	77.0%	14,516,976
07/19/2025	83.0%	15,648,169
07/26/2025	91.0%	17,156,427
08/02/2025	97.0%	18,287,620
08/06/2025	100.0%	18,853,216

- (2) The percentages in the table above (middle column) are rounded.
- (3) Other programs have higher priority over IRP during January through March.

3.30.123.8.3.4
(01-01-2025)

- (1) The IRP benchmarks for KCSPC are as follows: prior year actual receipts were 8,383,235.

**Information Returns
Transmitted by Form
1096 Benchmarks for
Kansas City Submission
Processing Center
(KCSPC)**

Week Ending Date	CUM Percentage of Weekly Volume by Actual Receipts	CUM Volume
02/01/2025	1.0%	83,832
02/08/2025	2.0%	167,665
02/15/2025	4.0%	335,329
02/22/2025	6.0%	502,994
03/01/2025	8.0%	670,659
03/08/2025	10.0%	838,324
03/15/2025	12.0%	1,005,988
03/22/2025	14.0%	1,173,653
03/29/2025	17.0%	1,425,150
04/05/2025	23.0%	1,928,144
04/12/2025	25.0%	2,095,809
04/19/2025	26.0%	2,179,641
04/26/2025	28.0%	2,347,306
05/03/2025	31.0%	2,598,803
05/10/2025	32.0%	2,682,635
05/17/2025	33.0%	2,766,468
05/24/2025	34.0%	2,850,300
05/31/2025	36.0%	3,017,965
06/07/2025	42.0%	3,520,959
06/14/2025	50.0%	4,191,618
06/21/2025	55.0%	4,610,799
06/28/2025	60.0%	5,029,941
07/05/2025	69.0%	5,784,432
07/12/2025	77.0%	6,455,091
07/19/2025	83.0%	6,958,085
07/26/2025	91.0%	7,628,744
08/02/2025	97.0%	8,131,738
08/06/2025	100.0%	8,383,235

- (2) The percentages in the table above (middle column) are rounded.
- (3) Other programs have higher priority over IRP during January through March.

3.30.123.8.3.5
(01-01-2025)

**Information Returns
Transmitted by Form
1096 Benchmarks for
Ogden Submission
Processing Center
(OSPC)**

- (1) The IRP benchmarks for OSPC are as follows: prior year actual receipts were 5,385,978.

Week Ending Date	CUM Percentage of Weekly Volume by Actual Receipts	CUM Volume
02/01/2025	1.0%	53,860
02/08/2025	2.0%	107,720
02/15/2025	4.0%	215,439
02/22/2025	6.0%	323,159
03/01/2025	8.0%	430,878
03/08/2025	10.0%	538,598
03/15/2025	12.0%	646,317
03/22/2025	14.0%	754,037
03/29/2025	17.0%	915,616
04/05/2025	23.0%	1,238,775
04/12/2025	25.0%	1,346,495
04/19/2025	26.0%	1,400,354
04/26/2025	28.0%	1,508,074
05/03/2025	31.0%	1,669,653
05/10/2025	32.0%	1,723,513
05/17/2025	33.0%	1,777,373
05/24/2025	34.0%	1,831,233
05/31/2025	36.0%	1,938,952
06/07/2025	42.0%	2,262,111
06/14/2025	50.0%	2,692,989
06/21/2025	55.0%	2,962,288
06/28/2025	60.0%	3,231,587
07/05/2025	69.0%	3,716,325
07/12/2025	77.0%	4,147,203
07/19/2025	83.0%	4,470,362
07/26/2025	91.0%	4,901,240

Week Ending Date	CUM Percentage of Weekly Volume by Actual Receipts	CUM Volume
08/02/2025	97.0%	5,224,399
08/06/2025	100.0%	5,385,978

- (2) The percentages in the table above (middle column) are rounded.
- (3) Other programs have higher priority over IRP during January through March.

3.30.123.8.3.6
(01-01-2025)

Schedule K-1s for Form 1041 K-1, Form 1065 K-1 and Form 1120-S K-1 (Programs 44386, 44387 and 44388) Processing Specifications

- (1) **Due Date for Schedule K-1s** *Form 1041 K-1, Form 1065 K-1 and Form 1120-S K-1:*
 - a. *Form 1041 K-1 and Form 1065 K-1* are due on the 15th day of the third month following the end of the taxable year for the parent tax return.
 - b. *Form 1120-S K-1* is due on the 15th day of the third month following the end of the taxable year for the parent tax return.

Note: November 30 will be used for the purpose of determining PCD volumes

- (2) **Cycles:** Cycles are defined as Operating Number of Days in Cycle. IRM 3.30.123.4.1, *Operating Number of Days in Cycle - A Day Counter*
 - Number of Days in Cycle must normally be 16 days or lower, **but PCD must be met.**
 - Form 1120-S K-1 must be batched and processed on cycle. They cannot be shelved, see IRM 3.0.101, *Schedule K-1 Processing* for more information.
- (3) **Campus Program Completion Dates:**
 - Fiscal year and calendar year **filers with year as 2024** - December 10, 2025 (Cycle 202550).

3.30.123.8.3.7
(01-01-2025)

Form 8809 Processing Specifications

- (1) Form 8809, *Application of Extension of Time to File Information Returns* received at the Ogden campus will be prioritized, batched, and input into the IRP Home page using local desk procedures for processing year 2025.
- (2) Incomplete forms and Form W-2, *Wage and Tax Statement*, extension denials requiring correspondence will be input into the IRP Home page within 15 days of receipt

3.30.123.8.4
(01-01-2011)

Underreporter Program

- (1) The Underreporter Program processes cases from multiple tax years. Beginning and completion dates vary for each tax year processed. See the annual Operating Guidelines for further information regarding these dates.

3.30.123.8.5
(01-01-2025)

**Backup Withholding -
Incorrect Taxpayer
Identification Number
(TIN)**

- (1) This subsection pertains to the mailing of tapes.

	TY23	Begin	Complete
ECC-DET and OIRSC will receive Data from ECC-MTB for paper listings for mailing. ECC-MTB will mail tape notices/ listings.	X(P1) ECC-DET/OIRSC X(P2)ECC-DET/OIRSC	09/03/2024 04/20/2025	10/16/2024 04/23/2025
	TY24	Begin	Complete
	X(P1) ECC-DET/OIRSC X(P2) ECC-DET/OIRSC	09/05/2025 04/10/2026	10/16/2025 04/23/2026

- (2) These requirements are owned by; SE:S:CCS:CRC:EPFS:EPS

3.30.123.8.6
(01-01-2019)

**Interest Income Form
1099-INT Paid by the
Service**

- (1) At times, IRS pays interest to taxpayers on refunds. This amount is reported to Enterprise Computing Center-Martinsburg (ECC-MTB) and is incorporated into the Information Returns Program. The data is matched when taxpayers file tax returns with the data reported by payers of interest.
- (2) Master File extract (Run 701) compiles interest transaction data. Master File produces extract files (File 445-05-11) forwarded to campuses.
- (3) Submission Processing Centers produce the printed output, Interest Income, Copy B for Recipient, Form 1099-INT and mail to taxpayers.
- (4) IRS Submission Processing Centers must release and mail Form 1099-INT to be received by taxpayers by January 31, annually, as required by law.
- (5) This interest data must be filed with ECC-MTB Information Returns Program. Format and filing instructions and changes are issued annually by ECC-MTB in Revenue Procedures and Publication Pub 1220, *Specifications for Electronic Filing of Form 1097, 1098, 1099, 3921, 3922, 5498, and W2-G*.

3.30.123.8.6.1
(01-01-2014)

**Automated Form
1099-INT Program -
Form 1099-INT, Copy B
for Recipient**

- (1) Submission Processing Centers Manual Refund Units produce a manual Form 1099-INT for manual refunds issued during the Master File dead cycles (generally Cycle 52). Since interest paid to taxpayers is not captured on the Master File extract during Cycle 52 and for Non-Master File (NMF) refunds, Manual Refund Units enter interest data into the "1099PRO" program.
- (2) Manual Refund Unit employees enter entity and interest data into the "1099PRO" program. Source documents are copies of Form 3753, *Manual Refund Posting Voucher*, and Form 5792, *Request for IDRS Generated Refund (IGR)*, or listings provided by the NMF Unit.
- (3) Manual Refund Units obtain instructions from SP HQ Accounting and Tax Payment Branch Analyst to input data into the software/database maintained by Information Technology. The initiating campus will be responsible for producing the output and mailing out Form 1099-INT, *Interest Income*, copy B to recipients.

- (4) Verify that all items are entered accurately, Form 1099-INT output is correct, produced and mailed. Delete items as necessary. Verify Form 1099-INT for the same interest transaction will not be duplicated by the MF extract interest data.
- (5) Verify manual refunds were approved and posted prior to Cycle 01 of the new processing year (e.g., CC REFAP'd no later than December 31).
- (6) IRS campuses must release and mail Form 1099-INT to be received by taxpayers by January 31, annually, as required by law.

3.30.123.8.7
(01-01-2023)
Information Tax Returns for Criminal Investigation

- (1) All processing of Form 8300, *Report of Cash Payments Over \$10,000 Received in a Trade or Business*, has been consolidated at the IRS Detroit Computing Center. Any forms received at any campus other than the Detroit Computing Center must be shipped to:

Note: Refer to IRM 10.5.1, *Privacy and Information Protection - Privacy Policy*, for proper data protection procedures when shipping PII, and to determine correct shipping provider and correct shipping procedures for shipping through a private delivery carrier.

Mailing Address	Private Delivery Service (PDS) Mailing
Detroit Computing Center P.O. Box 32621 Detroit, MI 48232	Detroit Computing Center P.O. Box 32621 985 Michigan Ave Detroit, MI 48226

- (2) The Detroit Computing Center will send data for all of the above forms electronically to the U.S. Customs Service with the **Exception of:** Form 8300 (which is pending).

3.30.123.8.8
(03-30-2018)
Processing Timeliness Criteria for Foreign Account Tax Compliance Act (FATCA) Form 1042-S (Recipient Copy), Form 8508-I, Form 8809-I, Form 8938, Form 8957, Form 8966

- (1) This subsection contains form/program specific information related to timely processing of Foreign Account Tax Compliance Act (FATCA) Information Returns.
- (2) Procedures for processing these forms can be found by referring to IRM 3.21.3, *International Returns and Documents Analysis - Individual Income Tax Returns* owned by C:DC:TS:CAS:SP:RPB:IMF, and IRM 3.24.28, *Foreign Account Tax Compliance General Purpose Program* owned by C:DC:TS:CAS:SP:RPB:MM/DC.

3.30.123.8.8.1
(01-01-2019)
Form 1042-S, Foreign Person's U.S. Source Income Subject to Withholding - Recipient's Copy

- (1) Current tax year forms received between January 1st and May 13th must be transcribed by June 10th of each processing year.
- (2) Current tax year forms received after May 13th must be transcribed within seven calendar days.
- (3) Prior tax years are not transcribed.

- (4) Procedures for Form 1042-S - Recipient's Copy are in IRM 3.24.28, *Foreign Account Tax Compliance General Purpose Program* owned by C:DC:TS:CAS:SP:RPB:MM/DC, IRM 3.21.3, *International Returns and Documents Analysis - Individual Income Tax Returns* owned by C:DC:TS:CAS:SP:RPB:IMF, and IRM 3.11.16, *Returns and Documents Analysis - Corporate Income Tax Returns* owned by C:DC:TS:CAS:SP:RPB:IMF.

Note: The timeliness criteria above apply only to Form 1042-S - Recipient's Copy. The related Form 1040NR and Form 1120-F are subject to the criteria in IRM 3.30.123.6 and IRM 3.30.123.7 respectively. See IRM 3.30.123.7.12.1.1 for timeliness criteria for Form 1042-S and Form 1042-T filed by the Withholding Agent.

3.30.123.8.8.2
(03-30-2018)

Form 8508-I, Request for Waiver From Filing Information Returns Electronically for FATCA Form 8966

- (1) Capture data present on returns in the provided Excel workbook and forward to the stated LB&I contact within seven calendar days of receipt.
- (2) Data capture procedures for Form 8508-I, are in IRM 3.21.3, *International Returns and Documents Analysis - Individual Income Tax Returns* owned by C:DC:TS:CAS:SP:RPB:IMF.

3.30.123.8.8.3
(03-30-2018)

Form 8809-I, Application of Extension of Time to File FATCA Form 8966

- (1) Capture data present on returns in the provided Excel workbook and provide to the stated LB&I contact within seven calendar days of receipt.
- (2) Data capture procedures for Form 8809-I, are in IRM 3.21.3, *International Returns and Documents Analysis - Individual Income Tax Returns* owned by C:DC:TS:CAS:SP:RPB:IMF.

3.30.123.8.8.4
(02-07-2018)

Form 8938, Statement of Foreign Financial Assets

- (1) Transcription of current tax year and two tax years prior must be completed by the December ISRP cut-off.
- (2) Start-up may be delayed until after the filing season.
- (3) Current tax year and two tax years prior are transcribed.
- (4) Procedures for Form 8938, are in IRM 3.24.28, *Foreign Account Tax Compliance General Purpose Program* owned by C:DC:TS:CAS:SP:RPB:MM/DC.

Note: The timeliness criteria above apply only to Form 8938. The related income tax returns are subject to the criteria in IRM 3.30.123.6 and IRM 3.30.123.7.

3.30.123.8.8.5
(07-14-2017)

Form 8957, Foreign Account Tax Compliance Act Registration

- (1) Enter data into the Employee User Portal (EUP) within seven calendar days of receipt.
- (2) Procedures for Form 8957, are in IRM 3.21.112, *International Returns and Documents Analysis - FATCA Registration*, owned by C:DC:TS:CAS:SP:SPB:PP.

3.30.123.8.8.6
(03-30-2018)

Form 8966, FATCA Report

- (1) Transcribe within seven calendar days of receipt or ten calendar days if research or perfection is required.

3.30.123.8.9
(01-01-2025)

**Processing Timeliness
Criteria for Affordable
Care ACT Form 1094-B,
Form 1095-B, Form
1094-C, Form 1095-C**

(2) Code and Edit processing procedures for Form 8966, are in IRM 3.21.3, *International Returns and Documents Analysis - Individual Income Tax Returns* owned by C:DC:TS:CAS:SP:RPB:IMF, and IRM 3.24.28, *Foreign Account Tax Compliance General Purpose Program*, owned by C:DC:TS:CAS:SP:RPB:MM/DC.

(1) **Due Date for** Form 1094-B, and supporting Form 1095-B, and Form 1094-C, with supporting Form 1095-C is February 28.

(2) **Campus Program Completion Dates:**

- **First PCD** - September 24, 2025 - Cycle 202539 - **for returns received by September 12**
- **Second PCD** - December 3, 2025 - Cycle 202549 - **for returns received after September 12**

(3) PCD is met when 99% of the current year processable returns are scanned and sent to the AIR system.

(4) Determine processable receipts by using the following formula for each PCD.

- Function 140 receipts from PCC 2240 minus unprocessable returns from the site's manual reports.
- The data source for the number sent to AIR is the total output listed on the IPS 11120 report on SCRIPS.

(5) Startup for ACA IRP depends on AIR date to accepted files from the SCRIPS system. Do not begin processing of any ACA IRP documents until notified by Headquarters of a successfully completed start-up.

(6) Submission Processing, Paper Processing Branch, Mail Management Data Conversion will notify the sites when to hub input system test, output file testing and when to begin normal production releases of output files.

(7) Procedures for processing this work are in IRM 3.10.8, *Campus Mail and Work Control, Information Returns Processing*, and IRM 3.41.267, *Optical Character Recognition Scanning Operations, Affordable Care Act Information Return Processing on Service Center Recognition/Image processing System* owned by C:DC:TS:CAS:SP:RPB:MM/DC.

3.30.123.9
(01-01-2024)

**Processing Timeliness
Criteria for Employee
Plans (EP) Forms
(Program 72XXX)**

(1) The following subsection contains information pertaining to processing Tax Exempt Government Entities (TEGE) tax returns. This section is applicable in the Ogden Campus only.

(2) Form 5500-EZ, *Annual Return of A One-Participant (Owners/Partners and Their Spouses) Retirement Plan or A Foreign Plan* and Form 5330, *Return of Excise Taxes Related to Employee Benefit Plans*, assessments and abatements are input to the BMF, as well as Quick and Prompt assessments.

(3) The requirements for processing EO and EP (TEGE) documents are owned by SE:T:BSP:SPP.

- 3.30.123.9.1
(01-01-2011)
Employee Plans Master File (EPMF) Delinquency Penalty Abatements
- (1) NMF abatement must be made within six days from received date of the Form 1331-B, *Notice of Adjustment*.
- (2) Form 5500, *Annual Return/Report of Employee Benefit Plan*, payments posted to the NMF Form 5500 Unpostable list must be resolved within 20 days of receipt of payment.
- 3.30.123.9.2
(03-26-2015)
Form 5578, Annual Certification of Racial Nondiscrimination for a Private School Exempt From Federal Income Tax Processing Specifications
- (1) **Statutory Due Date for Form 5578:**
- Calendar year - May 15
 - Fiscal year - 15th day of fifth month after close of tax year
- Note:** See *Holiday or Weekend Impact*, IRM 3.30.123.2.2
- (2) **Cycles:** Number of Days in Cycle will normally be 25 days or lower.
- (3) **Campus Program Completion Dates:**
- N/A
- 3.30.123.9.3
(01-01-2019)
Employee Plans (EP) and Exempt Organization (EO) Determination Letter Applications Processing Timeliness Criteria (CIRSC only)
- (1) EP Determination Letter Applications are:
- Form 5300, **Application for Determination for Employee Benefit Plan**
 - Form 5307, **Application for Determination for Adopters of Modified Volume Submitter Plans**
 - Form 5310, **Application for Determination Upon Termination**
 - Form 5310-A, **Notice of Plan Merger or Consolidation, Spinoff, or Transfer of Plan Assets or Liabilities; Notice of Qualified Separate Lines of Business**
 - Form 5316, *Application for Group or Pooled Trust Ruling* AKA 9999
 - Form 4461, **Application for Approval of Master or Prototype or Volume Submitter Defined Contribution Plans**
- (2) EO Determination Letter Applications are:
- Form 1023, **Application for Recognition of Exemption Under Section 501(c)(3) of the Internal Revenue Code**
 - Form 1024, **Application of Recognition of Exemption Under Section 501(a) or for Determination Under Section 120**
 - Form 1025 (Non-Form)
 - Form 1026 (Non-Form)
 - Form 1028, **Application for Recognition of Exemption**
- (3) Processing of the EP/EO Determination Letter Application must be accomplished within six workdays of receipt for normal processing.
- (4) All Additional Document Filing (ADF) packages must be processed and available in TEDS repository within three workdays of receipt within R&C EP/EO Determination User Fee Unit.
- (5) All EO Closed Cases (EOCC) and EP Closed Cases (EPCC) packages must be processed and available in TEDS repository within 15 workdays of receipt within the R&C EP/EO Determination user fee unit.

3.30.123.10
(01-01-2014)

**Processing Timeliness
Criteria for Tax Exempt
Government Entities
(TEGE) Forms (OSPC
Only)**

- (1) This subsection contains form/program specific information related to timely processing of TEGE tax returns.
- (2) The requirements for processing all EP/EO forms can be found by referring to IRM 3.11.12, *Exempt Organization Returns*, IRM 3.11.22, *Employee Plan Excise Tax Return* and IRM 3.11.26, *Miscellaneous Tax Exempt and TEGE Tax Returns*, owned by SE:T:BSP:SPP.

3.30.123.10.1
(01-19-2022)

**PCD for Form 990, Form
990-EZ, Form 990-PF,
Form 990-T, Form
1041-A, Form 4720,
Form 5227, Form 5330,
Form 5500-EZ, Form
8038, Form 8038-B,
Form 8038-G, Form
8038-GC, Form 8038-T,
Form 8038-TC, Form
8328, Form 8453-X, Form
8703, Form 8871 and
Form 8872**

- (1) To meet PCD for Form 990, Form 990-EZ, Form 990-PF, Form 990-T, Form 1041-A, Form 4720, Form 5227, Form 5330, Form 5500-EZ, Form 8038, Form 8038-B Form 8038-G, Form 8038-GC, Form 8038-T, Form 8038-TC, Form 8328, Form 8453-X, Form 8871, Form 8872 and Form 8703, the campus must post a TC 150 or 599 to the BMF and have the required tax returns imaged for all timely filed tax returns. To accomplish this, the campus must process all timely filed tax returns through the pipeline functions and forward tapes containing the processed work to the Martinsburg Computing Center. Pipeline functions include Code and Edit, Numbering, ISRP, BOBs and Error Correction.
- (2) If for any reason the campus experiences a “dropped” or “orphan” block problem and the documents cannot be processed before PCD, a TC 599 CC 18 must be input as soon as the documents can be identified.
- (3) Form 6069 is processed in KCSPC only on the Non-Master File. The tax return must be processed on a 16 day cycle.
- (4) Form 5500-EZ is processed in Ogden only on the Employee Plans Master File (EPMF). EP is no different than other tax returns. Form 5500-EZ is due on the last day of the seventh month following the close of the plan year ending. For example, calendar year plan year tax returns are due July 31.

3.30.123.10.2
(01-01-2025)

**Form 990 and Form
990-EZ, Return of
Organization Exempt
From Income Tax (OSPC
Only) (Programs 1311X,
1341X, 1312X, 1342X,
and 1345X) Processing
Specifications**

- (1) **Statutory Due Dates for Form 990 and Form 990-EZ:**
 - Calendar year - May 15,
 - Fiscal year - 15th day of fifth month after close of tax year

Note: See *Holiday or Weekend Impact*, IRM 3.30.123.2.2
- (2) **Cycles:** Cycles are defined as Operating Number of Days in Cycle. IRM 3.30.123.4.1, *Operating Number of Days in Cycle - A Day Counter*
 - Number of Days in Cycle will normally be 16 days or lower
- (3) **Campus Program Completion Dates:**
 - Calendar year (**May Peak**) - July 30, 2025- Cycle 202531
- (4) **Other Requirements:**
 - a. All non-remittance tax returns in BOBs, Rejects, or Code and Edit status must have a TC 599, CC 18 input three weeks prior to the Delinquency Check. Continue processing once you have input the transaction to suppress the delinquency notice.

