



# MANUAL TRANSMITTAL

Department of the Treasury  
Internal Revenue Service

3.30.124

APRIL 11, 2025

## EFFECTIVE DATE

(04-11-2025)

## PURPOSE

- (1) This transmits revised IRM 3.30.124, Work Planning and Control - Campus Monitoring Reports.

## MATERIAL CHANGES

- (1) IRM 3.30.124.2.2.3, Detailed Reporting Instructions - Extensions - II, Report, contents were updated.
- (2) IRM 3.30.124.2.2.4, Detailed Reporting Instructions - Cycles (Days), II Report, contents were updated.
- (3) IRM 3.30.124.2.5, PCD for Full-Paid IMF Returns, contents were updated.
- (4) IRM 3.30.124.2.6, PCD for IMF Tax Returns Delayed for ITIN (AUSPC Only), Application Processing contents were updated.
- (5) IRM 3.30.124.5.1, IPU 24U0591 issued 05-07-2024, Submission Processing Miscellaneous Inventory Report (MIR) - General Reporting Instructions- Updated to add site's Planning and Analysis (P&A) managers' responsibilities.
- (6) IRM 3.30.124.5.1(13) c), Submission Processing Miscellaneous Inventory Report (MIR) - General Reporting Instructions- Updated instructions to revisions after national report is issued.
- (7) IRM 3.30.124 5.2, Submission Processing Data Elements and Source - Submission Processing Miscellaneous Inventory Report - Unpostables Detailed Reporting Instructions bulletlist was updated.
- (8) IRM 3.30.124.5.2.2, Data Elements and Source - Submission Processing Miscellaneous Inventory Report - Error Resolution System (ERS) - Instructions for the Adjustment column were added and comments need to be provided for any adjustments input.
- (9) IRM 3.30.124.5.2.3, Data Elements and Source - Submission Processing Miscellaneous Inventory Report - Rejects - Instructions for the Adjustment column were added and comments need to be provided for any adjustments input.
- (10) IRM 3.30.124.5.2.4, Data Elements and Source - Submission Processing Miscellaneous Inventory Report - Unpostables - Updated to account for the Form 4442 referrals that need to be reported for Unpostables.
- (11) IRM 3.30.124.5.2.4(4), Data Elements and Source - Submission Processing Miscellaneous Inventory Report - Unpostables - Added a Note on counting Form 4442 referrals.
- (12) IRM 3.30.124.5.2.5 (3), Data Elements and Source - Submission Processing Miscellaneous Inventory Report - Entity - Removed statement regarding differences in Beginning Inventory.
- (13) IRM 3.30.124.5.2.6, Data Elements and Source - Submission Processing Miscellaneous Inventory Report - Block Out of Balance (BOB)
- (14) IRM 3.30.124 5.2.10, Data Elements and Source - Submission Processing Miscellaneous Inventory Report - Unidentified Remittances File (UNF) - Instructions for the Adjustment column were added and comments need to be provided for any adjustments input.

- (15) IRM 3.30.124.5.2.12 - Data Elements and Source - Submission Processing Miscellaneous Inventory Report - Files categories for receipts and closures were added.
- (16) IRM 3.30.124, 5.2.15.3, IPU 24U0243 issued 02-09-2024, Added tracking instructions for the Spousal Payment Transcript (SPT) program..
- (17) IRM 3.30.124, IPU 24U0591 issued 05-07-2024, Revised throughout to update organizational title Wage and Investment to Taxpayer Services.
- (18) IRM 3.30.124, Removed hyphens in Control-D report/job names when they are not part of the name in Control-D throughout the IRM.
- (19) IRM 3.30.124, Revised many dates throughout the IRM for the new calendar year.
- (20) IRM 3.30.124, Various editorial changes made throughout this IRM for clarity, gender neutral and plain language, and grammar.

#### **EFFECT ON OTHER DOCUMENTS**

IRM 3.30.124 dated May 16, 2023 is superseded.

#### **AUDIENCE**

Taxpayer Services (TS), Small Business Self-Employed (SB/SE), Planning and Analysis analysts for Submission Processing (SP), Accounts Management (AM) and Compliance Services

James L. Fish  
Director, Submission Processing  
Taxpayer Services

3.30.124

Campus Monitoring Reports

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3.30.124.1  
(05-09-2022)  
**Program Scope and Objectives**

- (1) **Purpose:** The information provided in this IRM section provides a system for reporting production information to various management levels within TS, Submission Processing (SP), Accounts Management(AM), Electronic Products and Services Support (EPSS) and Compliance Services.
- (2) **Audience:** The users of this IRM are Submission Processing employees, and management officials in addition to Small Business Self Employed (SBSE), 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 Reports mentioned in the IRM.