3.30.123.10.3
(01-01-2025)
Form 990-PF, Return of Private Foundation or Section 4947(a)(1) Nonexempt Charitable Trust Treated as a Private Foundation (OSPC Only) (Program 1313X) Processing Specifications

- (1) **Statutory Due Date for Form 990-PF:**
 - Calendar year - May 15,
 - Fiscal year - 15th day of fifth month after close of tax year

Note: See *Holiday or Weekend Impact*, IRM 3.30.123.2.2
- (2) **Cycles:** Cycles are defined as Operating Number of Days in Cycle. IRM 3.30.123.4.1, *Operating Number of Days in Cycle - A Day Counter*
 - Number of Days in Cycle will normally be 16 days or lower
- (3) **Campus Program Completion Dates:**
 - Calendar year Refund (**May Peak**) - June 4, 2025 - Cycle 202523
 - Calendar year Non-Refund (**May Peak**) - June 17, 2025 - Cycle 202525
- (4) **Other Requirements:**
 - a. All non-remittance tax returns in BOBs, Rejects, or Code and Edit status must have a TC 599, CC 18 input three weeks prior to the Delinquency Check. Continue processing once you have input the transaction to suppress the delinquency notice.

3.30.123.10.4
(01-01-2025)
Form 990-T, Exempt Organization Business Income Tax Return - 401(a) Trust, 408(a), 408(k), 408A(b), 530(b), 220(d) or 529 (OSPC Only) (Program 1314X) Processing Specifications

- (1) **Statutory Due Date for Form 990-T 401(a) or 408(a) Trust:**
 - Calendar year - April 15,
 - Fiscal year - 15th day of fourth month after close of tax year

Note: See *Holiday or Weekend Impact*, IRM 3.30.123.2.2
- (2) **Cycles:** Cycles are defined as Operating Number of Days in Cycle. IRM 3.30.123.4.1, *Operating Number of Days in Cycle - A Day Counter*
 - Number of Days in Cycle will normally be 16 days or lower
- (3) **Campus Program Completion Dates:**
 - Calendar year Refund (**April Peak**) - May 7, 2025 - Cycle 202519
 - Calendar year Non-Refund (**April Peak**) - June 4, 2025 - Cycle 202523

3.30.123.10.5
(01-01-2025)
Form 990-T, Exempt Organization Business Income Tax Return (Resident Trusts and Resident Corporations) (OSPC Only) (Program 1314X) Processing Specifications

- (1) **Statutory Due Date for Form 990-T:**
 - Calendar year - May 15,
 - Fiscal year - 15th day of fifth month after close of tax year

Note: See *Holiday or Weekend Impact*, IRM 3.30.123.2.2
- (2) **Cycles:** Cycles are defined as Operating Number of Days in Cycle. IRM 3.30.123.4.1, *Operating Number of Days in Cycle - A Day Counter*
 - Number of Days in Cycle will normally be 16 days or lower
- (3) **Campus Program Completion Dates:**
 - Calendar year Refund (**May Peak**) - June 4, 2025 - Cycle 202523

- Calendar year Non-Refund (**May Peak**) - June 17, 2025 - Cycle 202525

(4) **Other Requirements:**

- a. All non-remittance tax returns in BOBs, Rejects, or Code and Edit status must have a TC 599, CC 18 input three weeks prior to the Delinquency Check. Continue processing once you have input the transaction to suppress the delinquency notice

3.30.123.10.6
(01-01-2025)
Form 1041-A, U.S. Information Return Trust Accumulation of Charitable Amounts (OSPC only) (Program 1316X) Processing Specifications

(1) **Statutory Due Date for Form 1041-A:**

- Calendar year - April 15,
- Fiscal year - 15th day of fourth month after close of tax year

Note: See *Holiday or Weekend Impact*, IRM 3.30.123.2.2

(2) **Cycles:** Cycles are defined as Operating Number of Days in Cycle. IRM 3.30.123.4.1, *Operating Number of Days in Cycle - A Day Counter*

- Number of Days in Cycle will normally be 25 days or lower

(3) **Campus Program Completion Dates:**

- Calendar year (**April Peak**) - June 25, 2025 - Cycle 202526

3.30.123.10.7
(01-01-2025)
Form 4720, Return of Certain Excise Taxes on Charities and Other Persons Under Chap. 41 and 42 of the IRC (Form 5227 Box Checked) (OSPC Only) (Program 1316X) Processing Specifications

(1) **Statutory Due Date for Form 4720 (Form 5227 box checked):**

- Calendar year - April 15,
- Fiscal year - 15th day of fourth month after close of tax year

Note: See *Holiday or Weekend Impact*, IRM 3.30.123.2.2

(2) **Cycles:** Cycles are defined as Operating Number of Days in Cycle. IRM 3.30.123.4.1, *Operating Number of Days in Cycle - A Day Counter*

- Number of Days in Cycle will normally be 16 days or lower

(3) **Campus Program Completion Dates:**

- Calendar year (**April Peak**) - June 4, 2025 - Cycle 202523

3.30.123.10.8
(01-01-2025)
Form 4720, Return of Certain Excise Taxes on Charities and Other Persons Under Chap. 41 and 42 of the IRC (Form 990 or Form 990-PF Box Checked) (OSPC Only) (Program 1316X) Processing Specifications

(1) **Statutory Due Date for Form 4720 (Form 990 or Form 990-PF box checked):**

- Calendar year - May 15,
- Fiscal year - 15th day of fifth month after close of tax year

Note: See *Holiday or Weekend Impact*, IRM 3.30.123.2.2

(2) **Cycles:** Cycles are defined as Operating Number of Days in Cycle. IRM 3.30.123.4.1, *Operating Number of Days in Cycle - A Day Counter*

- Number of Days in Cycle will normally be 16 days or lower

(3) **Campus Program Completion Dates:**

- Calendar year (**May Peak**) - July 9, 2025 - Cycle 202528

3.30.123.10.9

(01-01-2025)

Form 5227, Split-Interest Trust Information Return (OSPC Only) (Program 1319X) Processing Specifications

(1) **Statutory Due Date for Form 5227:**

- Calendar year - April 15,
- Fiscal year - 15th day of fourth month after close of tax year.

Note: This applies to "Final" Form 5227 only. All others must be calendar year.

Note: See *Holiday or Weekend Impact*, IRM 3.30.123.2.2

(2) **Cycles:** Cycles are defined as Operating Number of Days in Cycle. IRM 3.30.123.4.1, *Operating Number of Days in Cycle - A Day Counter*

- Number of Days in Cycle will normally be 25 days or lower

(3) **Campus Program Completion Dates:**

- Calendar year (**April Peak**) - June 25, 2025 - Cycle 202526

(4) **Other Requirements:**

- a. All non-remittance tax returns in BOBs, Rejects, or Code and Edit status must have a TC 599, CC 18 input three weeks prior to the Delinquency Check. Continue processing once you have input the transaction to suppress the delinquency notice.

3.30.123.10.10

(01-01-2014)

Form 5330, Return of Excise Taxes Related to Employee Benefit Plans (OSPC Only) (Program 72860) Processing Specifications

(1) The due date for Form 5330 is determined by the Internal Revenue Code (IRC) section for which the tax return is being filed.

(2) **Due Date for Form 5330:**

IRC Section	Due Date
4965	5 $\frac{1}{2}$ months after the end of the tax period
4972, 4973, 4975(a), 4975(b), 4976, 4978, 4978A, 4978B, 4979A	Last day of the 7th month after the Tax Period Ending.
4977	Last day of the 7th month after the end of the calendar year in which excess fringe benefits are paid.
4971(a), 4971(b), 4971(f)(1), 4971(f)(2), 4971(g)(2), 4971(g)(3), and 4971(g)(4)	8 $\frac{1}{2}$ months after the end of the sponsors plan year <u>or</u> the last day of the 7th month after the Tax Period Ending, whichever is later.
4979	Last day of the 15th month after the end of the sponsors plan year.
4980	Last day of the month following the month in which the reversion occurred.
4980F	Last day of the month following the month of the amendment date.

(3) **Cycles:** Cycles are defined as Operating Number of Days in Cycle. IRM 3.30.123.4.1, *Operating Number of Days in Cycle - A Day Counter*

- Number of Days in Cycle will normally be 16 days or lower

(4) **Campus Program Completion Dates:**

- 90 days after the due date

3.30.123.10.11
(01-01-2017)
Form 5500-EZ, Annual Return of One-Participant (Owners and Their Spouses) Retirement Plan (Program 72840) (OSPC Only) Processing Specifications

(1) **Due Date for Form 5500-EZ:**

- Calendar year - July 31
- Fiscal year - last day of the 7th calendar month after the end of the plan year

Note: See *Holiday or Weekend Impact*, IRM 3.30.123.2.2

Month	Statutory Due Date
December	July 31
January	August 31
February	September 30

Month	Statutory Due Date
March	October 31
April	November 30
May	December 31
June	January 31
July	February 28
August	March 31
September	April 30
October	May 31
November	June 30

- (2) **Cycles:** Cycles are defined as Operating Number of Days in Cycle. IRM 3.30.123.4.1, *Operating Number of Days in Cycle - A Day Counter*
- Number of Days in Cycle will normally be 25 days or lower
- (3) **Campus Program Completion Dates:**
- 90 days after due date or received date, whichever is later.

3.30.123.10.12
(01-01-2014)

Form 8038, Information Return for Tax-Exempt Private Activity Bond Issues and Form 8038-G, Information Return for Government Purpose Tax-Exempt Bond Issues (OSPC only) (Program 13200) Processing Specifications

- (1) **Due Dates for Form 8038 and Form 8038-G:**
- The 15th day of the second calendar month after the close of the calendar quarter in which the bond was issued. Neither form may be filed before the issue date and must be completed based on the fact as of the issue date.
- (2) **Cycles:** Cycles are defined as Operating Number of Days in Cycle. IRM 3.30.123.4.1, *Operating Number of Days in Cycle - A Day Counter*
- Number of Days in Cycle will normally be 16 days or lower
- (3) **Campus Program Completion Dates:**
- N/A

- 3.30.123.10.13
(01-01-2015)
Form 8038-B, Information Return for Building America Bonds and Recovery Zone Economic Development Bonds and Form 8038-TC, Information Return for Tax Credit and Specified Tax Credit Bonds (OSPC only) (Program 13210) Processing Specifications
- (1) **Due Dates for Form 8038-B and Form 8038-TC:**
- The 15th day of the second calendar month after the close of the calendar quarter in which the bond was issued. Form 8038-B and Form 8038-TC may not be filed before the issue date and must be completed based on the facts as the issue date.
 - For *Build America Bonds* (Direct Pay) and for *Recovery Zone Economic Development Bonds*, Form 8038-B must be filed at least 30 days prior to the submission of the first Form 8038-CP, *Return for Credit Payments to Issuers of Qualified Bonds*, that is filed to request payment with respect to a request payment.
 - For specified tax credit bonds, Form 8038-TC must be filed at least 30 days prior to the submission of the first Form 8038-CP, *Return for Credit Payments to For Issuers of Qualified Bonds*, that is filed to request payment with respect to an interest payment date for that issue.
- (2) **Cycles:** Cycles are defined as Operating Number of days in Cycle. IRM 3.30.123.4.1, *Operating Number of Days in Cycle - A Day Counter*
- Number of Days in Cycle will normally be 16 days or lower
- (3) **Campus Program Completion Dates:**
- N/A
- 3.30.123.10.14
(01-01-2014)
Form 8038-CP, Credit for Qualified Bonds Allowed to Issuer (OSPC Only) (Program 13210) Processing Specifications
- (1) **Due Date for Form 8038-CP:**
- No specific due date - File as needed
- (2) **Cycles:** Cycles are defined as Operating Number of Days in Cycle. IRM 3.30.123.4.1, *Operating Number of Days in Cycle - A Day Counter*
- Number of Days in Cycle will normally be 6 days or lower - EXPEDITE
- (3) **Campus Program Completion Dates:**
- N/A
- 3.30.123.10.15
(01-01-2014)
Form 8038-GC, Consolidated Information Return for Small Tax-Exempt Government Bond Issues (OSPC Only) (Program 13200) Processing Specifications
- (1) **Due Date for Form 8038-GC:**
- Single Issue - The 15th day of the second calendar month after the close of the calendar quarter in which the bond was issued. The form may be filed before the issue date and must be completed based on the fact as of the issue date.
 - Consolidated - The 15th day of the second calendar month of the following year in which the bonds were issued.
- (2) **Cycles:** Cycles are defined as Operating Number of Days in Cycle. IRM 3.30.123.4.1, *Operating Number of Days in Cycle - A Day Counter*
- Number of Days in Cycle will normally be 16 days or lower
- (3) **Campus Program Completion Dates:**
- N/A

- 3.30.123.10.16
(01-01-2014)
Form 8038-T, Arbitrage Rebate and Penalty in Lieu of Arbitrage Rebate (OSPC Only) (Program 13200) Processing Specifications
- (1) **Due Date for Form 8038-T:**
 - 60 calendar days after the end of every 5th bond year during the term of the issue. The final installment is due 60 calendar days after the date the last bond of the issue is discharged.
 - (2) **Cycles:** Cycles are defined as Operating Number of Days in Cycle. IRM 3.30.123.4.1, *Operating Number of Days in Cycle - A Day Counter*
 - Number of Days in Cycle will normally be 16 days or lower
 - (3) **Campus Program Completion Dates:**
 - N/A
- 3.30.123.10.17
(03-26-2015)
Form 8328, Carry forward Election of Unused Private Activity Bond Volume Cap (OSPC Only) (Program 13200) Processing Specifications
- (1) **Due Date for Form 8328 is the earlier of:**
 - February 15 of the calendar year following the year in which the excess amount arises, or
 - the date of issue of bonds issued pursuant to the carryforward election.
 - (2) **Cycles:** Cycles are defined as Operating Number of Days in Cycle. IRM 3.30.123.4.1, *Operating Number of Days in Cycle - A Day Counter*
 - Number of Days in Cycle will normally be 25 days lower
 - (3) **Campus Program Completion Dates:**
 - N/A
- 3.30.123.10.18
(01-01-2014)
Form 8703, Annual Certification of a Residential Rental Project (OSPC only) (Program 13250) Processing Specifications
- (1) **Due Date for Form 8703:**
 - March 31 of the calendar year for which the certification is made.
 - (2) **Cycles:** Cycles are defined as Operating Number of Days in Cycle. IRM 3.30.123.4.1, *Operating Number of Days in Cycle - A Day Counter*
 - Number of Days in Cycle will normally be 16 or lower
 - (3) **Campus Program Completion Dates:**
 - N/A
- 3.30.123.10.19
(01-01-2014)
Form 8871, Form 8453-X, Political Organization Declaration for Electronic Filing of Notice of Section 527 Status (Program 1601X) Processing Specifications
- (1) **Due Date for Form 8453-X:**
 - Within one day (24 hours) of business start-up date of the 527 organization
 - (2) **Cycles:** Cycles are defined as Operating Number of Days in Cycle. IRM 3.30.123.4.1, *Operating Number of Days in Cycle - A Day Counter*
 - Number of Days in Cycle will normally be 6 days or lower - EXPEDITE
 - (3) **Campus Program Completion Dates:**
 - N/A
 - (4) **Other Requirements:**

- Receipt and Control has one day to send the Form 8453-X to Entity.
- Entity has two days to work a processable Form 8453-X and send it to Imaging.
- Imaging has two days to image the Form 8453-X and send the tax return to Files.

Note: *Paper Form 8871 are no longer processed at OSPC. However, the Form 8453-X is attached to a copy of the Form 8871. Therefore, Form 8871 will be treated as if it were a Form 8453-X.

3.30.123.10.20
(01-01-2025)

Form 8872, Political Organization Report of Contributions and Expenditures (OSPC only) (Program 1601X) Processing Specifications

(1) **Due Date for Form 8872:**

- The due date varies depending on whether it's an election or non-election year. The organization can elect to file quarterly or monthly during election (Even Numbered) years or semiannually or monthly during non-election (Odd Numbered) years.

(2) Election Year Reports due dates:

- Quarterly reports
 - 1st** Quarter - April 15, 2025
 - 2nd** Quarter - July 15, 2025
 - 3rd** Quarter - October 15, 2025
 - 4th** Quarter - January 31, 2026
- Monthly reports:
 - 20th of each month** except October and December.
 - October** report (Pre-election report) is due 12 days prior to the election.
 - December** report (Post-election report) is due 30 days after the Tuesday following the first Monday in November.

(3) Non-election Year Reports due dates:

- Semiannual reports:
 - Year-end** report - January 31, 2025
 - Mid-year** report - July 15, 2025
- Monthly reports:
 - 20th of each month** except December.
 - December** report is due January 31, 2026

(4) **Cycles:** Cycles are defined as Operating Number of Days in Cycle. IRM 3.30.123.4.1, *Operating Number of Days in Cycle - A Day Counter*

- Number of Days in Cycle will normally be 6 days or lower - EXPEDITE

(5) **Campus Program Completion Dates:**

- N/A

(6) **Other Requirements:**

- Receipt and Control has one day to send the Form 8872 to Imaging.
- Imaging has two days to image the Form 8872 and send it to Code and Edit.

3.30.123.10.21
(01-01-2019)
**Imaging Exempt
Organization and
Employee Plan Forms**

- (1) Certain Exempt Organization Forms are imaged. These are:
- Form 990 **Return of Organization Exempt from Income Tax**
 - Form 990-EZ **Short Form Return of Organization Exempt From Income Tax**
 - Form 990-PF **Return of Private Foundation or Section 4947(a)(1) Trust Treated as Private Foundation**
 - Form 990-T **Exempt Organization Business**
 - Form 4720 **Return of Certain Excise Taxes on Charities and Other Persons Under Chapter 41 and 42 of the IRC**
 - Form 5227 **Split-Interest Trust Information Return**
 - Form 8871 *Political Organization Notice of Section 527 Status* (re-images)
 - Form 8453-X **Political Organization Declaration for Electronic Filing of Notice 527 Status**
 - Form 8872 **Political Organization Report of Contributions and Expenditures**
- (2) Imaging of Form 990, Form 990-EZ, Form 990-PF, Form 990-T, Form 4720, and Form 5227 must be accomplished within:
- 10 workdays from receipt of Form 990-PF.
 - 15 workdays from receipt (during *normal* processing time) of Form 990, Form 990-EZ, Form 990-T, Form 4720, and Form 5227
 - 20 workdays from receipt (during *peak* processing time) of Form 990, Form 990-EZ, Form 990-T, Form 4720, and Form 5227
 - 10 workdays from Imaging Received Date for re-films
 - 5 workdays from receipt for refund tax returns
 - 2 workdays from Imaging Received Date for expedite re-films
- Note:** Processing time in Imaging is in addition to processing cycle time but must be adjusted as necessary to meet PCD goals. In particular, this may require Imaging time frames to be shortened as PCD approaches.
- (3) Imaging of Form 8453-X, Form 8871 and Form 8872 must be accomplished as outlined. See IRM 3.30.123.10.19, *Form 8871 and Form 8453-X Processing Specifications* and IRM 3.30.123.10.20, *Form 8872 Processing Specifications (OSPC)*.
- (4) If the re-image request is a photocopy (e.g., request from Entity to correct the EIN), the tax return/document must be re-imaged within ten calendar days. Then, destroy the photocopy. Do not send photocopies to Files.
- (5) If tax returns are pulled for another area to review and routed on a Form 3210 prior to imaging (e.g., EOCA), the tax returns must be picked up daily and acknowledgment of receipt must be returned from the other area within ten business days. If the tax returns are not picked up and/or returned daily, contact the area. Upon receipt of the documents back into the Imaging Unit, they must be batched and controlled on BBTS within one day.
- (6) Tax returns required to be re-imaged that are routed from other areas to the Imaging Unit must be batched and controlled on BBTS within one day of the Imaging Received Date.

- (7) Imaging of EO/EP Closed Cases must be accomplished within 15 workdays from receipt at CSPC. This includes what is made available in the Tax-Exempt Determination System (TEDS) repository.
- (8) Imaging of EP/EO Determination Applications through TEDS must be completed within six workdays from receipt at CSPC. This includes work made available in the TEDS repository.
- (9) All EP/EO Determination applications processed through Legacy must be completed within six workdays from receipt at CSPC. This includes generation and mailing of the Letter and Information Network User-fee System (LINUS) acknowledgement notice.
- (10) All correspondence non-remittance must be processed through TEDS within three workdays of receipt at CSPC.
- (11) All Additional Document Filings (ADF) must be processed within three workdays of receipt within the EP/EO Determination User Fee Unit. This includes made available in TEDS repository.
- (12) The requirements for imaging all EO/EP forms/documents can be found by referring to IRM 3.20.12, *Imaging and Perfecting Exempt Organizations Returns for Public and Internal Viewing*, owned by SE:T:BSP:SPP.
- (13) All *e-filed* tax returns are imaged within 15 days of receipt in the OL-SEIN imaging system. Import the date from Data Management Division (DMD).

Note: Current year filings are not available until May 1. Stylesheets are not available for conversion until May 1.

3.30.123.10.22
(03-30-2018)

**Tax Exempt Government Entities (TEGE)
Photocopy (OSPC Only)**

- (1) Some exempt organization tax returns are open for public inspection. Therefore, the Service receives numerous requests from the media, taxpayers, and other foundations. In order to expedite the photocopy process, the Service images these tax returns. See IRM 3.30.123.10.19, *Form 8871 and Form 8453-X Processing Specifications*, for additional information on the forms that are imaged.
- (2) The Form 4506-A (or written request if media) is sorted by “EO RAIVS Requests” - 790-34200 (all non-media requests and related research), “Media Requests” - 790-34204, “USB Requests” - 790-34205, **Senate Finance Committee or Congressional Cases** - 790-34206 and **Reimbursable Photocopy Fees** - 520-34000. All of these are put in Status “B” and controlled on IDRS under Category Code “EOPC” if determined complete and fillable.
- (3) The point of count for this work is each tax period for copies of EO tax returns requested, rather than each request received.
- (4) Requests for copies of publicly disclosable tax returns or tax forms age from the EO RAIVS received date as follows:
 - a. Non-Media (EO, USB, or Reimbursable Photocopy Fees) - 25 calendar days
 - b. Media (USB or Reimbursable Photocopy Fees) - 14 business days

Note: If the case requires the form to be ordered from Files or suspended pending additional information, consider these cases aged at 45 days after IRS receipt.

- (5) **Requests made on forms** which include information on the expected delivery date are not considered taxpayer correspondence and are **not subject to Action 61/Policy Statement P-21-3 Guidelines**. No interim letters are required, but if the case is not closed within the processing time frame indicated on the form (60 days), the taxpayer must be advised of status. For **letter requests**, Action 61/Policy Statement P-21-3 Guidelines **do apply**. Refer to IRM 21.3.3, *Incoming and Outgoing Correspondence/Letters*.
- (6) Media Requests are handled on an **Expedite** basis, fill within 14 business days of the EO RAIVS received date. On the tenth business day determine if the request will be filled timely. If the request will not be filled and closed by the fourteenth business day contact the Field Media Specialist informing them of the delay and provide the date the request will be filled and closed. If there is any question about what the request is for, or if the request was made by telephone, contact will be made with the Field Media Specialist for contact to the media requester. If missing information is not provided by the Field Media Specialist within five workdays, no additional follow-up will be made. On the sixth workday the request will be rejected back to the requester.
- (7) Requests for USBs may be for a complete set, or for individual state tax return(s). Requests will be sent to the Exempt Organization Request and Income Verification Services (EO RAIVS) Unit on a Form 4506-A with the required user fee. If the fee and request are complete, the information on the request is logged into the Statistics of Income EO Image Net (SEIN) system for Data Management Division (DMD) to fill. DMD will mail the package directly to the requester.
- (8) These requirements can be found by referring to IRM 3.20.13, *Exempt Organization Photocopy Procedures*, owned by SE:T:BSP:SPP.

3.30.123.10.23
(01-01-2011)
**EP/EO Application
Control System (EACS)**

- (1) Re-Assigned Cases - The campus that is losing reassigned cases will produce a magnetic tape that is to be shipped after the weekend update. The campus receiving the tape will input it to batch run EAX30. This output will be produced only for realignment of case work between campuses.

3.30.123.11
(01-01-2020)
**Processing Timeliness
Criteria for Non-Master
File (KCSPC Only)**

- (1) The maximum processing cycles are the day of receipt to completion of journalization, posting to the Automated Non-Master File database, and notice issuance inclusively. A minimum of ten workdays before the 23C date must be provided for completion of accounting and billing operations. The preliminary batching and document examination operations must, therefore, be scheduled for completion not less than ten workdays prior to the end of the processing cycle period, 23C date, or prior to the PCD.
- (2) A maximum cycle of six workdays means from the date Form 2424 *Account Adjustment Voucher* and Form 3809 *Miscellaneous Adjustment Voucher* are received by the campus for processing until posting.
- (3) Form 2158, *Credit Transfer Voucher* has a maximum processing cycle of six workdays from the date received in Accounting. The manager will sign the

voucher and apply the signature date. Send documents and Form 2158 by express mail to the Kansas City Submission Processing Center.

- (4) Form 514-B, *Credit Transfer Voucher*, has a maximum processing cycle of six workdays.
- (5) Date and mail all first notices to conform to the date of 23C assessment as of the actual date of mailing. Notice issuance for routine assessments will follow a regular schedule after the first notice. Taxpayer delinquent account issuances will uniformly be 24 weeks subsequent to the first notice date.
- (6) Campuses will schedule processing of current year delinquent tax returns in sufficient time for the required updating of the appropriate files prior to the prescribed delinquency check, returns mailing and index output production.
- (7) A maximum cycle of 20 calendar days from the date the document is prepared is prescribed for the processing of NMF Adjustments.

Exception: Form 1331 and Form 1331-B, *Notice of Adjustment*, has a maximum processing cycle of six workdays from receipt in Accounting.

- (8) NMF taxpayer-generated correspondence must be acknowledged, if not closed, within 15 calendar days. Final reply on acknowledged correspondence must be within 45 calendar days of receipts, if possible.
- (9) NMF processing will be on the same cyclical basis as for BMF and IMF to prevent distortion on the Weekly Terminal Report (Report Symbol NO-5000-224). This will also prevent the needless appearance of certain transactions on the IDRS Daily Transaction Register.
- (10) NMF tax returns required by Examination personnel for classification purposes at the campus will be made available to Examination within 30 calendar days of the PCD listed for the specific tax return.
- (11) The requirements for procedures and automated NMF can be found by referring to IRM 3.17.46, *Automated Non-Master File Accounting*, owned by C:DC:TS:CAS:SP:ATP:AD and IRM 3.17.21, *Credit and Account Transfers*, owned by C:DC:TS:CAS:SP:ATP:AD.

3.30.123.12
(01-01-2024)
**Processing Timeliness
Criteria for Electronic
Filing (e-file)**

- (1) The following subsection contains instructions on various timeliness criteria for the *e-file* program.
- (2) There are various aspects of the program ranging from the Application and Suitability procedures for the Providers, to the time frames for transmitting and retransmitting tax returns.
- (3) When filing an electronic tax return, an electronic PIN signature must be transmitted with the tax return.
- (4) The general requirements for filing Business and Individual electronic tax returns are found in Publication Pub 4164 , **Modernized e-File (MeF) Guide for Software Developers and Transmitters** and is owned by C;DC:TS-:CAS:SP:EFS:BOM:ETE. Specific requirements for e-filing Individual tax returns are in Publication Pub 1345 , **Handbook for Authorized IRS e-file Providers of Individual Income Tax Returns** which is owned by SE:W-

:CAS:EPSS:OS:EPP and IRM 3.42.5 , **IRS e-file of Individual Income Tax Returns**, which is owned by C:DC:TS:CAS:SP:EFS:IOM. Specific requirements for e-filing Business tax returns are found in Pub 4163 , Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns and IRM 3.42.4 , **IRS e-file for Business Tax Returns**, which are owned by C:DC:TS:CAS:SP:EFS:BOM;ETE. These documents must be used in conjunction with other IRMs and Publications to answer and resolve e-file questions and issues.

3.30.123.12.1
(01-01-2023)

IRS e-file Suitability for Providers

- (1) Processing of the *e-file* application, Form 8633, through the External Customer Data Store (ECDS) must be completed within 45 days from the receipt of the application, including any supporting documentation.
- (2) Suitability checks on new applicants to be Providers, etc., must be completed by Andover Campus within 45 calendar days from the processable application date on the IRS *e-file* Application, Form 8633, through the External Customer Data Store (ECDS). On new applications where a suitability issue arises, if an appeal is received and the IRS Independent Office of Appeals has not completed its review by October 1 each year, the Provider will be allowed to remain a Provider through the prescribed deadline for timely filing of Form 1040 by April 15 (unless this date falls on a Saturday, Sunday, or legal holiday, in which case the date is the next succeeding day that is not a Saturday, Sunday, or legal holiday). This does not include additional time as a result of any extensions filed. For additional information see Holiday or Weekend Impact, IRM 3.30.123.2.2.
- (3) Continuous suitability checks take place for applicants already accepted into IRS *e-file*. These checks are conducted from IRS records only.
- (4) On existing applications where a suitability issue arises, if an appeal is received and the IRS Independent Office of Appeals has not completed its review by October 1, the Provider will be allowed to remain as a Provider through the prescribed deadline for timely filing Form 1040, as outlined in (2).

3.30.123.12.2
(01-01-2025)

Electronic Postmark and Tax Return Due Date

- (1) The paper portion of an electronically filed tax return may consist of paper Form 8453, *U.S. Individual Tax Transmittal for an IRS e-file Return*, and other required paper documents that cannot be electronically transmitted. Required paper documents must be mailed to IRS attached to the Form 8453.
- (2) An electronically filed tax return is not considered filed until the electronic portion of the tax return has been acknowledged by the IRS as accepted for processing and the electronic Personal Identification Number (PIN) signature(s) for the tax return have been received.
- (3) A Transmitter provides an electronic postmark to taxpayers that file *Individual Income Tax Returns* and *Extension of Time to File Individual Income Tax Returns*, through an Electronic Return Originator (ERO) or through online filing. The Transmitter creates the electronic postmark bearing the date and time (in the Transmitters time zone) that the tax return is received at the Transmitters host computer. The taxpayer must adjust the electronic postmark to the time zone where the ERO is located or where the taxpayer resides in the case of online filing to determine the postmarks actual time. For example, if the Transmitter provides an electronic postmark with time in the Pacific Time Zone but

the taxpayer resides in the Eastern Time Zone, the taxpayer must add 3 hours to the postmark time to determine the actual postmark time (Eastern Time Zone).

- (4) All tax returns and extensions that received an electronic postmark are transmitted to the IRS within two days of receipt from the ERO, or from the taxpayer in the case of online filing.
- (5) If the electronic portion of a tax return is transmitted **on or shortly before the due date** and is ultimately rejected, but the Provider and the taxpayer comply with the requirements for timely re-submission of a correct tax return, the tax return will be considered timely filed.
- (6) If the taxpayer chooses not to have the electronic portion of the business tax return corrected and transmitted to the IRS or if it cannot be accepted for processing by the IRS, the taxpayer must file a paper tax return. To be considered timely filed, the paper return must be postmarked by the later of the due date of the return, including extensions, or ten (10) calendar days after the date the IRS last gives notification the return was rejected as long as:
 - a. The first transmission was made on or before the due date of the return (including extensions) and;
 - b. The last transmission was made within ten (10) calendar days of the first transmission.
 - c. The paper tax return must also include the following:

An explanation of why the paper return is being filed after the due date

A copy of the reject notification

A brief history of actions taken to correct the electronic return

The taxpayer must write in **red** at the top of the first page of the paper return "REJECTED ELECTRONIC RETURN - (DATE)"

Note: The date will be the date of the first rejection within the ten (10) day transmission perfection time frame.

The paper return must be signed by the taxpayer

Note: The PIN that was used on the electronically filed return that was rejected may not be used as the signature on the paper return.

For more information see Pub 4163, *Modernized e-File (MeF) Information for Authorized IRS e-File Providers for Business Returns* and Pub 4164, **Modernized e-file (MEF) Guide for Software Developers and Transmitters**

- (7) If the electronic postmark is **on or before the prescribed deadline** for filing but the tax return is **received by the IRS after the prescribed deadline** for filing, the tax return will be treated as filed on the electronic postmarks date. In

order for a tax return to be treated as filed on the electronic postmarks date, all requirements for signing the tax return and completing a paper declaration must be met.

- (8) If the electronic postmark is **after the prescribed deadline for filing**, the IRS actual receipt date, not the date of the electronic postmark will be the filing date. If a tax return is rejected, a corrected tax return must be filed in accordance with the rules for timely filing corrected tax returns after rejection of an electronic tax return.
- (9) The transmitter retains the original electronic postmark of the rejected tax return for a corrected tax return that is received by the Transmitter through the last date for retransmitting rejected tax returns and creates a new postmark for all tax returns, including corrected tax returns received after the last date for retransmitting tax returns. All corrected tax returns retaining an electronic postmark of a date through the prescribed last day of filing must be transmitted to the IRS within two days of the date the tax return was received by the transmitter or the 22nd day of the respective month of the prescribed due date, whichever is earlier.
- (10) Refer to the schedule below for IMF *e-file* transmission dates.

Action	Date
First day to transmit IMF tax returns	To be announced
Last day for transmitting timely filed <ul style="list-style-type: none"> • Tax Returns • Form 4868 • Form 2350 	April 15
Retransmitting rejected timely filed <ul style="list-style-type: none"> • Tax Return • Form 4868 • Form 2350 	April 20
Transmitting timely filed Form 4868 or Form 2350 meeting overseas exception	June 15
Transmitting tax returns on extension from Form 4868	October 15
Retransmitting rejected late tax returns or tax returns on extension from Form 4868	October 20
Transmitting test transmissions	No cutoff date
Submitting IRS <i>e-file</i> applications	No cutoff date

Note: April 15, June 15, and October 15 are all statutory due dates, see Holiday or Weekend Impact, IRM 3.30.123.2.2

- (11) Organization Function Program (OFP) codes for employees working on *e-help* projects. Refer to IRM Exhibit 3.42.7-1, *Organization, Function, and Program (OFP) Codes (Phones and e-mail)* and IRM Exhibit 3.42.7-2, *e-help Organization, Function, and Program (OFP) Codes (Paper)*, which are used to report time on Form 3081.
- 3.30.123.13
(01-01-2015)
Processing Timeliness Criteria for Issuing Refund Checks
- (1) The following subsection contains processing timeliness criteria for refund checks that require a manual refund, correspondence to the filer prior to issuing a refund for lost, stolen, or non-receipt, or any research procedures required prior to processing any type of special refund.
- (2) The requirements for issuing manual refunds can be found by referring to IRM 3.17.79, *Accounting Refund Transactions*, owned by C:DC:TS:CAS:SP:AT-P:AD.
- (3) Requirements for refunds that were lost, stolen, or non-receipt, refer to IRM 21.4, *Refund Inquiries*, owned by C:DC:TS:CAS:AM:PPG:I.
- 3.30.123.13.1
(01-01-2014)
Issuing Manual Refunds for Refund Inquiry Forged Check Cases
- (1) Prepare a manual refund within ten calendar days from receipt of the Bureau of the Fiscal Service (BFS), Claims Disposition Notice, recommending “settlement authorized”.
- 3.30.123.13.2
(01-01-2011)
Undelivered and Limited Payability Refund Checks
- (1) Undelivered Refund Checks, CP 31 and CP 231 Notices must be processed on a maximum cycle of 24 calendar days.
- (2) Limited Payability Notices, CP 32, CP 32A and CP 237, must be processed on a maximum cycle of 21 calendar days.
- 3.30.123.13.3
(01-01-2011)
Deleted/Returned Refund Checks and Recertification Credits
- (1) Cases resulting from Notice Review (deleted refunds) must be processed one week following the posting of the TC 841, and age accordingly as this inventory is not workable until the TC 841 posts.
- (2) Returned refund checks must be processed and forwarded to the Regional Financial Center(s) (RFC) within five workdays from the date of receipt for cancellation.
- (3) Returned refund check cases are considered over aged if not closed by the second Friday following the first appearance of category “841 P” on aged case listing. Follow-up action must be taken on cases in category “3913” by the Friday of the week following the appearance of the asterisk on the aged case listing. On the next aged case listing, the HMMM column will show a “2”.
- (4) When a Refund Inquiry (claim) results in a TC 841 credit with a “P” freeze, Input TC 290 .00 to release the freeze or issue a manual refund within 14 calendar days.
- (5) For processing procedures, refer to IRM 21.4, *Refund Inquiries*, owned by C:DC:TS:CAS:AM:PPG:I.

3.30.123.13.4
(01-01-2011)

**Non-Receipt, Lost,
Stolen or Destroyed
Refunds**

- (1) Timeliness guidelines must be observed for each stage of the process of working claims for non-receipt, lost, stolen or destroyed refund checks.
 - a. These time frames must be met on at least 70 percent of the cases during the peak period of May through August, and on at least 90 percent of the cases from September through April.
 - b. These time frames are maximum turnaround times.
 - c. Centers are encouraged to establish shorter time frames as workload and staffing permit.
 - d. For processing instructions, refer to IRM 21.4, *Refund Inquiries*, owned by C:DC:TS:CAS:AM:PPG:I.
- (2) For cases resulting in tracing action (either a “check claim” or an “LP (Limited Payability) Trace”), the tracing action must be initiated within 17 workdays of the IRS received date.
- (3) Cases age from the date of the last control base update when in “B” status. The follow-up action on items in “B” status must be taken by the second Friday following the first appearance with an asterisk on the aged cases.

3.30.123.14
(01-01-2014)

**Processing Timeliness
Criteria for Wage
Information Retrieval
System (WIRS) Research
and BMF Unpostable
W-3**

- (1) The Wage Information Retrieval System has been deactivated as a result of the expanded range of wage data now available through IDRS. Effective immediately, the Latham, NY WIRS function will no longer be accepting requests for Form W-2 or Form W-3 microfilm research.
- (2) Any research request for information on Form W-2, Form W-3 and Form 1099 for the most current nine years can be input to CC IRPTR, IRPTRI, or IRPOL through IDRS.

Note: CC MFTRAW was eliminated in July 2008.

- (3) Effective May 18, 2009, ten years of wage data became available via CC IRPTR or IRPOL. For critical dates related to wage data availability, refer to IRM 2.3.35, *Command Code IRPTR*.
- (4) Limited access to the Social Security Administration Online Retrieval System (ORS) is also available to select processing areas.

3.30.123.14.1
(01-01-2025)

**BMF Unpostable Form
W-3 Program (OSPC
Only)**

- (1) All BMF W-3 Unpostables research will be conducted in the OSPC CAWR Unpostables Unit.
- (2) The Unpostables will be transmitted to OSPC in nine shipments. The shipments are scheduled for the following cycles:
 - Cycle 202516
 - Cycle 202520
 - Cycle 202525
 - Cycle 202529
 - Cycle 202533
 - Cycle 202539
 - Cycle 202542
 - Cycle 202546
 - Cycle 202551

- (3) Unpostables records will be separated into COM (electronic and magnetic media filed documents) and DIM (paper filed documents) listings. Unpostables applicable to DIM (paper filed documents) listings will be further separated into UPC Code **001** and **003** listings.
- (4) Ogden will create paper GUF 11-40 listings for the COM and DIM (UPC Code **003**) Unpostables and forward them directly to the Unpostables area for perfection using IDRS research.
- (5) Ogden will create GUF 11-40 listings for DIM (UPC Code **001**) Unpostables and forward them to the Unpostables area for perfection using research of the scanned images of paper filed documents available via access to the Social Security Administration Online Research System (ORS).
- (6) The PCD for all CAWR Unpostable Processing is February 28, 2025. A **clean up** period for Unpostables received after PCD is acceptable and may further the PCD to March 31, 2025.

Note: Every effort must be used to meet the February 28, 2025 PCD.

3.30.123.15
(01-01-2017)

**Processing Timeliness
Criteria for Federal
Unemployment Tax Act
(FUTA) Certification**

- (1) The requirements for processing FUTA can be found by referring to IRM 1.4.23, **Federal Unemployment Tax Act Manager and Coordinator Guide**, IRM 4.19.5, **Certification of State FUTA Credits**, and IRM 4.19.23, **FUTA Control** owned by SE:S:E:HQ:EFCP:BMF-DM.

3.30.123.16
(01-01-2014)

**Processing Timeliness
Criteria for Combined
Annual Wage Reporting
(CAWR)**

- (1) The requirements for processing CAWR can be found by referring to IRM 1.4.22, *CAWR Manager and Coordinator Guide*, IRM 4.19.4, *CAWR Reconciliation Balancing*, and IRM 4.19.22, *CAWR Control*, owned by SE:S:E:HQ:EFCP:BMF-DM.

3.30.123.17
(01-01-2025)

**Processing Timeliness
Criteria for Statistics of
Income (SOI) -
Submission Processing
Centers and Enterprise
Computing Centers**

- (1) This subsection pertains to the implementation of SOI Programs at the Austin, Kansas City, and Ogden Submission Processing Centers.

3.30.123.17.1
(01-01-2018)

Introduction

- (1) The Statistics of Income (SOI) Division in Research, Applied Analytics and Statistics (RAAS) manages the SOI programs pursuant to IRC 6108, Statistical Publications and Studies. The SOI Division exercises functional supervision of all phases of SOI projects, including the selection and processing of tax and information returns for statistical analyses. It communicates checkpoints, critical dates, and final deadlines to either the SOI Branch or the SOI Coordinator at each of the Submission Processing Centers and the Enterprise Computing Centers.

- (2) This subsection presents timeliness criteria and critical dates for a selection of SOI programs. The Business Master File (BMF) and the Individual Master File (IMF) are major sources of the data the SOI Division utilizes to produce its statistics. Related information about controlling, scanning, rendering, shipping, and editing samples of tax returns is found in IRM 1.13.1, *Statistical Reporting*, IRM 1.13.2, *Processing Management*, IRM 1.13.3, *Document Management* and IRM 3.5.61, *Files Management and Services*.

3.30.123.17.2
(01-01-2025)
**Individuals and Sole
Proprietorships**

- (1) During 2025, the Submission Processing Centers will pull and edit Form 1040 tax returns, which SOI samples for the TY 2023 and 2024 Individuals/Sole Proprietorships Programs. The Complete Report and the Final Report phases of the TY 2023 program occur in 2025. The Advance Data phase of the TY 2024 program occurs in 2025.

3.30.123.17.2.1
(01-01-2025)
Sample Control Phase

- (1) Each business day beginning with Cycle 202504 and ending with Cycle 202553, the Submission Processing Centers and the MeF office will receive a set of files, which are identified in the table below. The Submission Processing Centers pull and control TY 2024 Form 1040 tax returns during the year, as well as continue looking for missing TY 2023 tax returns.