3.30.124.1.1  
(05-09-2022)  
**Background**

- (1) The information referenced in this IRM is used to determine program status, processing timeliness, and trends in performance data.
- (2) Various reports cover different areas and work functions at the campus locations, as well as the **Enterprise Computing Center-Detroit (ECC-DET), Enterprise Computing Center-Martinsburg (ECC-MTB) and Enterprise Computing Center-Memphis (ECC-11-08-202MEM)**. These reports are **manually, telephonically or electronically transmitted** as requested in the specific instructions covering each report submitted.
- (3) Originating offices are responsible for assuring the accuracy, timeliness, reasonableness and completeness of data they produce.

3.30.124.1.2  
(05-09-2022)  
**Roles and Responsibilities**

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

3.30.124.1.3  
(05-16-2023)  
**Acronyms**

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

Acronyms	Definition
ECC-DET	Enterprise Computing Center - Detroit
ECC-MTB	Enterprise Computing Center - Martinsburg
ECC-MEM	Enterprise Computing Center - Memphis
DPR	Daily Production Report
GMF	Generalized Mainline Framework
ALN	Access and Location Number
PCD	Program Completion Date

<b>Acronyms</b>	<b>Definition</b>
PIMS	Pipeline Inventory Monitoring System
OTFP	Other-Than-Full-Paid
BBTS	Batch/Block Tracking System
BOB	Block Out of Balance
ERS	Error Resolution System
MISR	Management Information System Reports
ITIN	Individual Taxpayer Identification Number
NDM	Network Data Mover
AIMS	Audit Information Management System
ISRP	Integrated Submission and Remittance Processing
SCRIPS	Service Center Recognition/Image Processing System
IT	Information Technology
IRP	Information Returns Processing
COB	Close of Business
OCR	Optical Character Recognition
WP&C	Work Planning & Control
BMF	Business Master File
IMF	Individual Master File
FIRP	Foreign Information Returns Processing
SCCF	Service Center Control File
MIR	Miscellaneous Inventory Report
MIRSP	Miscellaneous Inventory Report Submission Processing
RAIVS	Return & Income Verification Services (RAIVS)
EFS IVES	Enterprise File Storage Income Verification Express Service
EO	Exempt Organization
SCRS	Service Center Replacement System



<b>Acronyms</b>	<b>Definition</b>
EPMF	Employee Plans Master File
NMF	Non Master File
RIVO	Return Integrity & Verification Office
RICS	Return Integrity and Compliance Services
DLN	Document Locator Number
EP/EO	Employee Plans/Exempt Organizations
DCF	Dishonored Check File
XSF	Excess Collection File
URF	Unidentified Remittance File
BOD	Business Operating Division
IGR	IDRS Generated Refund
CI	Criminal Investigation
FP	Full Paid
TC	Transaction Code
OFP	Organization, Function and Program
POF	Program, Organization and Function
ACA	Affordable Care Act
UPC	Unit Production Count
EST	Eastern Standard Time
BOB	Beginning of Business
TDS	Transcript Delivery System
AWS	Alternative Work Schedule
AMIR	Accounts Management Inventory Report
SETR	Single Entry Time Reports
CAF	Centralized Authorization File
RAF	Reporting Agents File
PTIN	Preparer Tax Identification File
TEGE	Tax Exempt/Government Entities

Acronyms	Definition
CII	Correspondence Imaging Inventory
ICT	Image Control Team
AMRH	Accounts Maintenance Research
TPPI	Taxpayer Personal Phone Inquiry
TPRQ	Taxpayer Request
OMAC	Ogden Accounts Management Center
MISTLE	Management Information System for Top Level Executives
BSP	Business Systems Planning
CP	Computer Paragraph
DUT	Document Upload Tool

3.30.124.1.4  
(05-09-2022)  
**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) Request 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) Internal Management Documents System, Internal Revenue Manual (IRM) Process. 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 Headquarters Analyst:

Sue Allen

Submission Processing IRM Coordinator

Coordination and Support Section

Program Management/Process Assurance Branch

Sue.Allen-Cincinnati@irs.gov

(859) 320-3633

3.30.124.1.5  
(01-01-2004)  
**Adjustments and  
Correction of Errors**

- (1) Adjustments must also be made when the originating office finds that actual counts differ from previous estimates, as requested in the specific instructions for each report submitted.
- (2) If an adjustment is unusually large or significant, notify the recipients by telephone.