File Name	File Number	Description	Destination
IMF - SOI Selection SheetFile/ Report	080-54-13	Data used in controlling documents	Campuses
IMF - SOI Selected Returns Control Data File	080-54-16	Data used in controlling documents (IMF Statistics of Income Automated Return Tracking System (ISTARTS))	Ogden
IMF - SOI Return Charge-Out File	080-60-11	Data used in controlling documents	Campuses
IMF - SOI Returns Data File 1	080-66-11	Data used in controlling documents	Ogden
IMF - SOI Population Data File	080-52-13	Data used in controlling the population/ sample	Martinsburg
MTRDB Data Request File	080-54-29	XML data used in producing records and images of the MeF returns	MTRDB Office
SOI Extract Recovery File	080-52-14	Contains each RTF record read from input file 460-12-14	ECC-MTB

- (2) The Submission Processing Centers that accept and process paper Form 1040 tax returns are Austin, Kansas City, and Ogden. The IRS also processes electronically filed Form 1040 returns at the Andover, Austin, Fresno, Kansas City, and Philadelphia sites. SOI editing of 1040-series tax returns occurs at the Austin, Kansas City, and Ogden Submission Processing Centers.
- (3) An additional copy of each of the TY 2024 files identified above, except File 080-52-13, IMF - SOI Population Data File, and File 080-66-12, IMF - SOI Returns Data File 2, is transmitted to SOI during Cycle 202519. These files are identified as produced in Cycle 202519K.

3.30.123.17.2.2
(01-01-2025)

Processing Phase

- (1) All SOI computer processing occurs on the SOI Distributed Processing System (SOI-DPS).
- (2) SOI will receive the following files from the Enterprise Computing Center - Martinsburg (ECC-MTB): File 080-52-13, IMF-SOI Population/Sample Data, File 080-54-16, IMF - SOI Selected Returns Control Data, File 080-66-11, IMF - SOI Returns Data File 1.
- (3) There are two Program Completion deadlines for the TY 2023 Individuals/Sole Proprietorships program.
 - a. **Complete Report Closeout** - As of April 2025, tax returns selected through Cycle 202452 are processed to the fullest extent possible at the Austin, Kansas City, and Ogden Submission Processing Centers. The number of missing tax returns through Cycle 202452 must **not exceed 60** at any of the Submission Processing Centers.
 - b. **Final Report Closeout** - In May 2025, SOI receives output, which was produced in Cycle 202420. The files are labeled "Cycle 2202354 Recovery Run" and are loaded within the specified time.
- (4) The first Program Completion deadline for the tax year 2024 Individual/Sole Proprietorships program is **Advance Data Closeout**. As of October 2025, tax returns selected through Cycle 202538 are processed to the fullest extent possible at the Austin, Kansas City, and Ogden Submission Processing Centers. The number of tax returns copied to tape represent at least 99 percent of the total selected through Cycle 202538. The number of missing tax returns will **not exceed 100** at any of the Submission Processing Centers.

3.30.123.17.3
(01-01-2025)

Businesses and Other Entities

- (1) Based on BMF - SOI sampling requirements, the Enterprise Computing Center-Martinsburg (ECC-MTB) produces a set of files, which the computing center transmits or makes available for downloading to the Ogden Submission Processing Center and Headquarters. SOI editing occurs at the Kansas City, and Ogden Submissions Processing Centers.
- (2) The table below identifies files ECC-MTB creates each cycle, month, or quarter during a processing year.

File Name	File Number	Description	Destination
Form 709	080-7H-15	Data used in editing documents	Downloaded in Ogden
Form 706	080-71-16	Data used in editing documents	Downloaded in Ogden
Form 706 NA Edit File(Inactive)	080-71-15	Data used in editing documents	Downloaded in Ogden
Form 990-PF	080-7H-11	Data used in editing documents	Downloaded in Ogden
Form 990/990EZ	080-7H-12	Data used in editing documents	Downloaded in Ogden
Form 990-T	080-7H-13	Data used in editing documents	Downloaded in Ogden
Partnership Tickler	080-70-18	Set of records for matching routine	Maintained with SOI sampling program
Partnership Edit (Form 1065)	080-7B-11	Reformatted data used in editing documents	Downloaded in Ogden
Partnership Research	080-7J-11	Research	Transmitted to Math Stats
Partnership Econ Research (Form 1065)	080-7J-12	Research	Transmitted to Corporation, Partnership and International Branch
Corporation Tickler	080-70-17	Set of records for matching routine	Maintained with SOI sampling program
Corporation Edit (Forms 1120)	080-71-18	Data used in editing documents	Downloaded in Ogden
National Selection Summary (Sample) Counts	080-73-11	Estimation	Downloaded to Math Stats

File Name	File Number	Description	Destination
Corporation Research	080-7I-11	Research	Transmitted to Math Stats
Corporate Econ Research (Form 1120 (12), Form 1120-S (13), Form 1120-PC (14), Form 1120-REIT and Form 1120-RIC (15), Form 1120-F (16), Form 1120-L (17). Corporation Research files (K-11) is for different types of Corporations with TC 976)	080-7I-12 080-7I-13 080-7I-14 080-7I-15 080-7I-16 080-7I-17 080-7K-11	Research	Transmitted to Corporation, Partnership and International Branch
Form 1120-C Sample Control File	080-7D-11	Data used in editing documents	Transmitted to Corporation, Partnership and International Branch
LB&I Corporation and Partnership Control File	080-7D-13	Data used in Controlling Documents (BMF iSTARTS)	Downloaded in Ogden
Form 1042 Control File	080-7D-14	Data used in Controlling Documents (BMF iSTARTS)	Downloaded in Ogden
Form 8703 Control File	080-7D-15	Data used in Controlling Documents (BMF iSTARTS)	Downloaded in Ogden
Form 8804 Control File	080-7D-16	Data used in Controlling Documents (BMF iSTARTS)	Downloaded in Ogden
Form 1066 Control File	080-7D-17	Data used in Controlling Documents (BMF iSTARTS)	Downloaded in Ogden

File Name	File Number	Description	Destination
Form 4720	080-7H-16	Data used in editing documents	Downloaded in Ogden
Form 4720-A Edit File (Deleted from SOI program after PY 2016)	080-7H-19	Data used in editing document	Downloaded in Ogden
Form 8038	080-71-25	Data used in editing documents	Headquarters Programmer downloads file to Ogden
Form 8038-G	080-71-26	Data used in editing documents	Headquarters Programmer downloads file to Ogden
Arbitrage Rebate Edit File	080-71-27	Data used in editing documents	Headquarters Programmer downloads file to Ogden
Credit for Qualified Bond Edit File	080-71-29	Data used in editing documents	Headquarters Programmer downloads file to Ogden
Build America Bond Edit File	080-71-30	Data used in editing documents	Headquarters Programmer downloads file to Ogden
Tax Credit Bond Edit File	080-71-31	Data used in editing documents	Headquarters Programmer downloads file to Ogden
BMF Sample Control File	080-72-14	Data used in controlling documents (BMF iSTARTS)	Downloaded in Ogden
MeF/XRDB Files	N/A	RAS DMD supplies the data used in editing electronically filed corporation and partnership returns	Downloaded in Ogden

- a. SOI produces charge-outs at the Kansas City, and Ogden campuses. The SOI units deliver the charge-outs to Files before the end of the first week of a specific ECC-MTB cycle.
 - b. **Sample Control File (080-72-14)** - Each BMF SOI selected tax return, for which a Form 4251, *Return Charge-Out*, is generated, will have a record written to this sample control file. The Sample Control File is transmitted to the Ogden Submission Processing Center and loaded into the iSTARTS database, an Oracle based automated tracking system for controlling SOI selected tax returns.
 - c. **All Other Files** are transmitted or shipped to the Ogden Submission Processing Center or SOI Headquarters, where they are used as the input files for various statistical database edit and return control programs the SOI staff developed and maintained at the Ogden Campus or Headquarters.
- (3) **Form 1120 Series** - The host computer system for the SOI Corporation studies is the SOI-DPS at the Ogden Submission Processing Center. Only the Ogden Submission Processing Center will receive files from the ECC-MTB containing reformatted BMF data records. The data files are transmitted weekly from ECC-MTB and the new return data loaded into databases maintained at Ogden for editing
- a. Once scanned and e-filed SOI Corporation data are available, the SOI Corporation edit application will make the records available to SOI editors for statistical processing. SOI personnel will continue to monitor the samples in BMF iSTARTS. Refer to IRM 1.13.3, *Document Management*, for controlling requirements for Form 1120.
 - b. Campus weekly reporting is not required, since information about the corporation data is available directly from the SOI-DPS at the Ogden campus.
 - c. Program Completion Dates for the 2023 SOI Corporation Study are: March 2025 (Advance Data, consisting of 75% of each return type and all giant returns selected through cycle 202507); and July 2025 (Final Data). SOI staff may change the July 2025 PCD.
- (4) **Form 1065, U.S. Return of Partnership Income** - Editing of this form occurs at the Kansas City and Ogden Submission Processing Centers. Refer to IRM 1.13.3, *Document Management*, for photocopy, shipping and controlling requirements.
- (5) **Form 1118, Foreign Tax Credits-Corporations** - Editing of this form occurs at the Ogden Submission Processing Center. Refer to IRM 1.13.3, *Document Management*, for photocopy, shipping and controlling requirements.
- (6) **Form 5471, Information Return of U.S. Persons With Respect to Certain Foreign Corporations** - Editing of this form occurs at the Ogden Submission Processing Center only. Refer to IRM 1.13.3, *Document Management*, for photocopying and shipping requirements.
- (7) **Form 706, United States Estate (and Generation-Skipping Transfer) Tax Return** -- Editing occurs at the Kansas City and Ogden Submission Processing Centers. For critical dates refer to IRM 1.13.2, *Processing Management*, and for controlling and shipping instructions refer to IRM 1.13.3, *Document Management*.

- (8) **Form 709, United States Gift (and Generation - Skipping Transfer) Tax Return** - National Office determines the SOI edit site for a specific study year. For critical processing dates refer to IRM 1.13.2, *Processing Management*, and for controlling and shipping instructions refer to IRM 1.13.3, *Document Management*.
- (9) **SOI Studies of Form 990, Return of Organization Exempt From Income Tax Form 990-EZ, Short Form Return of Organization Exempt From Income Tax Form 990-PF, Return of Private Foundation Form 990-T Exempt Organization Business Income Tax Return, and Form 5227, Split-Interest Trust Information Return** - Editing occurs at the Ogden Submission Processing Center. For critical processing dates refer to IRM 1.13.2, *Processing Management*, and for controlling and shipping instructions refer to IRM 1.13.3, *Document Management*.
- (10) **SOI Studies of Form 8038 Information Return for Tax-Exempt Private Activity Bond Issues, and Form 8038-G, Information Return for Tax-Exempt Governmental Bonds** - Editing occurs at the Ogden Submission Processing Center. For critical processing dates refer to IRM 1.13.2, *Processing Management*, and for controlling and shipping instructions refer to IRM 1.13.3, *Document Management*.
- (11) **Form 5713, International Boycott Report** - Editing of this form occurs at the Ogden Submission Processing Center. For photocopy and shipping instructions refer to IRM 1.13.3, *Document Management*.
- (12) **Form 1065, U.S. Return of Partnership Income**, - Editing occurs at the Kansas City and Ogden Submission Processing Centers. For critical processing dates refer to IRM 1.13.2, **Processing Management**, and for controlling and shipping instructions refer to IRM 1.13.3, **Document Management**.
- (13) **Form 1042-S, Foreign Persons U.S. Source Income Subject to Withholding** - Editing occurs at the Ogden Submission Processing Center. For critical processing dates refer to IRM 1.13.2, **Processing Management**, and for controlling and shipping instructions refer to IRM 1.13.3, **Document Management**.
- (14) **Form 4720, Return of Certain Excise Taxes on Charities and Other Persons Under Chapters 41 and 42 of the IRC** - Editing occurs at the Ogden Submission Processing Center. For critical processing dates refer to IRM 1.13.2, *Processing Management*, and for controlling and shipping instructions refer to IRM 1.13.3, *Document Management*.
- (15) **Form 8865, Return of U.S. Persons With Respect to Certain Foreign Partnerships**- Editing of this form occurs at the Ogden Submission Processing Center only. For photocopy and shipping instructions refer to IRM 1.13.3, *Document Management*.

- 3.30.123.18
(01-01-2011)
**Processing Timeliness
Criteria for Campus
Integrated Data Retrieval
System (IDRS)
Processing**
- (1) The following subsection contains guidelines for IDRS processing.
- (2) These requirements are owned by OS:CTO:EO:EC.
- 3.30.123.18.1
(01-01-2011)
**Daily Campus IDRS
Processing After Real
Time**
- (1) Ensure that new unpostables tapes received from ECC-MTB are processed into the IDRS daily Taxpayer Information File (TIF) update runs before the weekend IDRS TIF updates are run for ECC-MTB output from the same master file cycle.
- 3.30.123.18.2
(01-01-2012)
**Weekend Campus IDRS
Processing**
- (1) Update and Analysis of TIF for IMF, BMF, EPMF and Debtor Master File (DMF) -must be completed before real time is brought up on Monday morning.
- Note: Runs TDA 11/21/31 and TDA 14/24/34 must be run after WTU23/43/63, but before WTU29/49/69.**
- a. Output mail to taxpayer, TDI/TDA related outputs.
- b. Generate Adjustment and Correspondence Inventory Report and Overage Listing.
- c. Update the Refund Information File (RFIF). When feasible this may be done as soon as practical after receipt during daily processing before the weekend.
- 3.30.123.18.3
(01-01-2011)
**End of Month Campus
IDRS Processing Before
Real Time**
- (1) End of Month Campus IDRS processes that must be timely before real time can be brought up for the new month.
- a. Unidentified Remittance File (URF)
- b. Monthly Analysis run of URF (Monthly running of URF01), Unidentified Remittance Name File (URNF), Unidentified Remittance Amount File (URAF), and Unidentified Remittance Control File (URCF).
- c. Monthly Dishonored Check File (DCF) Analysis; DC-Ctrl - Area Office and DC-Name-Area.
- 3.30.123.18.4
(01-01-2025)
File/Data Transfer
- (1) Campuses must release all Master File input files including regular GMF update files to ECC-MTB on a daily basis, Monday through Friday. (Transmit until 1:30 PM Eastern Time daily and 1:30 PM Eastern Thursday for the end of cycle) If the campus determines they will be unable to meet the 1:30 PM time line, they must notify their respective Computing Center by issuing an Info-Alert and by calling the CSA and Scheduling Common Line.
- (2) The final weekly transmission of data must be completed by 5 PM (Eastern Time). If the ECC cannot meet the transmission deadlines, IBM SCIPAS/ Scheduling must be notified via Info-Note and calling the IBM CSA and Scheduling Common Line.
- (3) The following illustrates the timeliness requirements for regular transactions, including IDRS, going to the Master Files at ECC-MTB.
- a. For transactions to be processed at ECC-MTB in MF, ECC Cycle 202512 (March 14 - 20, 2025) files must be generated and transferred to ECC-

Processing Timeliness: Cycles, Criteria and Critical Dates 3.30.123

MTB (March 15 - 21, 2025). The files must be released for transfer to ECC-MTB no later than 1:30 PM Thursday, March 22, 2025, for all GMF 15 files.

- b. Outputs from MF weekly, Cycle 202512 processing, will be transferred to the respective campuses by Friday March 15, 2025. These output files will be available for the weekend IDRS update on March 16 and 17, 2025 and be available on IDRS real-time on the morning of March 18, 2025.

- (4) TDI Transfer Data from IDRS weekend processing must be shipped by Wednesday for timely input to the BMF TIF Transfer Program.

3.30.123.18.5
(01-01-2025)

End of Month and Periodic Campus IDRS Processing to Produce Taxpayer Delinquency Reports for Collection, EO and EP

- (1) Instructions for all ECC-MEM:
 - a. Schedule and run UNISYS monthly runs CAR51 - CAR90 according to the Monthly CAR Production Schedule listed below:

Report Month	Beginning Cycle	Ending Cycle	Ending Date	Number of Weeks in Report
January	202501	202504	01/25/2025	4
February	202505	202508	02/22/2025	4
March	202509	202513	03/29/2025	5
April	202514	202517	04/26/2025	4
May	202518	202521	05/24/2025	4
June	202522	202526	06/28/2025	5
July	202527	202530	07/26/2025	4
August	202531	202534	08/23/2025	4
September	202535	202539	09/27/2025	5
October	202540	202543	10/25/2025	4
November	202544	202547	11/22/2025	4
December	202548	202552	12/27/2025	5

- (2) The runs CAR71 - CAR90 will produce the following reports:
 - Taxpayer Delinquent Account Notice Monthly and Cumulative Report (NO-5000-1/241,2/242) (CAR8143)
 - Taxpayer Delinquent Account Monthly and Cumulative Report (NO-5000-1,2) (CAR8243)
 - Pending Installment Agreement Report (NO-5000-222) (CAR8343)
 - Taxpayer Delinquent Investigation Monthly and Cumulative Report (NO-5000-3/4) (CAR8443)

- Type Assessment Monthly and Cumulative Report (NO-5000-241, 242) (CAR8543)
- Installment Agreement Monthly and Cumulative Report (NO-5000-5/6) (CAR8643)
- Exempt Organization Report of Delinquent Return Notices, Investigations and Accounts (NO-7100-31(EO) (CAR8743)
- Employee Plans Report of Delinquent Return Notices, Investigations and Accounts (NO-7100-28(EP) (CAR8843)
- Return Delinquency Notice Monthly and Cumulative Report (NO-5000-3/4-NOT) (CAR8943)

Note: For distribution procedures, refer to IRM 3.13.62, Media Transport and Control.

3.30.123.19
(01-01-2024)
**Processing Timeliness
Criteria for Compliance,
Exam and Treasury
Inspector General for
Tax Administration
(TIGTA)**

- (1) The following subsection contains information pertaining to TIGTA, Examination, Collections, and various Compliance activities.

3.30.123.19.1
(01-01-2018)
**TIGTA Processing
Requirements**

- (1) Retention of the Audit Information Management System (AIMS) Historic Files, AMS4403MS and AMS4403BS created monthly in ECC-MEM/MS and ECC-MTB/BSC, must be retained for 1,825 days (5 years).
- (2) Additional required files will be processed on an “as needed” basis to support ongoing Inspection activities. When this requirement exists, the processing time will be negotiated independent of the above items.

3.30.123.19.2
(01-01-2025)
**Audit Selection
Schedule - Discriminant
Function (DIF) Tax
Returns**

- (1) The ordering and delivery of DIF tax returns will be part of the ECC-MTB processing work load. The ECC-MTB processing cycles are as follows:

Form	Processing Frequency
Form 1040, U.S. Individual Income tax return	Weekly
Form 1066, U.S. Real Estate Mortgage Investment Conduit (REMIC) Income Tax Return	Biweekly in odd cycles
Form 1120, U.S. Corporation Income Tax Return	Biweekly in odd cycles
Form 1120-S, U.S. Income Tax Return for an S Corporation	Biweekly in odd cycles
Form 1041, U.S. Income Tax Return for Estates and Trusts	Monthly
Form 1065, U.S. Return of Partnership Income	Monthly

- (2) BMF Form 1120 and Form 1066 final reports will be generated in Cycle 52/53 to reflect all tax returns posted to the inventories for that year. It will take at least five weeks for IMF or BMF to complete a selection cycle, even though a new cycle begins each week. Outlined below is a typical schedule for one Audit Selection.

ECC Cycle	Organization	Action
202522	AO and Campus Examination Function	Receive reports on Activity ECC DIF files during Cycle 202521.
202522	Campus	Unless a revised order is received by Thursday morning (Wed. morning for Ogden and Fresno), transmit the Area Offices' original order to ECC-MTB.
202523	ECC-MTB	Post tax returns processed by campus in Cycle 202522 to IMF, BMF, and DIF File. Select and put on tape by AO, returns ordered from DIF file. Create tapes for reports to AO on activity in DIF file. Ship tapes to campus.
202524	Campus	Print and ship reports on DIF file activity for Cycle 202524 to AO. Print Form 5546 and labels for DIF tax returns selected at ECC-MTB in Cycle 202523
202525	AO and Campus Examination Function	Receive reports on DIF file activity for Cycle 202523 with DIF return scores as indicators of quality of returns computer classified at ECC-MTB.
202525	Campus	Pull and ship to AO or Campus Examination Branch the DIF returns computer classified at ECC-MTB in Cycle 202523. Tax returns must not be pulled prior to this cycle.

ECC Cycle	Organization	Action
202526 -202533	Campus Examination Function	Receive and prepare DIF returns for manual classification.
202534	AO	Classify DIF returns
202535	Campus Examination Function	Return to campus files area those tax returns accepted on manual screening.

(3) These requirements are owned by SE:S:E:HQ:ECS:FCS.

3.30.123.19.3
(01-01-2015)
**Audit Selection
Schedule - TC 424**

- (1) The ordering and delivery of IMF and BMF TC 424 requests will be part of the ECC-MTB weekly processing work load. It will take at least three weeks for IMF or BMF to complete a selection and delivery based on the TC 424 request.
- (2) EPMF DIF/CLASSIFICATION SYSTEM -The ordering and delivery of EPMF DIF tax returns and EPMF Classification Ranked tax returns will be part of the monthly ECC-MTB processing work load. The EPMF DIF/Ranking Inventory file will be created on a monthly basis. During the monthly running of the ordering program, automatics will be selected. As tax returns are selected, they will be dropped from the inventory file and a TC 424 will be generated for the tax return. The TC 424 will post the following cycle. The cycle that the TC 424 is generated, the selected returns listing, the non-controlled returns listing, and the classification return records will be produced for each key Area Office. Each month CP:E:FS will be provided an inventory listing by Area Office for the entire nation. Each month the Area Offices will be provided an inventory listing by Area Office for use in ordering tax returns the next month.
- (3) These requirements are owned by OS:CTO:AD:C::B:AR.

3.30.123.19.4
(01-01-2025)
**Audit Information
Management System
(AIMS)**

- (1) Daily Campus AIMS Processing after real-time is terminated for the day:
 - a. AIMS Opening Processing - Friday night only.
 - b. Transactions, Labels, and Form 5546 are produced out of the AIMS Opening Processing on Friday night.
 - c. TRDB Tickler Records - produced weekly on Friday night.
 - d. Produce Duplicate Listing on Friday only for those tax returns that are already open on AIMS.
 - e. Update AIMS from IMF/CADE 2 data daily.
- (2) Weekend Campus AIMS Processing:
 - a. Update AIMS from Campus and ECC-MTB data.
 - b. Produce Weekly Reports File to generate AIMS weekly reports.
 - c. Produce Non-assessed Closure Listing.
 - d. Produce TC 424 Reject Register.
 - e. Produce SC Status Workload Report (ARP0940) on the following weekends:

First Quarter	Second Quarter
October 11, 2024	January 10, 2025
October 25, 2024	January 24, 2025
November 8, 2024	February 7, 2025
November 22, 2024	February 21, 2025
December 6, 2025	March 7, 2025
December 27, 2024	March 28, 2025
Third Quarter	Fourth Quarter
April 11, 2025	July 11, 2025
April 25, 2025	July 25, 2025
May 9, 2025	August 8, 2025
May 23, 2025	August 22, 2025
June 6, 2025	September 5, 2025
June 27, 2025	September 26, 2025

- f. Local Option Download
- g. Status Code 54, 55, 57, 24 and No Change Letter File
- h. Produce Overage TC 424 Report
- i. Produce International Case Management File
- j. Produce Customer Satisfaction Survey Records
- k. Produce AIMS MF Transactions
- l. EIC Recertification Records listing.
- m. Generate CRD Overage Summary File (ARP2520). Send to Brookhaven via FTP.
- n. Produce National CRD Overage Summary Reports (ARP2640/41)
- o. Generate print files for weekly AIMS reports by campus as follows:

Campus	Report or File Number
All Campuses	ARP0340, ARP0543, ARP0640, ARP0641, ARP0743, ARP0750, ARP0843, ARP0940, ARP2240, ARP2440, ARP2441, ARP2540, ARP2541
Ogden Campus Only	ARP0744, ARP0745, ARP0746, ARP0748, ARP0749, ARP0751, ARP0844, ARP0845, ARP0846, ARP0848, ARP0849, ARP0851, AMS9645, AMS9646, AMS9648, AMS9649, AMS9652
Brookhaven Campus Only	ARP2640, ARP2641
Kansas City Campus Only	ARP0341, ARP0544, ARP0644, ARP0752, ARP0852, ARP0944, ARP2241, ARP2444, ARP2544

Campus	Report or File Number
Brookhaven, Cincinnati, Memphis, Ogden, Philadelphia Campuses	ARP0740, ARP0840

(3) End of Month Campus AIMS Processing-

- a. Produce AIMS Report Files (AMS4505-ECC-MEM/MS; AMS4506-ECC-MEM/MS) to generate the AIMS monthly reports on the following weekends - Monthly AIMS Extract Dates:

January 24, 2025
 February 21, 2025
 March 28, 2025
 April 25, 2025
 May 23, 2025
 June 27, 2025
 July 25, 2025
 August 22, 2025
 September 26, 2025
 October 24, 2025
 November 21, 2025
 December 26, 2025

- b. Produce AIMS Data Files for ECC-MTB ARP0101, ARP7026, ARP1202, ARP9001 -All months and ARP1203-Oct and Nov only. Transmit them via NDM to ECC-MTB by the Monday following the monthly AIMS EXTRACT date.
- c. Produce Monthly Control Data.
- d. Generate AMS4421MS in BSC - FTP it immediately to ECC-MEM/MS.
- e. Generate print files for monthly AIMS reports as follows - FTP these immediately to designated Tier II Server:

AMS4640, AMS4940, AMS5545
ARP0144, ARP1740, ARP1940, ARP2040, ARP3041, ARP3141, ARP4340, ARP4440, ARP7640, ARP7840, ARP7851, ARP8501, ARP8821

- f. Generate print files for monthly AIMS campus reports as follows. Send to CONTROL D immediately:

ARP0143AN-PS, ARP1240, ARP1540AN-PS, ARP1541, ARP1640AN-PS, ARP1641, ARP1843AN, ARP1843AT, ARP1843AU, ARP1943KC, ARP1944KC, ARP2143BS, ARP2143CS

ARP2143FS, ARP2843MS, ARP2843OS, ARP2843PS, ARP2940AN-PS, ARP2941AN-PS, ARP2944KC, ARP2945KC, ARP2946BS, ARP2946OS, ARP2947BS, ARP2947OS, ARP7851OS

- (4) AIMS -Monthly Report Extraction Processing Cycles and Data Transmission Dates to ECC-MTB.

Monthly Cycle Extract the Weekend of	Electronic Transmission to arrive at ECC-MTB (ARP0101, ARP7026, ARP1202, ARP9001) by
January 24, 2025	01/27/2025
February 21, 2025	02/24/2025
March 28, 2025	03/31/2025
April 25, 2025	04/28/2025
May 23, 2025	05/26/2025
June 27, 2025	06/30/2025
July 25, 2025	07/28/2025
August 22, 2025	08/25/2025
September 26, 2025	09/29/2025
October 24, 2025	10/27/2025 (ARP1203 ALSO)
November 21, 2025	11/24/2025 (ARP1203 ALSO)
December 26, 2025	12/29/2025

- (5) These requirements are owned by OS:CTO:AD:C:B:AR.

3.30.123.19.5
 (01-01-2019)
Partnership Control System (PCS)

- (1) PCS Weekly Campus processing at Brookhaven and Memphis -Monday - Run PCS20P. Output PCS2001 files are automatically electronically transferred to Andover.
- (2) PCS Daily Campus processing at Brookhaven and Memphis -Tuesday through Friday - Run PCS20 nightly. Output PCS2001 files are automatically electronically transferred to Andover.
- (3) PCS Daily Campus processing at Brookhaven -Monday through Friday - Run PCS44 nightly after EOD0108 file has been automatically AFT'd from Andover to Brookhaven.
- (4) PCS Weekly Campus processing at Brookhaven and Ogden:
 - a. Monday evening after file PCS2301 has been AFT'd from Andover, run PCS21, PCS39, PCS40, PCS41, PCS42, PCS43, PCS45, PCS48, and

PCS49 as needed. Automated procedures will initiate whichever runs are needed based on output from PCS23W at Andover.

- Note:** Output files from PCS39 through PCS49 must be scheduled to the printers so that printed notices can be distributed on Tuesday.
- b. Upon receipt from Andover, schedule PCS7001 to laser printer and distribution to EONS and Control-D.
- (5) PCS Daily processing at Andover -Tuesday through Friday - Run PCS23D after EOD0104 file has been created.
 - (6) PCS Weekly processing at Andover -Monday - Run PCS23W after EOD0104 file has been created. Output PCS2301 files will be automatically AFT'd to Brookhaven and Ogden.
 - (7) PCS Daily processing at Andover -Monday through Friday - ECC will run the PCS daily updating cycle of programs after the PCS2001 files have arrived from Brookhaven and Memphis, and after EOD0106 file is created.
 - (8) PCS Weekly processing at Andover -Wednesday night - ECC will run the PCS weekly cycle of programs and electronically transfer files as follows:
 - a. scab*PCS0801 to all 10 ALNs of weekend input into AMS30
 - b. scab*PCS7001 to Brookhaven and Ogden
 - c. scab*PCS5301 to Brookhaven and Ogden
 - d. scab*PCS5302 to Brookhaven and Ogden
 - (9) Procedures have been established for files PCS6701 and PCS6702 to be written to Control-D.
 - (10) PCS reports and notices are printed in Brookhaven and Ogden. See Exhibit 3.30.123-7, *Partnership Control System (PCS) Reports*.
 - (11) These requirements are owned by OS:CIO:AD:C:ACS:B.

3.30.123.20
(01-01-2011)

**Processing Timeliness
Criteria for Area Office
(AO) and Taxpayer
Assistance Center (TAC)**

- (1) This subsection contains timeliness requirements related to AO and TAC.

3.30.123.20.1
(01-01-2019)

**Shipment of Tax
Returns/Documents -
AO, TAC, Non-Master
File (NMF), Individual
Retirement Account
(IRA), Audit Information
Management System
(AIMS) and International**

- (1) AO and TAC are expected to make daily shipments of tax returns and other documents.
- (2) AO and TAC are expected to transship tax returns to the appropriate campus no later than the day after receipt in the function responsible for transshipping tax returns. During heavy receipt periods, an additional day may be taken for current year tax returns as long as a flow of daily shipments is maintained.
- (3) AO will use Form 3210, *Document Transmittal*, to transship non-remittance tax returns and RS-PCC. Submission Processing Centers must **verify receipt** of non-remittance tax returns **within ten (10) business days**. See IRM 3.13.62.7.2 for more information.

- (4) Keep the Form 3210 with the RS-PCC and non-remittance documents so that Batching will recognize whether they must batch as with remittance. Do not remove them when extracting contents of the package.
- (5) Submission Processing Centers must **verify receipt** of remittances and return acknowledgement copies of all remittance transmittals **within five working days**. Remittance transmittals may include Form 795, *Daily Report of Collection Activity*, Form 795-A, *Remittance and Return Report* and Form 3210.
- (6) Ship Non-Master File tax returns or documents as follows:
- Remittance tax returns and other remittance documents are expected to be processed and shipped to the campus within a maximum of three workdays. Non-remittance tax returns and documents are expected to be shipped to the campus within a maximum of two workdays following the day of receipt.
 - Maximum processing time will be used only during peak processing periods.
- (7) Ship documents related to Individual Retirement Accounts (IRA) as follows:
- Remittance documents are expected to be shipped to the campus with a maximum of three workdays. Non-remittance documents are expected to be shipped to the campus within a maximum of two workdays following day of receipt.
 - Maximum processing time will be used only during peak processing periods.
- (8) All Individual Master File (**IMF**) tax forms identified as **International with payments** must be shipped within one day (24 hours) of receipt to:

Austin Submission Processing Center
3651 S. IH 35
Stop 6056 AUSC
Austin, TX 78741

- (9) All Business Master File (**BMF**) tax forms identified as **International with payments** must be shipped within one day (24 hours) of receipt to:

Note: Refer to IRM 10.5.1, *Privacy and Information Protection, Privacy Policy*, for proper data protection procedures when shipping PII, and to determine correct shipping provider and correct shipping procedures for shipping through a private delivery carrier.

Mailing Address	Private Delivery Service (PDS) Mailing
Ogden Submission Processing Center P.O. Box 409101 Ogden, UT 84409	Ogden Submission Processing Center P.O. Box 409101 1973 N. Rulon White Blvd. Ogden, UT 84404

- (10) All **Form 706, Form 709** tax returns with or without payments will go to:

Internal Revenue Service
333 W. Pershing Rd
Kansas City, MO 64108

- (11) All **Excise** tax returns with or without payments will go to:

Internal Revenue Service
1973 N. Rulon White Blvd
Ogden, UT 84201

- (12) Convert cash to a bank draft or money order by close of business on the day it was received, or as soon as possible on the next business day. Send Parts 1 and 3 to the appropriate Submission Processing Center (the one that issued the book) each day with the converted cash, Form 795 and the tax return. For additional information regarding “Converting Cash Payments” refer to IRM 21.3.4, *Field Assistance*, owned by SE:W:CAR:FA.

3.30.123.20.2
(01-01-2023)
**Instructions for Field
Exam Payments of
\$100,000 or More**

- (1) When remittances exceeding \$100,000 are received, managers have a responsibility to determine what steps or what locations must be used to expedite the deposit of those remittances.
- (2) **Employee Responsibilities:** Employees must immediately notify their manager upon receipt of a remittance of \$100,000 or more. Payments should be sent on the day of receipt via overnight traceable mail. Convert any cash to a money order before mailing.
- (3) **Manager Responsibilities:** Determine what steps need to be taken to ensure timely deposit. Such measures include, but are not limited to, the following:
- Express Mail, to ensure next day delivery, refer to IRM 1.22.2, *United States Postal Service (USPS) Classes of Mail, USPS Additional Services and Small Package Carrier (SPC) Services*.
 - Private Delivery Service, within 300 miles
 - Hand-carry remittance to teller by car or plane for emergency situations (e.g., \$100 million or more, or if within 100 miles of remittance processor)
- (4) Determine which one of the above measures is most cost-effective.

Note: The cost of transporting the remittance should be commensurate with the interest to be gained by expeditious deposit. For example, the estimated value of interest on funds of \$100 million is about \$16,000 daily based on the fourth quarter rates for 2022. The location identified as being the most expeditious may not be the teller unit in the aligned servicing campus.

- (5) Alert the Submission Processing Field Office Payment Processing Liaison by phone (remittance processor) in advance of receipt of a remittance of \$1,000,000 or more. Liaisons ensure the maximum value of funds for the date of receipt, and expedite processing.
- (6) These requirements can be found by referring to IRM 21.3.4, *Taxpayer Contacts - Field Assistance*, owned by SE:S:OS:TS:ESP:CS.

- 3.30.123.20.3
(01-01-2011)
Program Completion Date (PCD) - Area Office (AO) and Taxpayer Assistance Center (TAC)
- (1) It is expected that AO and TAC will take whatever steps are necessary to stay within processing cycle limits and meet PCDs for all major programs that are specified elsewhere in this issuance. The selection of these dates is designed to accomplish one of the following objectives:
 - a. Provide a date coordinated with the Master File posting cycles prior to analysis and delinquency notice generations, or
 - b. Provide a date for termination of input to a validation or verification run at ECC-MTB, with resultant list outputs.
 - (2) Use of maximum process time will be coordinated with PCDs to ensure that all tax returns in the related program considered as timely filed are processed and shipped by the specified completion date.
- 3.30.123.20.4
(01-01-2011)
Taxpayer Initiated Refund Inquiries
- (1) Taxpayer initiated refund inquiries involving undelivered, returned, lost and stolen refund checks will be placed under IDRS Control and processed within 15 workdays.
 - (2) Requirements for processing, refer to IRM 21.4, *Refund Inquiries*, owned by C:DC:TS:CAS:AM:PPG:I.
- 3.30.123.20.5
(01-01-2011)
Taxpayer Advocate Service (TAS) Criteria
- (1) See IRM 3.30.123.5.9, *TAS Criteria*, for time frames on either resolving the case or referring to TAS. These reporting requirements are owned by TA:TAG
 - (2) For additional information, refer to Part 13: *Taxpayer Advocate Service*.
- 3.30.123.20.6
(01-01-2019)
TAC Field Assistance Activity Report
- (1) Form 5311, *Field Assistance Activity Report*, will be processed by TAC via Field Assistance Management Information System (FAMIS) input.
 - a. Taxpayer Assistance Centers will input completed Form 5311 **Taxpayer Service Activity Record** data between Monday and Wednesday, COB of the Wednesday following the report week.
 - b. Adjustments to FAMIS may be made during the “revise” period. Refer to FAMIS User’s Guide for additional instruction. If one is not available, call your Area Office Field Assistance and request a copy.
 - (2) Customer Service Representative’s in campuses will use Form 3081, *Employee Time Report*, for reporting employee time data.
 - (3) The time reporting requirements for TAC employees using Form 5311 can be found by referring to IRM 21.3.4, *Field Assistance*. For explanation on how the Form 3081 is used to measure performance can be found by referring to IRM 3.30.50, *Project PCA Production Control Accounting*, owned by C:DC:TS-:CAS:SP:PM:M.
- 3.30.123.21
(01-01-2013)
Processing Timeliness Criteria for Campus/Contractor Mailouts
- (1) The various tax packages for IMF and BMF forms, as well as Publications are mailed out to filers at the appropriate time of year based on the Filing Requirement(s).
 - (2) ECC extracts the data and provides the information to Publishing Services on the correct form and correct date to mail the document(s).
 - (3) There is an Exhibit in the back of this IRM showing Form or Package, Run/File Number, Form or Package Code, Extracted Period Ended, Extraction Cycle, SC Input Ship Date, ECC Ship Date and the Contractor Mail Date. See Exhibit

3.30.123-8, *Campus/Contractor Mailout Completion Schedule.*

- (4) These requirements are owned by OS:CTO:AD:CP:R:MB:CM and SE:W:CAR:MP:P:B:T.

3.30.123.22
(01-01-2025)
**Processing Timeliness
Criteria for Work
Planning and Control
(WP&C)**

- (1) Project PCB (file PCB 9011) Schedule-Analysis data files are to be transmitted timely to correspond with the chart below. Revised ECC-DET data files Schedule-Analysis may be required for any period covered. These files are input to portions of Project 553 processing at ECC-DET.

Period Covered	Label	Final Campus Shipping Date
July - September 2025	ZNV-202526 Rev. July-September Schedule	Transmit Data by 06/24/2025
October - December 2025	ZNV-202539 Rev. October-December Schedules	Transmit Data by 09/23/2025
January - June 2026	ZNV-202551 Rev. January-June Schedules	Transmit Data by 12/16/2025

- (2) Project PCC (files PCC 7002) performance and Cost Tapes-Weekly unabridged tape output of computing center run PCC data files will be to ECC-DET on the day they are created (by Wednesday of each week). One transmission is to be made for each Saturday date of the year. Special Transmission processing will be done at the end of each quarter (January-June, July-September, and October-December) when the quarter ends on Monday-Thursday. Quarterly tapes are output from PCC70Q. (See item 5 below.) If the quarter ends on Friday or Sunday, the normal weekly data file will suffice.
- (3) Project PCC weekly data files and Project PCC quarterly data files will be prepared and transmitted in the following manner:
 - a. The filename will be PCC 7002. This is done automatically by run PCC 70.
 - b. When these data files are created at the computing center, the computing center will call ECC-DET Scheduling Branch at 313-234-1004 and inform them that a file is ready to be transmitted. The computing center gives ECC-DET scheduling Branch the Project Name (OP500), the file name (please let them know if it is a replacement), the week ending date and if it is tape or disk. After receiving file information from the computing center, an ECC-DET Scheduler will log on the system and NDM the data file.
 - c. The cycle designation should be: "Cycle ZNW 20YYXX."
- (4) Project PCC (File PCC 7002) Performance and Cost Data Files which reflect totals for (a) six-month period, January-June; (b) three-month period, July-September; and (c) three month period, October-December are to be transmitted timely to ECC-DET for input to projects 540, 553, and 563 processing. Normally, the weekly PCC Data Files can be used. However, if June 30,

September 30, or December 31 falls on Monday-Thursday, a special period ending tape for that complete period must be created (in addition to the weekly tape). Quarterly Data Files are output from PCC70Q. Quarter-Ending Data Files should be processed for transmission via CONNECT: Direct as in (2) above, except that:

- a. The campus should notify ECC-DET Scheduling Branch that the data file to be transmitted is a Quarter-Ending data file.
 - b. The cycle designation should be changed to "Cycle ZNK 20YYXX."
- (5) Performance and Cost Tapes are produced on a weekly basis at each campus, with an additional close-out tape at the end of each "quarter" if necessitated by the requirements stated above. All tapes are shipped to ECC-MTB. Weekly tape input is merged to a single work tape which is summarized and edited and sorted in OFP and PFO sequences. Output tapes designated as 563-36-12, 563-42-11 and 563-49-11 are shipped to National Headquarters according to the instructions contained in the schematic in CPB-1 Project 563. Two copies of file 563-42-11 and file 563-49-11 are sent to the two computing centers for their use.
- (6) In addition, a fiscal year and calendar year OFP Analysis Report is produced. No additional campus input will be required for these runs. File 563-59-11 will be shipped to National Headquarters, and two copies of that file will be shipped to the two computing centers for their use.
- (7) Only the requirement of assisting the campus in preparing the PCB9011 and transmittal to ECC-DET (1), is a function of C:DC:TS:CAS:SP:PM:R. The remaining items dealing with the loading of tapes and weekly PCC runs belongs to Information Technology (IT).

3.30.123.23
(01-01-2014)

**Processing Timeliness
Criteria for Campus
Mainframe Consolidation**

- (1) GUF new unpostables will be loaded Monday night, and GUF corrections will be run on Tuesday night. New unpostables will be available for work Tuesday morning. Weekly unpostable reports will be available Wednesday morning.

Note: All times listed below are Eastern time zone. Unless specifically noted.

(2) **TEP Standards:**

- a. The GMF TEP will be requested no later than noon and received in Accounting Operations no later than 1 PM. The GMF TEP will be released to ECC-MTB no later than 6 PM Monday-Friday.
- b. The GUF TEP will be received in Accounting no later than 6 AM Local Campus Time on Wednesday and released to ECC-MTB no later than 1:30 PM Eastern on Wednesday.
- c. The MeF campuses will have an MeF-only TEP, in addition to the regular GMF TEP. This is subject to the same time frames for receipt, balancing and release of the daily GMF TEP.

(3) **Feeder System Standards: (All time zones are Local Campus Time unless otherwise specified)**

- a. Lockbox data and image files must be received at the ECC drop box prior to 4 AM EST.
- b. ISRP submissions will begin End of Day no later than 5 PM, complete transmissions to ECC by 6 PM daily.

- c. ISRP remittances will begin End of Day no later than 5 PM, complete transmissions to ECC by 6 PM daily.
 - d. SCRIPS submissions will begin End of Day no later than 4 PM, complete transmission to ECC by 6 PM daily.
 - e. BBTS MCR tape creation will begin no later than 5:30 p.m. and complete transmission to ECC by 6 PM daily.
 - f. BBTS Production Control and Performance Reporting (PCC) input tape creation (SCRIPS, OCR 1005) will begin no later than 5:30 p.m. and complete transmission to ECC by 6 PM daily. Centers may arrange for a later cut-off with prior approval from their computing center.
 - g. BBTS PCC supplemental tape creation will begin no later than 5:30 p.m. and complete transmission to ECC by 6 PM on the first workday of the week. PCC Supplemental tape must be created prior to that days daily PCC input tape.
- (4) **Non-Submission Processing Standards that impact Submission Processing functions:**
- a. GENDATA swap will be at 6 PM local time.
 - b. There will be a two day (48 hours) hold on the Quality Review file.
 - c. CRX Processing will have a five day hold for Advance Letter Processing.
 - d. ECC-MTB Production SACS is scheduled to be available 24/7 except during scheduled maintenance, and from approximately 0400 to 0410 hours (Eastern Time) daily for End of Day processing. A principle period of maintenance (PPM) is reserved for ECC-MTB Production SACS transmittal activation on Thursdays between 0500 and 0600 hours (Eastern Time). The maintenance window is dependent upon the extent of the changes to be implemented.
 - e. Corporate Files On Line (CFOL) availability will be 24/7. Any maintenance that would impact ECC-MTB CFOL availability must be scheduled through an ECC-MTB Change Request, receive technical review, and receive ECC-MTB Change Control Board (CCB) approval. After CCB approval, an Info Alert will be issued with details regarding CFOL availability. Users will be given advance notice before CFOL is taken down for scheduled maintenance. Info Alerts will also be issued for any unscheduled ECC-MTB CFOL outages.
 - f. When maintenance is scheduled, users may experience a brief interruption to CFOL when Customer Information Control System (CICS) regions are transferred between ECC-MTB systems. ECC-MTB performs annual power outages for preventative maintenance on Labor Day and Columbus Day. All systems, CFOL, and databases at ECC-MTB are unavailable. Users are notified in advance of power outages.
 - g. ECC-MTB runs daily maintenance from 0600-0700 hours (Eastern Time). During this time, users to CFOL may encounter a locked account. This will only be temporary and the user should try again in five minutes. Also, ECC-MTB runs daily image copies (backups of all databases) with minimal impact to users. If a reorganization of files is required, users could experience locked files and they should try again later. If a database file needs to be recovered to an earlier point in time, an Info Alert will inform the field of the cause and when they can expect to have the file back up for processing.

3.30.123.24
(01-01-2015)

**Processing Timeliness
Criteria for CADE 2**

- (1) This subsection provides explanation of the deployment of CADE 2 components and includes global guidance when specific IRM instructions are not provided. Specific functional impact will be addressed in the appropriate functions IRMs.
- (2) The CADE 2 Program Office in Headquarters is charged with the primary goal to implement a single, modernized programming solution which provides daily processing of taxpayer accounts. The modernized programming solution involves migrating from existing flat file environment (one record data identified by the position in the record) to a database table driven environment (data stored in specific fields).
- (3) The CADE 2 solution is comprised of several components to modernize the IRS to a daily processing environment with several Transition States.
 - a. In **Transition State 1**, IRS will establish a single taxpayer account database that will house all individual taxpayer accounts. IMF processing will be enhanced to include daily batch processing. The CADE 2 database will be the source for key IRS customer service operational database (IDRS) to provide the benefit of more timely posted data. The CADE 2 database will also become the source to populate the IPM analytical data store, providing business users with tools to more effectively use the data for compliance and customer service.
 - b. In **Transition State 2**, high priority downstream service and compliance applications will be modified to take advantage of the new database. The CADE 2 program will make some progress addressing the financial material weaknesses. In Transition State 2, a combination of current-state IMF programs and newly developed transitional components in modernized programming language may be used to fill the functional needs of individual taxpayer account processing.
 - c. The **Target State** completes the transition to the target-state applications (all IMF programs rewritten in a modernized programming language) and database providing a complete data-centric (database, table driven) solution retiring all transitional components and addressing all financial and security material weaknesses identified at the conception of the PMO.

Note: This version of the IRM only provides information related to the Transition State 1 which was deployed in January 2012. Additional information on Transition State 2 and the Target State phases will be provided in the later revisions of the IRM when the solutions are implemented.
- (4) The components of CADE 2 Transition State 1 include:
 - a. Accelerated IMF - All individual taxpayers account transactions being processed weekly by IMF (on Thursday) with new cycle definitions and accelerated refund and notice issuance.

New Cycles

- Campus Cycle - Thursday through Wednesday
- Master File Processing - Friday through Thursday
- Notice Review - Saturday through Monday (8+ days)
- Unpostables - New available Tuesday, Closing Tuesday

Note: New cycles are not limited to IMF. BMF sites will also have the new campus cycle; BMF and EPMF will process weekly on Thursday. Notice Review and Unpostables in the BMF sites will also have a new cycle. The CADE master file, as it existed from 2004-2011, will transition from Production and be retried at the end of 201152.

Refunds for IMF accounts will be accelerated to provide refunds to taxpayers quicker.

- Direct deposit refunds will be issued in four business days from posting.
- Paper check refunds will be issued in six business days from posting.

IMF notices under a tolerance will bypass Notice Review Processing System (NRPS) and will be sent directly to Correspondence Processing System (CPS).

b. Daily Processing

IMF processing with the new cycle definition outlined above, but processing daily (daily transactions to daily accounts) with weekly processing occurring on Thursday.

Note: BMF and EPMF will continue to process weekly on Thursdays.

IMF notices under a tolerance will bypass NRPS and will be sent directly to CPS daily.

IMF will identify unpostable criteria daily, but the files will not be processed by GUF until the weekly cycle. This may result in subsequent transactions posting in the same cycle that could resolve the unpostable criteria for the earlier transaction marked as unpostable.

c. CADE 2 database

Establish the taxpayer account database that will house all individual taxpayer accounts. IMF will process all transactions, settle accounts and will provide data to the CADE 2 database. IMF will remain the system of record for Transition State 1.

Key programs IDRS and IPM will receive data from the CADE 2 database.

(5) Individual taxpayer accounts will be analyzed three times a year (before Cycle 1, after Cycle 13 and after Cycle 24) to determine whether the account at that point in time meets criteria to be marked as a daily account.

- a. Account conditions that prevent accounts from being marked daily are conditions such as (list is not all inclusive):

ITIN Accounts
Foreign Addresses
Campus Addresses
Identity Theft Indicators
Prisoner File
Related MFT 31 Account (e.g., Bankruptcy,
Offer-in-Compromise, Installment Agreements,
Innocent Spouse)
Criminal Investigation Activity
Civil Penalty Account (MFT 55)
Tax Module History (two years prior) with CI,
Exam or Collection Activity

- (6) Incoming weekly transactions directed to an account that is marked as Daily will result in the account changing from Daily to Weekly when the transaction posts.
- a. Subsequent transactions directed to an account that has changed from Daily to Weekly will be processed with the weekly processing run on Thursday.
- (7) TXMOD and IMFOL command codes will contain indicators on the screen to identify whether the account is a Daily account or a Weekly account.
- (8) IMF transactions posting time frames are outlined as follows:
- a. Daily transactions directed to a daily account are expected to post daily with daily processing. Transactions will be viewable using CFOL command codes the second day after campus input. Transactions will be viewable on IDRS command codes the third day after campus input.
- b. Weekly transactions directed to a daily account are expected to post with the weekly processing run on Thursday and may result in the account type changing to Weekly.
- c. Daily and Weekly transactions directed to a Weekly account are expected to post with the weekly processing on Thursday.
- Note:** For items b) and c), transactions will be viewable using CFOL command codes on the Saturday following the Thursday processing run. Transactions will be viewable on IDRS command codes Monday following the Thursday processing run.
- d. Use of the Posting Delay Code on transactions will result in the transaction being held until the weekly processing on Thursday. When the transaction is processed on Thursday and the Posting Delay Code contains a value other than zero, the transaction will continue to re-sequence for the number of cycles equal to the value.
- Example:** A transaction input with a Posting Delay Code of 1 will be processed on Thursday and will re-sequence until the following weekly processing day (the following Thursday)
Use of the Posting Delay Code on a daily account with daily transactions may result in delaying the posting of the transactions that would resolve the account.

- (9) BMF transaction posting time frames are outlined as follows:

- a. Transactions will be viewable using CFOL command codes on Saturday following the weekly master file processing run on Thursday.
- b. Transactions will be viewable as posted transactions using IDRS command codes on Monday following the weekly master file processing run on Thursday.

Note: With the acceleration of the weekly analysis being performed the weekend directly after the master file processing on Thursday, transactions will be posted instead of in pending status on Monday.

(10) With accelerated refund processing there are conditions (outlined below) under which accounts will not reflect the refund transaction (TC 846) upon settlement of the account. IMF will systemically prevent the refund transaction from generating. IMF will systemically generate the refund transaction (TC 846) when the refund hold expires.

- a. A refund hold will be applied when through master file processing of the account, the account meets Priority Refund Transcript criteria (Refund, Refund-E, Refund-S, \$1M and \$10M). The accounts will reflect a TC 971 AC 805 and a TC 570 with blocking series "55555" indicating the refund hold has been applied. The hold will systemically expire four business days after the TC 971 AC 805 cycle posting date.
- b. A refund hold will be applied when through master file processing of the account, the account meets criteria to issue CP 12, CP 21 (if the refund amount is \$100,000 or greater) or CP 24. These accounts will be processed during the weekly processing on Thursday. The accounts will reflect a TC 971 AC 804 and a TC 570 with blocking series "55555" indicating the refund hold has been applied. The hold will systemically expire seven calendar days after the TC 971 AC 804 cycle posting date.

(11) Due to the accelerated refund processing, the Bureau of the Fiscal Service (BFS) will no longer accept NOREF or HAL requests for IMF refunds. Functions that are impacted by the refund holds outlined above in (9) will have specific guidelines to address accounts that have the systemic holds instead of using NOREF as Submission Processing has known it pre-January 2012.

(12) For functions that do not have specific requirements in place to place holds on inventory, the following guidelines are provided for IMF accounts:

Note: BMF is not changing to daily processing or accelerating refund schedule issuance. BMF accounts can continue to use NOREF per existing guidelines.

IF	AND	THEN
The account has a TC 846 posted,		A NOREF or HAL request cannot be initiated on an IMF account. Erroneous refund procedures should be followed.

IF	AND	THEN
<p>The account has a TC 570 with blocking series "5555",</p>	<p>A TC 971 AC 805 is also posted on the module indicating a refund transcript has generated,</p>	<p>1. A TC 570 can be input up to three business days after the systemically generated TC 570 cycle posted date (up to 6 PM local time) to prevent the refund transaction from generating. 2. A NOREFP can be input on the third business day after 6 PM local or the fourth business day before 9 PM Eastern Friday-Wednesday (10 PM Eastern on Thursday) from the systemically generated TC 570 cycle posted date to request IMF reverse the refund and stop the refund information from going to FMS.</p>
<p>The account has a TC 570 with blocking series "5555",</p>	<p>A TC 971 AC 804 is also posted on the module indicating a CP 12, CP 21 (if the refund amount is \$100,000 or greater) or CP 24 has been issued,</p>	<p>1. A TC 570 can be input up through 6 PM local the following Wednesday (six calendar days after the systemically generated TC 570 cycle posted date to prevent the refund transaction from generating). 2. A NOREFP can be input on the Wednesday after 6 PM local or Thursday before 9 PM Eastern Friday-Wednesday (10 PM Eastern on Thursday) to request IMF reverse the refund and stop the refund information from going to BFS.</p>

(13) Quality Review is not impacted by CADE 2 daily processing and will operate as it has been pre-January 2012. If the Quality Review command codes have

been executed input to hold on and employee's work, the hold will prevent any transactions from being forwarded to the Computing Center for master file processing allowing the review period for the site.

- (14) PCDs have been adjusted in this IRM to ensure program dates are met on the new cycle end day of Wednesday.

3.30.123.25
(03-08-2024)
**Processing Timeliness
Criteria for Image
Control Team (ICT)**

- (1) The Image Control Team (ICT) is responsible for the clerical functions within the Correspondence Imaging Inventory (CII). In an effort to meet processing time frames, **all cases must be prepped, scanned and validated within 10 business days of the ICT receipt or 20 business days of the IRS received date.**
- (2) The requirements for processing ICT can be found by referring to IRM 3.13.6, *"Submission Processing Image Control Team (ICT) Correspondence Screening"*.

3.30.123.26
(01-01-2017)
**Processing Timeliness
Criteria for
Minister/Religious
Waiver Program, Form
4361/Form 4029**

- (1) The Form 4361, *Application for Exemption From Self-Employment Tax for use by Ministers, Members of Religious Orders and Christian Science Practitioners* and Form 4029, *Application for Exemption From Social Security and Medicare Taxes and Waiver of Benefits* are processed by the Document Matching Operation at Philadelphia. The requirements for processing Form 4361 or Form 4029 requests can be found by referring to IRM 4.19.6, *SSA Correspondence, Minister/Religious Waivers, and Information Return Penalties (IRP)* owned by SE:S:EHQ:EFCP:BMF-DM.

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Exhibit 3.30.123-2 (01-01-2025)
2025 ECC-MTB Posting Cycles

2025 Posting Cycles
Enterprise Computer Center - MTB

***Processing Year 2025 has 53 Cycles.

IMF Daily Processing (DP) starts on Friday and ends on Thursday.
Day 1 (Friday), Day 2 (Monday), Day 3 (Tuesday), Day 4 (Wednesday) & Weekly Day (Day 5, Friday)
Weekly processing for all Masterfiles processes on Thursday evening.
*SCIPAS will not process on official government holidays (Reference # KM00018499).
**SCIPAS will process on Planned Deferred Days as normal.

*Holiday
**Planned Deferred Day
Elongated Day/IMF DP
Weekly Day Processing
Non-Processing Day after Accelerated Weekly Day Processing

Table with columns for Cycle, Day (Fri-Sun), and Month (January-December). It lists processing cycles from 202501 to 202553, including dates and processing status indicators.



Processing Timeliness: Cycles, Criteria and Critical Dates 3.30.123

Exhibit 3.30.123-3 (01-01-2025) 2025 IDRS Processing Cycles

2025 Integrated Data Retrieval System (IDRS) TIF Processing Cycles							Holiday																
JANUARY							FEBRUARY							MARCH									
Cycle	S	M	T	W	T	F	S	Cycle	S	M	T	W	T	F	S	Cycle	S	M	T	W	T	F	S
202501				1	2	3	4	202505						1	32	202509							60
			1	2	3	4																	
202502	5	6	7	8	9	10	11	202506	2	3	4	5	6	7	8	202510	2	3	4	5	6	7	8
	5	6	7	8	9	10	11		33	34	35	36	37	38	39		61	62	63	64	65	66	67
202503	12	13	14	15	16	17	18	202507	9	10	11	12	13	14	15	202511	9	10	11	12	13	14	15
	12	13	14	15	16	17	18		40	41	42	43	44	45	46		68	69	70	71	72	73	74
202504	19	20	21	22	23	24	25	202508	16	17	18	19	20	21	22	202512	16	17	18	19	20	21	22
	19	20	21	22	23	24	25		47	48	49	50	51	52	53		75	76	77	78	79	80	81
202505	26	27	28	29	30	31		202509	23	24	25	26	27	28		202513	23	24	25	26	27	28	29
	26	27	28	29	30	31			54	55	56	57	58	59			82	83	84	85	86	87	88
																202514	30	31					
																	89	90					
APRIL							MAY							JUNE									
Cycle	S	M	T	W	T	F	S	Cycle	S	M	T	W	T	F	S	Cycle	S	M	T	W	T	F	S
202514				1	2	3	4	202518					1	2	3	202523					1	2	3
				91	92	93	94						121	122	123						152	153	154
				94	95																155	156	157
202515	6	7	8	9	10	11	12	202519	4	5	6	7	8	9	10	202524	8	9	10	11	12	13	14
	96	97	98	99	100	101	102		124	125	126	127	128	129	130		159	160	161	162	163	164	165
202516	13	14	15	16	17	18	19	202520	11	12	13	14	15	16	17	202525	15	16	17	18	19	20	21
	103	104	105	106	107	108	109		131	132	133	134	135	136	137		166	167	168	169	170	171	172
202517	20	21	22	23	24	25	26	202521	18	19	20	21	22	23	24	202526	22	23	24	25	26	27	28
	110	111	112	113	114	115	116		138	139	140	141	142	143	144		173	174	175	176	177	178	179
202518	27	28	29	30				202522	25	26	27	28	29	30	31	202527	29	30					
	117	118	119	120					145	146	147	148	149	150	151		180	181					
JULY							AUGUST							SEPTEMBER									
Cycle	S	M	T	W	T	F	S	Cycle	S	M	T	W	T	F	S	Cycle	S	M	T	W	T	F	S
202527				1	2	3	4	202531					1	2	202536					1	2		
				182	183	184	185						213	214						244	245	246	
				185	186															247	248	249	
202528	6	7	8	9	10	11	12	202532	3	4	5	6	7	8	9	202537	7	8	9	10	11	12	13
	187	188	189	190	191	192	193		215	216	217	218	219	220	221		250	251	252	253	254	255	256
202529	13	14	15	16	17	18	19	202533	10	11	12	13	14	15	16	202538	14	15	16	17	18	19	20
	194	195	196	197	198	199	200		222	223	224	225	226	227	228		257	258	259	260	261	262	263
202530	20	21	22	23	24	25	26	202534	17	18	19	20	21	22	23	202539	21	22	23	24	25	26	27
	201	202	203	204	205	206	207		229	230	231	232	233	234	235		264	265	266	267	268	269	270
202531	27	28	29	30	31			202535	24	25	26	27	28	29	30	202540	28	29	30				
	208	209	210	211	212				236	237	238	239	240	241	242		271	272	273				
								202536	31														
									243														
OCTOBER							NOVEMBER							DECEMBER									
Cycle	S	M	T	W	T	F	S	Cycle	S	M	T	W	T	F	S	Cycle	S	M	T	W	T	F	S
202540				1	2	3	4	202544						1		202549					1	2	3
				274	275	276	277							305							335	336	337
				277																338	339	340	
202541	5	6	7	8	9	10	11	202545	2	3	4	5	6	7	8	202550	7	8	9	10	11	12	13
	278	279	280	281	282	283	284		306	307	308	309	310	311	312		341	342	343	344	345	346	347
202542	12	13	14	15	16	17	18	202546	9	10	11	12	13	14	15	202551	14	15	16	17	18	19	20
	285	286	287	288	289	290	291		313	314	315	316	317	318	319		348	349	350	351	352	353	354
202543	19	20	21	22	23	24	25	202547	16	17	18	19	20	21	22	202552	21	22	23	24	25	26	27
	292	293	294	295	296	297	298		320	321	322	323	324	325	326		355	356	357	358	359	360	361
202544	26	27	28	29	30	31		202548	23	24	25	26	27	28	29	202553	28	29	30	31			
	299	300	301	302	303	304			327	328	329	330	331	332	333		362	363	364	365			
								202549	30														
									334														

Exhibit 3.30.123-4 (01-01-2025)
2025 IDRS On-Line Input

Output Cycle Number	*Cutoff for Release of Transactions WEDNESDAY	**Posted Transaction Appears on IDRS MONDAY	Assessment or Scheduled 23-C Date MONDAY
202501 Dead Cycle	N/A	N/A	N/A
202502 Dead Cycle	N/A	N/A	N/A
202503 BMF/EPMF	01/15/2025	01/20/2025	02/03/2025
202504	01/22/2025	01/27/2025	02/10/2025
202505	01/29/2025	02/03/2025	02/17/2025
202506	02/05/2025	02/10/2025	02/24/2025
202507	02/12/2025	02/17/2025	03/03/2025
202508	02/19/2025	02/24/2025	03/10/2025
202509	02/26/2025	03/03/2025	03/17/2025
202510	03/05/2025	03/10/2025	03/24/2025
202511	03/12/2025	03/17/2025	03/31/2025
202512	03/19/2025	03/24/2025	04/07/2025
202513	03/26/2025	03/31/2025	04/14/2025
202514	04/02/2025	04/07/2025	04/21/2025
202515	04/09/2025	04/14/2025	04/28/2025
202516	04/16/2025	04/21/2025	05/05/2025
202517	04/23/2025	04/28/2025	05/12/2025
202518	04/30/2025	05/05/2025	05/19/2025
202519	05/09/2025	05/12/2025	05/26/2027
202520	05/14/2025	05/19/2025	06/02/2025
202521	05/21/2025	05/26/2025	06/09/2025
202522	05/28/2025	06/02/2025	06/16/2025
202523	06/04/2025	06/09/2025	06/23/2025
202524	06/11/2025	06/16/2025	06/30/2025
202525	06/18/2025	06/23/2025	07/07/2025
202526	06/25/2025	06/30/2025	07/14/2025
202527	07/02/2025	07/07/2025	07/21/2025

Processing Timeliness: Cycles, Criteria and Critical Dates 3.30.123

Exhibit 3.30.123-4 (Cont. 1) (01-01-2025) 2025 IDRS On-Line Input

Output Cycle Number	*Cutoff for Release of Transactions WEDNESDAY	**Posted Transaction Appears on IDRS MONDAY	Assessment or Scheduled 23-C Date MONDAY
202528	07/09/2025	07/14/2025	07/28/2025
202529	07/16/2025	07/21/2025	08/04/2025
202530	07/23/2025	07/28/2025	08/11/2025
202531	07/30/2025	08/04/2025	08/18/2025
202532	08/06/2025	08/11/2025	08/25/2025
202533	08/13/2025	08/18/2025	09/01/2025
202534	08/20/2025	08/25/2025	09/08/2025
202535	08/27/2025	09/01/2025	09/15/2025
202536	09/03/2025	09/08/2025	09/22/2025
202537	09/10/2025	09/15/2025	09/29/2025
202538	09/17/2025	09/22/2025	10/06/2025
202539	09/24/2025	09/29/2025	10/13/2025
202540	10/01/2025	10/06/2025	10/20/2025
202541	10/08/2025	10/13/2025	10/27/2025
202542	10/15/2025	10/20/2025	11/03/2025
202543	10/22/2025	10/27/2025	11/10/2025
202544	10/29/2025	11/03/2025	11/17/2025
202545	11/05/2025	11/10/2025	11/24/2025
202546	11/12/2025	11/17/2025	12/01/2025
202547	11/19/2025	11/24/2025	12/08/2025
202548	11/26/2025	12/01/2025	12/15/2025
202549	12/03/2025	12/08/2025	12/22/2025
202550	12/10/2025	10/15/2025	12/29/2025
202551	12/17/2025	12/22/2025	01/05/2026
20252	12/24/2025	12/29/2025	01/12/2026
202553	12/31/2025	01/05/2026	01/19/2026

* Cutoff for release of Transactions from the Quality Review File. The time spent in quality review (0-2 days) varies depending on local campus procedures. The cutoff for weeks with a Wednesday or Thursday holiday is on Tuesday.

Exhibit 3.30.123-4 (Cont. 2) (01-01-2025)
2025 IDRS On-Line Input

Output Cycle Number	*Cutoff for Release of Transactions WEDNESDAY	**Posted Transaction Appears on IDRS MONDAY	Assessment or Scheduled 23-C Date MONDAY
** IMF IDRS transactions that are released Thursday-Tuesday and are eligible for daily updates may appear sooner. Most accounts on IDRS are not eligible for daily posting.			

Processing Timeliness: Cycles, Criteria and Critical Dates 3.30.123

Exhibit 3.30.123-5 (01-01-2025) 2025 Campus Program Completion Cycles

Note: PCD annotations for Form 1120 Series includes all Forms 1120 with the exception of Form 1120-C.

Month	Last Day of Cycle to Input	Return	Tax Period	Processing Campus	Cycle	
January	8	Form 730 Non-Refund	202410	OSPC	202502	
	8	Form 1120 Series Refund	202408		202502	
	8	Form 1120-C Refund	202403	OSPC	202502	
	8	Form 1120-S Refund	202409		202502	
	15	Form 1040 Series OTFP (December Peak) - International		AUSPC	202503	
	21	Form 1040-ES	202412		202504	
	21	Form 1041-ES	202412		202504	
	22	Form 1120 Series Non-Refund	202408		202504	
	22	Form 1120-C Non-Refund	202403	OSPC	202504	
	22	Form 1120-S Non-Refund	202409		202504	
	22	Form 8804 Non-Refund (December Peak)		OSPC	202504	
	22	Form 706 Refund (Dec. 2023 filer)		KCSPC	202504	
	February	5	Form 706 Non-Refund (Dec. 2023 filers)		KCSPC	202506
		5	Form 730 Non-Refund	202411		202506
5		Form 1120 Series Refund	202409		202506	
5		Form 1120-C Refund	202404	OSPC	202506	
5		Form 1120-S Refund	202410		202506	
19		Form 1120 Series Non-Refund	202409		202508	
19		Form 1120-C Non-Refund	202404	OSPC	202508	
19		Form 1120-S Non-Refund	202410		202508	
19		Form 720 Refund/Non-Refund	202412	OSPC	202508	
19		Forms 940 Refund	202412		202508	
19		Form 941 Refund	202412		202508	
19		Forms 941(PR), 941-SS Refund	202412	OSPC	202508	
19		Form 943 Refund	202412		202508	

**Exhibit 3.30.123-5 (Cont. 1) (01-01-2025)
2025 Campus Program Completion Cycles**

Month	Last Day of Cycle to Input	Return	Tax Period	Processing Campus	Cycle
	19	Form 943(PR) Refund	202412	OSPC	202508
	19	Form 944 Refund/Non-Refund	202412		202508
	19	Form 944(PR), 944-SS Refund/Non-Refund	202412	OSPC	202508
	19	Form 945 Refund	202412		202508
March	5	Form 730 Non-Refund	202412	OSPC	202510
	12	Form 1120 Series Refund	202410		202511
	12	Form 1120-C Refund	202405	OSPC	202511
	12	Form 1120-S Refund	202411		202511
	19	Form 720 Non-Refund (ACA only)	202412	OSPC	202512
	19	Form 941 Non-Refund	202412		202512
	19	Forms 941(PR), 941-SS Non-Refund	202412	OSPC	202512
	19	Form CT-1 Refund	202412	KCSPC	202512
	26	Form 1120 Series Non-Refund	202410		202513
	26	Form 1120-C Non-Refund	202405	OSPC	202513
	26	Form 1120-S Non-Refund	202411		202513
April	2	Form 730 Non-Refund	202501	OSPC	202514
	2	Form 943 Non-Refund	202412		202514
	2	Forms 943(PR) Non-Refund	202412	OSPC	202514
	2	Form 945 Non-Refund	202412		202514
	2	Form CT-1 Non-Refund	202412	KCSPC	202514
	9	Form 1042 Refund	202412	OSPC	202515
	9	Form 1065 Refund (March Peak)	202412		202515
	9	Form 1120 Series Refund	202412		202515
	9	Form 1120-C Refund	202406	OSPC	202515
	9	Form 1120-C Refund EXT RDD	202312	OSPC	202515
	9	Form 1120-S Refund	202412		202515
	16	Accelerated Cycle for Form 1120 Series Refund			202516
	16	Accelerated Cycle for Form 1120-C Refund			202516

Processing Timeliness: Cycles, Criteria and Critical Dates 3.30.123

Exhibit 3.30.123-5 (Cont. 2) (01-01-2025) 2025 Campus Program Completion Cycles

Month	Last Day of Cycle to Input	Return	Tax Period	Processing Campus	Cycle
	16	Accelerated Cycle for Form 1120-S Refund			202516
	18	Form 1040-ES	202503		202517
	18	Form 1041-ES	202503		202517
	18	Form 8813 (1st Payment)		OSPC	202517
	23	Form 940 Non-Refund	202412		202517
	23	Form 1042 Non-Refund	202412	OSPC	202517
	23	Form 1120-C Non-Refund	202406	OSPC	202517
	23	Form 1120-C Non-Refund EXT RDD	202312	OSPC	202517
	30	Form 8805 Non-Refund (2023 returns)		OSPC	202518
May	7	Form 730 Non-Refund	202502	OSPC	202519
	7	Form 706-GS (D, T) Refund	202412	KCSPC	202519
	7	Form 709 Refund	202412	KCSPC	202519
	7	Form 990-T (401(a), 408(a) Trust) Refund	202412	OSPC	202519
	7	Forms 1041, 1041-QFT Refund	202412		202519
	7	Form 1041-N Refund	202412	OSPC	202519
	7	Form 1066 Refund	202412	OSPC	202519
	7	Form 1120 Series Refund	202412		202519
	7	Form 1120-C Refund	202407	OSPC	202519
	7	Form 1120-S Refund	202501		202519
	7	Form 8804 Refund (April Peak)		OSPC	202519
	14	Accelerated Cycle for Form 1041 Refund			202520
	21	Form 1040 Series OTFP Refund (April Peak)			202521
	21	Form 706-GS (D, T) Non-Refund	202412	KCSPC	202521
	21	Form 709 Non-Refund	202412	KCSPC	202521
	21	Form 1066 Non-Refund	202412	OSPC	202521
	21	Form 1120 Series Non-Refund	202411		202521
	21	Form 1120-S Non-Refund	202412		202521

Exhibit 3.30.123-5 (Cont. 3) (01-01-2025)
2025 Campus Program Completion Cycles

Month	Last Day of Cycle to Input	Return	Tax Period	Processing Campus	Cycle
	21	Form 1120 Series Non-Refund	202412		202521
	21	Form 1120-C Non-Refund	202407	OSPC	202521
	21	Form 1120-S Non-Refund	202501		202521
	21	Form 720 Refund/Non-Refund	202503	OSPC	202521
	21	Form 941 Refund	202503		202521
	21	Forms 941(PR), 941-SS Refund	202503	OSPC	202521
	28	Form 1040 Series Non-Refund			202522
June	4	Form 720 Non-Refund (ACA only)	202503	OSPC	202523
	4	Form 730 Non-Refund	202503	OSPC	202523
	4	Form 990-T (401(a), 408(a) Trust) Non-Refund	20241	OSPC	202523
	4	Form 4720 (F5227 Box Checked)	202412	OSPC	202523
	4	Form 990-PF Refund	202412	OSPC	202523
	4	Form 990-T (Resident Trust/Corp) Refund	202412	OSPC	202523
	4	Form 1065 Refund (May Peak)	202412		202523
	4	Form 1120 Series Refund	202501		202523
	4	Form 1120-C Refund	202408	OSPC	202523
	4	Form 1120-S Refund	202502		202523
	4	Form 8752 Refund			202523
	17	Form 941 Non-Refund	202503		202525
	17	Forms 941(PR), 941-SS Non-Refund	202503	OSPC	202525
	17	Form 990-PF Non-Refund	20241	OSPC	202525
	17	Form 990-T (Resident Trust/Corp) Non-Refund	202412	OSPC	202525
	17	Form 1040-ES	202506		202525
	17	Form 1041-ES	202506		202525
	17	Form 1120 Series Non-Refund	202501		202525
	17	Form 1120-C Non-Refund	202408	OSPC	202525
	17	Form 1120-S Non-Refund	202502		202525

Processing Timeliness: Cycles, Criteria and Critical Dates 3.30.123

Exhibit 3.30.123-5 (Cont. 4) (01-01-2025) 2025 Campus Program Completion Cycles

Month	Last Day of Cycle to Input	Return	Tax Period	Processing Campus	Cycle
	17	Form 8752 Non-Refund			202525
	17	Form 8813 (2nd Payment)		OSPC	202525
	25	Form 1041-A Non-Refund	202412	OSPC	202526
	25	Form 5227	202412	OSPC	202526
July	2	Form 1065 (May Peak)	202412		202527
	9	Form 730 Non-Refund	202504		202528
	9	Form 1065 (March Peak)	202412		202528
	9	Form 3520-A Non-Refund (March Peak)		OSPC	202528
	9	Form 4720 (F990/990-PF box checked)	202412	OSPC	202528
	9	Form 1041-N Refund (June Peak)	202412	OSPC	202528
	9	Form 1041, 1041-QFT Refund (June Peak)	202412		202528
	9	Form 1120 Series Refund	202502		202528
	9	Form 1120-C Refund	202409	OSPC	202528
	9	Form 1120-S Refund	202503		202528
	9	Form 8804 Refund (June Peak)		OSPC	202528
	9	Form 1040 Series Full-Paid (April Peak)			202528
	16	Accelerated Cycle for Form 1120 Series Refund			202529
	16	Accelerated Cycle for Form 1120-C Refund			202529
	16	Accelerated Cycle for Form 1120-S Series Refund			202529
	16	Form 1040 Series OTFP (June Peak)		AUSC	202529
	23	Forms 1041, 1041-QFT Non-Refund (April Peak)	202412		202530
	23	1041-N Non-Refund (April Peak)	202412	OSPC	202530
	23	Forms 1041, 1041-QFT Non-Refund (June Peak)	202412		202530
	23	Form 1041-N Non-Refund (June Peak)	202412	OSPC	202530
	23	Form 1120 Series Non-Refund	202502		202530

Exhibit 3.30.123-5 (Cont. 5) (01-01-2025)
2025 Campus Program Completion Cycles

Month	Last Day of Cycle to Input	Return	Tax Period	Processing Campus	Cycle
August	23	Form 1120-C Non-Refund	202409	OSPC	202530
	23	Form 1120-S Non-Refund	202503		202530
	30	Forms 990/990-EZ	202412	OSPC	202531
	6	Form 11-C (July Filers)		OSPC	202532
	6	Form 730 Non-Refund	202505	OSPC	202532
	6	IRP (Rec'd by July 25)			202532
	6	Form 1120 Series Refund	202503		202532
	6	Form 1120-C Refund	202410	OSPC	202532
	6	Form 1120-S Refund	202504		202532
	13	Form 3520		OSPC	202533
	13	Form 8804 Non-Refund (April and June Peak)		OSPC	202533
	20	Forms 1042-T, 1042-S (1st PCD)		OSPC	202534
	20	Form 1120 Series Non-Refund	202503		202534
	20	Form 1120-C Non-Refund	202410		202534
	20	Form 1120-S Non-Refund	202504		202534
	20	Form 720 Refund/Non-Refund	202506	OSPC	202534
	20	Form 941 Refund	202506		202534
20	Forms 941(PR), 941-SS Refund	202506	OSPC	202534	
September	3	Form 730 Non-Refund	202506	OSPC	202536
	3	Form 1120 Series Refund	202504		202536
	3	Form 1120-C Refund	202411	OSPC	202536
	3	Form 1120-S Refund	202505		202536
	10	Form 1040 Series Full-Paid (June Peak)		AUSPC	202537
	17	Form 720 Non-Refund (ACA only)	202506	OSPC	202538
	17	Form 941 Non-Refund	202506		202538
	17	Forms 941(PR), 941-SS Non-Refund	202506	OSPC	202538
	17	Form 1040-ES	202509		202538
	17	Form 1041-ES	202509		202538

Processing Timeliness: Cycles, Criteria and Critical Dates 3.30.123

Exhibit 3.30.123-5 (Cont. 6) (01-01-2025) 2025 Campus Program Completion Cycles

Month	Last Day of Cycle to Input	Return	Tax Period	Processing Campus	Cycle
	17	Form 1120 Series Non-Refund	202504		202538
	17	Form 1120-C Non-Refund	202411	OSPC	202538
	17	Form 1120-S Non-Refund	202505		202538
	17	Form 8813 (3rd Payment)		OSPC	202538
	24	Form 2290	202507	OSPC	202539
	24	IRP Form 1094-B, 1094-C (Rec'd by September 12)			202539
	24	IRP Form 1095-B, 1095-C (Rec'd by September 12)			202539
October	8	Form 730 Non-Refund	202507	OSPC	202541
	8	Form 1065 Refund Extended RDD	202412		202541
	8	Form 1120 Series Refund	202506		202541
	8	Form 1120-C Refund	202412		202541
	8	Form 1120-S Refund	202506		202541
	8	Form 1120-S Refund Extended RDD	202412		202541
	15	Accelerated Cycle for Form 1120 Series Refund			202542
	15	Accelerated Cycle for Form 1120-C Series Refund			202542
	15	Accelerated Cycle for Form 1120-S Series Refund			2202542
	22	Form 1120-C Non-Refund	202412	OSPC	202543
	22	Form 3520-A Non-Refund (Sept Peak)		OSPC	202543
	22	Form 1041 Refund EXT RDD	202412		202543
November	5	Form 730 Non-Refund	202508		202545
	5	Form 706-GS (D, T) Refund EXT RDD	202412	KCSPC	202545
	5	Form 709 Refund EXT RDD	202412	KCSPC	202545
	5	Form 1041-N Refund	202412	OSPC	202545
	5	Form 1041-QFT Refund	202412		202545

Exhibit 3.30.123-5 (Cont. 7) (01-01-2025)
2025 Campus Program Completion Cycles

Month	Last Day of Cycle to Input	Return	Tax Period	Processing Campus	Cycle
	5	Form 1065 (September Peak) EXT RDD	202412		202545
	5	Form 1066 Refund EXT RDD	202412	OSPC	202545
	5	Form 1120 Series Refund EXT RDD	202412		202545
	5	Form 1120-C Refund	202501	OSPC	202545
	5	Form 1120-S Refund	202507		202545
	19	Form 1040 Series Refund (October Peak)			202547
	19	Form 8804 Refund/Non-Refund (September Peak)		OSPC	202547
	19	Form 706-GS (D, T) Non-Refund EXT RDD	202412	KCSPC	202547
	19	Form 709 Non-Refund EXT RDD	202412	KCSPC	202547
	19	Form 1041 Non-Refund EXT RDD	202412		202547
	19	Form 1041-QFT Non-Refund	202412		202547
	19	Form 1041-N Non-refund	202412	OSPC	202547
	19	Form 1066 Non-Refund EXT RDD	202412	OSPC	202547
	19	Form 1120 Series Non-Refund EXT RDD	202412		202547
	19	Form 1120-C Non-Refund	202501		202547
	19	Form 1120-S Non-Refund	202507		202547
	19	Form 720 Refund/Non-Refund	202509	OSPC	202547
	19	Form 941 Refund	202509		202547
	19	Forms 941(PR), 941-SS Refund	202509	OSPC	202547
	25	Form 1120 Series Non-Refund	202504		202548
	25	Form 1120 Series Non-Refund	202506		202548
	25	Form 1120-S Non-Refund EXT RDD	202412		202548
	25	Form 1120-S Non-Refund	202506		202548
December	3	IRP Form 1094-B, 1094-C (Rec'd after September 12)			202549
	3	IRP Form 1095-B, 1095-C (Rec'd after September 12)			202549
	3	IRP (Rec'd after July 25)			202549

Processing Timeliness: Cycles, Criteria and Critical Dates 3.30.123

Exhibit 3.30.123-5 (Cont. 8) (01-01-2025) 2025 Campus Program Completion Cycles

Month	Last Day of Cycle to Input	Return	Tax Period	Processing Campus	Cycle
	3	Form 730 Non-Refund	202509	OSPC	202549
	10	Form 1120 Series Refund	202507		202550
	10	Form 1120-C Refund	202502	OSPC	202550
	10	Form 1120-S Refund	202508		202550
	10	Schedule K-1 (2024 Filers)			202550
	15	Forms 1042-T, 1042-S (2nd PCD)		OSPC	202551
	17	Form 8027		OSPC	202551
	17	Form 8813 (4th Payment)		OSPC	202551
	17	Form 720 Non-Refund (ACA only)	202509	OSPC	202551
	17	Form 941 Non-Refund	202509		202551
	17	Forms 941(PR), 941-SS Non-Refund	202509	OSPC	202551
	23	Form 1120 Series Non-Refund	202507		202552
	23	Form 1120-C Non-Refund	202503	OSPC	202552
	23	Form 1120-S Non-Refund	202502		202552
	23	Form 8804 Refund/Non-Refund (November Peak)		OSPC	202552
	24	Form 8805 Refund/Non-Refund (2024 returns)		OSPC	202552

Exhibit 3.30.123-6 (01-01-2025)**IDRS Correspondex Master Letter Tape Monthly Updates****1.) IDRS Correspondex Magnetic Media and Recordation Monthly Update (COR)**

Transmittal Number	*Last Date for Transmittal Inclusion	Date Field Sites Receive Official (COR) Recordation and E-mail	Date Transmittal Must be Implemented at Field Sites and on SERP
2025-01	10/11/2024	12/09/2024	01/06/2025
2025-02	12/06/2024	01/21/2025	02/03/2025
2025-03	01/03/2025	02/18/2025	03/03/2025
2025-04	02/07/2025	03/24/2025	04/07/2025
2025-05	03/07/2025	04/21/2025	05/05/2025
2025-06	04/04/2025	05/19/2025	06/02/2025
2025-07	05/02/2025	06/23/2025	07/07/2025
2025-08	06/06/2025	07/21/2025	08/04/2025
2025-09	07/03/2025	08/18/2025	09/02/2025
2025-10	08/01/2025	09/22/2025	10/06/2025
2025-11	09/05/2025	10/20/2025	11/03/2025

*Last date for Correspondence cut-off includes notices as well as letters.

2.) The IDRS Correspondex quarterly update volume control listings shipping dates are:

Volume Control Tapes	Quarter Ending	FTP Date
First Quarter	March 31, 2025	April 01, 2025
Second Quarter	June 30, 2025	July 01, 2025
Third Quarter	September 30, 2025	October 01, 2025
Fourth Quarter	December 31, 2025	January 01, 2026

The Correspondex Volume Control Record, File Crx0312, should be FTP'd to:

Enterprise Computing Center (ECC)-Memphis

Adherence to this schedule is necessary. However contact the National Correspondex Specialist (Mattie J. Blake, 901-707-4996) for any delay.

Exhibit 3.30.123-6 (Cont. 1) (01-01-2025)

IDRS Correspondex Master Letter Tape Monthly Updates

1.) IDRS Correspondex Magnetic Media and Recordation Monthly Update (COR)

The file should be assigned 180 days retention.

Exhibit 3.30.123-7 (01-01-2013)
Partnership Control System (PCS) Reports

Run/ File ID	Report/Letter Number	Description	Frequency	Distribution
PCS3942	Letter 3904	AAR 60 day Objection Letter	Weekly	CTF
PCS4042	Letter 3457	Notice of Beginning of Partnership Audit	Weekly	CTF
	Letter 3458	Notice of Beginning of S Corporation Audit	Weekly	CTF
PCS4142	Letter 1787-C	Notice of Beginning of Administrative Processing	Weekly	CTF
PCS4205	Listing 886Z	TEFRA Partners' Shares of Income	Weekly	CTF
PCS4342	Letter 1827-C	60-day Letter w/Form 870-P or PT	Weekly	CTF
	Letter 1829-C	60-day Letter w/Form 870-L or LT	Weekly	CTF
PCS4442	Letter 2513	Tax Matters Partner Settlement Letter w/Partner Settlement List	Daily	CTF
PCS4542	Letter 1830-C	Notice of Final Partnership Administrative Adjustment w/Form 870-P or PT	Weekly	CTF
	Letter 2064	Notice of Final Partnership Administrative Adjustment	Weekly	CTF
PCS4842	Letter 2606	Docketed Appeals Settlement Letter w/Form 870-P(AD) or PT(AD)	Weekly	CTF
	Letter 2607	Docketed Appeals Settlement Letter w/Form 870-L(AD) or LT(AD)	Weekly	CTF
PCS4942	Letter 3394	Non-Docketed Appeals Settlement Letter w/Form 870-L(AD) or LT(AD)	Weekly	CTF
	Letter 3395	Non-Docketed Appeals Settlement Letter w/Form 870-P(AD) or PT(AD)	Weekly	CTF
PCS5801	Rpt 1-0	Masterlink Report	On Request	HQ
PCS0943	Rpt 1-1	Real time Error Register	Weekly	CTF
PCS6201	Rpt 2-2	Number of Returns by 1 Year Assessment Statute Date	Weekly	CTF/HQ

Processing Timeliness: Cycles, Criteria and Critical Dates 3.30.123

Exhibit 3.30.123-7 (Cont. 1) (01-01-2013) Partnership Control System (PCS) Reports

Run/ File ID	Report/Letter Number	Description	Frequency	Distribution
PCS5401	Rpt 2-3(N),6-8(N)	CTF Non-TEFRA Workload, Non-TEFRA Investor Returns by Year	Weekly	CTF
PCS5402	Rpt 2-3,6-8	CTF TEFRA Workload, TEFRA Investor Returns by Year	Weekly	CTF
PCS5301	Rpt 4-4	TEFRA 1 Year Assessment Listing	Daily	CTF
PCS8701	Rpt 5-1	Changed TEFRA Key Cases	Weekly	CTF
PCS8901	Rpt 5-3	TEFRA CTF Investors with New Non-TEFRA Linkages	Weekly	CTF
PCS5501	Rpt 5-4i	Weekly Update Report of PCS Investors by Key Case	Weekly	CTF
PCS5502	Rpt 5-4k	Weekly Update Report of PCS Key Case Transfers	Weekly	CTF
PCS6001	Rpt 5-5	Incomplete TEFRA Key Case Closures	Weekly	CTF
PCS6002	Rpt 5-5A	Incomplete Appeals TEFRA Key Case Closures	Weekly	CTF/Appeals
PCS6003	Rpt 5-5(N)	Incomplete Non-TEFRA Key Case Closures	Weekly	CTF
PCS6004	Rpt 5-5A(N)	Incomplete Appeals Non-TEFRA Key Case Closures	Weekly	CTF
PCS8402	Rpt 6-9A	Summary TEFRA Key Case Count by Status Codes	Monthly	CTF/HQ
PCS5702	Rpt 6-9A(N)	Summary Non-TEFRA Key Case Count by Status Codes	Monthly	CTF/HQ
PCS6901	Rpt 6-10	Appeals TEFRA Key Case Count	Monthly	CTF
PCS5201	Rpt 7-2	424 Action Report	Weekly	CTF
PCS0901	Rpt 7-3	Deleted Investor Report	Weekly	CTF
PCS8101	Rpt 8-1	Number of Non-TEFRA CTF Investor Returns by Tax Period	Monthly	CTF/HQ

Exhibit 3.30.123-7 (Cont. 2) (01-01-2013)
Partnership Control System (PCS) Reports

Run/ File ID	Report/Letter Number	Description	Frequency	Distribution
PCS8501	Rpt 8-3	TEFRA Assessments by Investor Primary Business Code	Weekly	CTF/HQ
PCS5901	Rpt 8-3(N)	Non-TEFRA Assessments by Primary Business Code	Weekly	CTF/HQ
PCS6501	Rpt 8-3A	TEFRA Assessments by Key Case Primary Business Code	Weekly	CTF/HQ
PCS8601	Rpt 8-4	TEFRA Inventory Aging Report	Monthly	CTF/HQ
PCS7601	Rpt 8-4(N)	Non-TEFRA Inventory Aging Report	Monthly	CTF/HQ
PCS6801	Rpt 8-5	TEFRA Assessment by Promoter Number	Weekly	HQ
PCS8001	Rpt 8-6	No Load Tier Report	Monthly	CTF
PCS8002	Rpt 8-7	Unperfected Tier Report	Monthly	CTF
PCS5001	Rpt 21-3	TEFRA Key Case Action Report by Campus CTF	Weekly	CTF
PCS5002	Rpt 21-3(N)	Non-TEFRA Key Case Action Report by CTF	Weekly	CTF/HQ
PCS6701	Rpt 22-1	National Directory: Key Case TIN Sequence (CD-ROM)	Monthly	CTF/HQ
PCS6702	Rpt 22-2	National Directory: Promoter Number Sequence(CD-ROM)	Monthly	CTF
PCS6601	Rpt 22-3	National Directory of Cases	Monthly	CTF

Processing Timeliness: Cycles, Criteria and Critical Dates 3.30.123

Exhibit 3.30.123-8 (01-01-2018) Campus/Contractor Mailout Completion Schedule

Form or Package	Run/ File Number	Form or Pkg Code	Extracted Period Ended	Extraction Cycle	SC Input Ship Date	ECC Ship Date	Contractor Mail Date
1040-ES	757-76-11/12/13 757-79-11	SA/SF	12	ILV-201847	11/9/2018	11/30/2018	01/04/2019
1041-ES	7B7-76-11	RR		BLY-201834A	08/06/2018	N/A	N/A
1041-ES	7B7-76-11	RR	14 - Dec	BLY-201847	11/05/2018	11/30/2018	01/04/2019

Exhibit 3.30.123-9 (05-06-2022)

IMF Entity BBTS and WP&C Function/Program Code Chart

BBTS Code	WP&C Function/Program Code	BBTS Description	Detailed Description of Work	Turn Around	Overage Tolerance Percent
00370	390-00371	ITIN Entity Research and Merges	ITIN Merges	20 days	10%
00380	390-00381	ITIN Entity Research and Correct	Assigning IRSNs for ITINs	5 days	20%
00800	390-00800	Unsigned Undeliverables	Print Site Undeliverables	30 days	30%
00800	390-00800	IMF Undeliverables	Unsigned Undeliverable	30 days	30%
33001	390-33001	IMF Foreign		30 days	30%
33004	390-33002	IMF Form 1040-NR Temp. Number		10 days	10%
33006	390-33003	IMF Other Misc. Foreign	Forms 8288, 8288-A, W-9	30 days	30%
33007	390-33004	IMF Foreign Un-processable		30 days	30%
33060	390-33060	ATIN	Adoption TINs, Form W-7A	10 days	10%
33061	390-33060	ATIN Correspondence	ATIN Correspondence	10 days	10%
33220	390-33220	Other	FATCA	45 days	10%
36721	390-36721	TAS (IMF)	Miscellaneous Corrections	7 days	5%

Processing Timeliness: Cycles, Criteria and Critical Dates 3.30.123

Exhibit 3.30.123-9 (Cont. 1) (05-06-2022)

IMF Entity BBTS and WP&C Function/Program Code Chart

BBTS Code	WP&C Function/Program Code	BBTS Description	Detailed Description of Work	Turn Around	Overage Tolerance Percent
40001	390-40001	Form 8822	Taxpayer Address corrections.	30 days	30%
	390-40001	Address Changes	Address changes/ corrections made from taxpayer correspondence, notices, telephone requests, etc.,	30 days	30%
	390-40001	FINALIST, ZIP Error Listing	Corrections made to the IMF FINALIST ZIP Error Listing (757-68-11)	30 days	30%
40002	390-40002	Unsigned Form 8822	Return of the Unsigned Form 8822 with a Notice 1390	30 days	30%
	390-40002	Other		30 days	30%
40003	390-40003	CP54 B	Researching and Correcting CP54 B Notice	30 days	30%
	390-40003	CP54 Q	Researching and Correcting CP54 Q - Second Notice generated to taxpayer one year after CP 54 B was issued.	30 days	30%
40004	390-40004	CP54 E	Researching Correcting CP54 E - Notice generated due to Estimated Taxpayer Payments	30 days	30%
	390-40004	CP54 G	Researching and Correcting CP54 G - Notice generated due to Estimated Taxpayer Payments	30 days	30%

Exhibit 3.30.123-9 (Cont. 2) (05-06-2022)

IMF Entity BBTS and WP&C Function/Program Code Chart

BBTS Code	WP&C Function/Program Code	BBTS Description	Detailed Description of Work	Turn Around	Overage Tolerance Percent
40005	390-40005	CP37	Research and Correction of CP37 (Internal CP Processing Transcript 37, Resequence Account-Duplicate SSN)	60 days	30%
	390-40005	CP43	Research and Correction of CP43 (Internal CP Processing Transcript 43, Notice Controlling Name Line)	60 days	30%
40006	390-40006	Research IRSN	Research Performed on TMPSSN to locate an existing IRSN	30 days	30%
	390-40006	Assign IRSN	Inputting taxpayer information on TMPSSN and establishing the taxpayer account on IMF	30 days	30%
40007	390-40007	Rejects	Completion of Rejects	30 days	30%
	390-40007	Unpostables	Completion of Unpostables	30 days	30%
	390-40007	Historical Easement User Fee Processing (Ogden only)	Research and Completion of Historical Easement User Fee Processing (Ogden Only)	30 days	30%

Processing Timeliness: Cycles, Criteria and Critical Dates 3.30.123

Exhibit 3.30.123-9 (Cont. 3) (05-06-2022)

IMF Entity BBTS and WP&C Function/Program Code Chart

BBTS Code	WP&C Function/Program Code	BBTS Description	Detailed Description of Work	Turn Around	Overage Tolerance Percent
40008	390-40008	Correspondence	Completing necessary Correspondence and CP 01H	30 days	30%
	390-40008	Other	Completing Miscellaneous items not listed under other categories	30 days	30%
40009	390-40009	Form 1128	Application to Adopt, Change, or retain a Tax Year	30 days	30%
	390-40009	Form 56	Research and Completion of Form 56	30 days	30%
	390-40009	Form 2363	Research and Completion of Form 2363	30 days	30%
40010	390-40006	No Merge Transcripts	Research and Correcting No Merge Transcripts	30 days	30%
40011	390-40007	Unpostable 147	Research and Corrections of Possible ID Theft Cases	35 days	30%
40012	390-40009	Form 3911	Research and Completion of Form 3911	14 days	5%
40013	390-40013	FTD's		7 days	5%
	390-40013	FTD Reports		7 days	5%
40014	390-40009	MFT 31 Insolvency Cases	Research and Completion of MFT 31	30 days	30%
47150	390-47151	Form 1040 EZ-T Temp SSN	Temporary IRSN Assignments	6 days	5%
49100	390-49100	Loose Form 9000	Input Form 9000 on taxpayer's entity via IDRS	30 days	30%
49101	390-49101	Loose Schedule LEP	Input Schedule LEP on taxpayers entity via IDRS	30 days	30%
84310	390-84310	Form 14095	HCTC Form 14095	5 days	30%
84311	390-84311	Form 14095 Correspondence	HCTC Form 14095 Correspondence	45 days	30%

Exhibit 3.30.123-9 (Cont. 4) (05-06-2022)

IMF Entity BBTS and WP&C Function/Program Code Chart

BBTS Code	WP&C Function/Program Code	BBTS Description	Detailed Description of Work	Turn Around	Overage Tolerance Percent
84312	390-84312	Form 14095 Replies	HCTC Form 14095 Replies	5 days	30%
84313	390-84313	Form 14095 No Replies	HCTC Form 14095 No Reply	5 days	30%
84330	390-84330	IMF Entity HCTC	HCTC	5 days	30%
84331	390-84331	HCTC Update	HCTC Update	5 days	30%
84332	390-84332	HCTC - 4442	HCTC - 4442	5 days	30%
84333	390-84333	HCTC Correspondence	HCTC Correspondence	45 days	30%
84334	390-84334	HCTC Replies	HCTC Replies	5 days	30%
84335	390-84335	HCTC No Replies	HCTC No Replies	5 days	30%

Exhibit 3.30.123-10 (09-10-2024)

BMF Entity BBTS and WP&C Function/Program Code Chart

BBTS Code	WP&C/ Function/ Program Code	BBTS Description	Detailed Description of Work	Turn Around	Overage Tolerance Percent
00800	390-00800	BMF Undeliverables	Returned Notices and Letters	30 days	30%
10000	390-10000	SS-16		30 days	30%
	390-10000	2032	Contract Coverage Under Title II of the Social Security Act	30 days	30%
	390-10000	8274		30 days	30%
	394-10000	8329	Lenders Information Return for Mortgage Credit Certificates (MCCs)	30 days	30%
	394-10000	8330	Issuers Quarterly Information Return for Mortgage Credit Certificates (MCCs)	30 days	30%
	392-10000	8855	Election to Treat Qualified Revocable Trust	30 days	30%
	394-10000	8703	Annual Certification of a Residential Rental Project	30 days	30%
	390-10000	Form 8842	Election to use Different Annualization Periods of Corporate Estimated Tax	30 days	30%
	390-10000	Railroad Retirement Board		30 days	30%

Exhibit 3.30.123-10 (Cont. 1) (09-10-2024)

BMF Entity BBTS and WP&C Function/Program Code Chart

BBTS Code	WP&C/ Function/ Program Code	BBTS Description	Detailed Description of Work	Turn Around	Overage Tolerance Percent
10001	390-10001	4479	List from SSA	30 days	30%
	390-10001	Add Chg	Other than Form 8822	30 days	30%
	390-10001	Form 8822	Change of Address	30 days	30%
	391-10001	2363 (only)	Entity Change Request	30 days	30%
	390-10001	Sch H		30 days	30%
	390-10001	Unprocessable	Unprocessable	30 days	30%
	390-10001	Form 8822-B	Address Change request for BMF and EP taxpayers	30 days	30%
	390-10001	FINALST Error Report		30 days	30%
	390-10001	FINALST ZIP Error Listing		30 days	30%
	390-10001	966		30 days	30%
	390-10001	CP 148A/B		30 days	30%
	390-10001	EFTPS		3 days	30%
10002	390-10002	SS-4	Application for EIN	7 days	5%
10003	391-10003	Rejects	Rejects	10 days	10%
	392-10003	Rejects RTR	Remittance Transaction Research (RTR)	10 days	10%
10004	390-10004	2553 R&T	2553 R&T	30 days	30%
	390-10004	QSST/ESBT	QSST/ESBT	30 days	30%
	390-10004	2553 Rev Proc	2553 Rev Proc	30 days	30%
	390-10004	2553 W/attachments	2553 W/attachments	30 days	30%
	390-10004	2553 A	2553 Applied	30 days	30%
	392-10004	8869	Qualified Subchapter S Subsidiary Election	30 days	30%

Processing Timeliness: Cycles, Criteria and Critical Dates 3.30.123

Exhibit 3.30.123-10 (Cont. 2) (09-10-2024)
BMF Entity BBTS and WP&C Function/Program Code Chart

BBTS Code	WP&C Function/ Production Code	BBTS Description	Detailed Description of Work	Turn Around	Overage Tolerance Percent
10005	390-10005	2553	Election by a Small Business Corporation	30 days	30%
	391-10005	2553 Correspondence	2553 Correspondence	30 days	30%
	390-10005	2553 Combo		30 days	30%
	390-10005	2553 Faxed	2553 Faxed	30 days	30%
10006	390-10006	BMF Correspondence	BMF Correspondence	30 days	30%
10007	392-10007	Form 56	Notice Concerning Fiduciary Relationship	30 days	30%
	390-10007	Form 2678	Employer Appointment of Agent	30 days	30%
	391-10007	BMF SSNs	Transcripts	30 days	30%
10008	390-10008	EIN Consolidation/CP 209	TC011 for Multiple EINs	30 days	30%
	390-10008	Back-up Withholding	Verification Letter - 147C	30 days	30%
	390-10008	CP 200	CP 200	30 days	30%
	390-10008	CP 201	CP 201	30 days	30%
	390-10008	CP 202	CP 202	30 days	30%
	390-10008	Adjustments	Referrals from Other Areas	30 days	30%
10009	390-10009	Phone Calls		7 days	5%
10010	390-10001	Returns	Forms 941, 940, 1120, etc.,	5 days	10%
	392-10001	BMF Pipeline	Incoming Returns for Verification	5 days	10%
10011	391-10002	Subs	Replies to CP57X	30 days	30%

Exhibit 3.30.123-10 (Cont. 3) (09-10-2024)

BMF Entity BBTS and WP&C Function/Program Code Chart

BBTS Code	WP&C Function/Production Code	BBTS Description	Detailed Description of Work	Turn Around	Overage Tolerance Percent
10012	390-10004	1128	Tax Year Change Request (BMF only)	30 days	30%
	394-10004	8832	Entity Classification Election	30 days	30%
	393-10004	8832 Correspondence	Entity Classification Election Correspondence	30 days	30%
	391-10004	8716	Election to have a Tax Year other than a required Tax Year	30 days	30%
	390-10004	8832 Combo		30 days	30%
10013	394-10005	ERS AC 347 - Forms 1120S	ERS AC 347 - 1120S	20 days	30%
10014	393-10008	Form 4442	Inquiry referral	20 days	10%
10020	390-10020	Form 8973		30 days	30%
10021	390-10021	Form 8973 Corr		30 days	30%
10023		Form 8973 Renewals		30 days	30%
15830		EFTPS		7 days	5%
33002	390-33002	BMF Foreign	Forms 1120-F, 1120-FSC, 8804, 8805, 8813	5 days	30%
33003	390-33003	BMF Foreign Unprocessable	Unprocessable	30 days	30%
33005	390-33305	BMF Other Miscellaneous Foreign	Miscellaneous	30 days	30%
36720	390-36720	TAS BMF	Taxpayer Advocate (BMF)	7 days	5%

Processing Timeliness: Cycles, Criteria and Critical Dates 3.30.123

Exhibit 3.30.123-11 (05-06-2022)

EP Entity BBTS and WP&C Function Program Code Chart

BBTS Code	WP&C Function/Program Code	BBTS Description	Detailed Description of Work	Turn Around	Overage Tolerance Percent
72800	390-72800	Correspondence	Correspondence, Address Changes, CP Notices NM Transcripts and Consolidations, (e.g., 212, 580 series, etc.,)	30 days	20%
	391-72800	No Merge Transcripts	NM Transcripts Consolidations	30 days	20%
72801		ERR F5500 & 5500-SF		30 days	20%
72840	390-72840	EP Returns	EP Returns, Form 5500-EZ	5 days	5%
72850	390-72850	Delinquency Notices	Delinquency Notices CP 403	30 days	20%
72851	390-72851	Delinquency Notices	Delinquency Notices CP 406	30 days	20%
72852	390-72852	TDI Transcripts	TDI Transcripts	30 days	20%
72853	390-72853	Print Site Undeliverables	Undeliverables	30 days	20%
	390-72853	FINALIST Error Report		30 days	20%
72854	390-72854	SS-4	Form SS-4	5 days	5%
72855	390-72855	Other		30 days	20%
	390-72855	5500EZ With Form 14704		30 days	20%
72860	390-72860	Rejects	Form 5330 RTRS, Rejects	5 days	5%
72880	390-72880	Form 5558	Form 5558 Extension	5 days	5%

Exhibit 3.30.123-12 (09-10-2024)

EO Entity BBTS and WP&C Function Program Code Chart

BBTS Code	WP&C Function/Program Code	BBTS Description	Detailed Description of Work	Turn Around	Overage Tolerance Percent
13101	390-13101	SGRI	EO SGRI	60 days	20%
13102	390-13102	1st Notice	EO TDIs 1st Notice	30 days	20%
	391-13102	2nd Notice	2nd NoticeEO TDIs 2nd Notice	30 days	20%
	391-13102	TDI Transcripts	EO TDI Transcripts	30 days	20%
	393-13102	2050 Letter	EO 2050 Letter	30 days	20%
	390-13102	259G/H	259G/H	30 days	20%
13103	390-13103	Returns, Rejects	EO Returns, Rejects	5 days	5%
	391-13103	SS-4	EO Form SS-4	5 days	5%
13104	390-13104	Correspondence	Correspondence, Address Changes, CP 140, CP 144, Mergers, Consolidations, Adjustments, Rev C Transcripts	30 days	20%
	392-13104	Form 1128	EO Form 1128	30 days	20%
	393-13104	Pilot Voucher	EO Pilot Vouchers	30 days	20%
	394-13104	MCC Corr	MCC Corr	30 days	20%
	395-13104	CP172	CP172	30 days	20%
	395-13104	CP192	CP192	30 days	20%
	390-10004	AMS Transcripts		30 days	20%
	396-13104	EO/EINS		30 days	20%
	390-10004	CP 148A/B		30 days	20%
	390-10004	Form 8822-B		30 days	20%
13105	390-13105	TDI Transcripts	EO TDI Undeliverables	30 days	20%
	391-13105	SGRI	EO SGRI Undeliverables	30 days	20%
	390-13105	CP 299	CP 299 Undeliverable	30 days	20%
13107	390-13107	Status 40	EO Status 40	99 days	20%
13109	390-13109	Other	Special Projects, Cleanup, Other Misc	7 days	20%
	390-13109	TEGE-CSPC	Other	7 days	20%

Exhibit 3.30.123-12 (Cont. 1) (09-10-2024)
EO Entity BBTS and WP&C Function Program Code Chart

BBTS Code	WP&C Function/ Program Code	BBTS Description	Detailed Description of Work	Turn Around	Overage Tolerance Percent
13200	390-13200	8038, G, GC, T, CP 8328	Tax Exempt or Private Activity Bonds	30 days	20%
13210	390-13210	8038, G, GC, T, CP 8328		5 days	5%
13350	390-13350	Electronic Notice	Electronic Notice (e-Postcard) for Tax-Exempt Organizations not Required to File Form 990 or Form 990-EZ, Form 990-N	30 days	20%
15540	390-15540	Form 8868	EO Extension	5 days	5%
16011	390-16011	Section 527 Correspondence	EO Section 527 Political Organization	2 days	5%
16012	390-16012	Form 8453X	EO Form 8453X	2 days	5%
16015	390-16015	Form 8872	EO Form 8872	2 days	5%
16019	390-16019	Form 8876 Correspondence	EO Form 887X Correspondence	2 days	5%