3.30.124.2  
(05-09-2022)  
**Weekly Report of  
Processing Individual  
Income Tax Returns -  
Background - II Report**

- (1) These reporting requirements are owned by Taxpayer Services (TS), Customer Account Services (CAS), Submission Processing, Program Management/ Process Assurance (PMPA), Monitoring Section (C:DC:TS:CAS:SP:PM:M).
- (2) Processing individual income tax returns (II Report) are feeder reports which contain the latest national data available regarding the receipt and processing of individual income tax returns.
- (3) The primary purpose of collecting II Report information is to keep management informed of the status of individual income tax returns processing, particularly during the filing season peak.
- (4) II Report data received from Submission Processing Centers are combined with refund data received from the ECC-MTB each Monday or Tuesday if Monday is a holiday. By close of business (COB) Wednesday, final reports are distributed and electronic spreadsheets are made available for transmission nationwide.

3.30.124.2.1  
(12-16-2014)  
**General Reporting  
Instructions - II Report**

- (1) Transmit the II Reports on the first work day of each week. The specific data fields to be transmitted are outlined below in Detailed Reporting Procedures.
- (2) Transmit reports prior to 9:30 a.m. local time. Contact the II Analyst if the report will be more than two hours late.
- (3) The report period is generally weekly through COB Friday. When the last day of the year does not fall on a Friday, Saturday, or Sunday, two partial week reports will be generated for the week, one ending on December 31 and the second ending on the first Friday in January. Due to run schedule changes during End-of-Year processing, items (1) and (2) above do not apply for either of the two partial week reports.
  - a. For paper returns, the report should include data from the Daily Production Report (DPR) (PCC-22-40) and either the Block Proof Summary and Error Analysis (PCD-03-40) or the Balance Forward Listing (PCD-03-44) generated for the last day of the week.

**Note:** If for some reason the DPR for Friday does not include certain estimated volumes received through Friday, those unreported estimates should be added to the results from the instructions immediately above.
  - b. The report should include data from the Monday night Generalized Mainline Framework (GMF) processing through the Friday night GMF processing.
- (4) Use the Excel spreadsheet format provided to all Submission Processing Centers that process Individual Master File (IMF) tax returns or are responsible for Director's Accountability of a consolidated Submission Processing Center whose Access and Location Number (ALN) is still used for electronic filing.

- a. Although the template for each Submission Processing Center is the same, Submission Processing Centers may develop campus specific reports (either in separate files or within other tabs in the template) to meet local needs.
  - b. Use Excel formulae, macros, ranges, etc., as necessary to facilitate the preparation of the report and to minimize errors.
- (5) Send the report via email to the II Analyst and the back-up analyst.
- (6) Report all data in whole numbers.
- (7) Whenever actual counts are not available, use estimates. Whatever estimating methodology is approved for use in the Submission Processing Center may be used.
- (8) Revisions are used to change information in the current week's report.
  - a. Changes after the close of business of the required date of transmission must be coordinated through the TS, Submission Processing, Program Management/Process Assurance (PMPA) Branch headquarters staff.
  - b. Changes on the required date of transmission may be coordinated with the II Analyst.
  - c. When a revision is found later in the week, in addition to contacting the PMPA staff, use the Adjustment column of the II Report the following week.
- (9) Adjustments are used to replace estimates or make corrections to prior week reports. Show adjustments in the Adjustments (ADJ) column of the II Report.

3.30.124.2.2  
(01-01-2013)

**Detailed Reporting  
Instructions - II Report**

- (1) Detailed reporting instructions cover the following specific areas on the II Report spreadsheet:
  - Heading
  - Function 110 & 950
  - Extensions
  - Cycles
  - No-Refund Sort Returns
  - PCD Inventory

3.30.124.2.2.1  
(01-01-2014)

**Detailed Reporting  
Instructions - Heading- II  
Report**

- (1) Spreadsheets are titled, IISPMMD, where "SP" are the first two characters of the Submission Processing Center name, with the exception of Kansas City which will use "KC," and MM and DD are the month and day of the period ending date (Friday's date) of the report.

**Note:** Although the title in the heading is IISPMMD, the actual name of the file is IISP.xls.

- (2) The heading area on the spreadsheets requires contact Information and telephone number of the individual (and their backup) who can respond to inquiries regarding the II Report.
- (3) Use the remarks section to explain any unusual conditions regarding the report.

- (4) Use the Excel spreadsheet format provided to all Submission Processing Centers that process IMF tax returns or are responsible for Director's Accountability of a consolidated Submission Processing Center whose Access and Location Number (ALN) is still used for electronic filing.
  - a. Use Excel formulae, macros, ranges, etc., as necessary to facilitate the preparation of the report and to minimize errors.
  - b. Items that are blue are for user entry.
  - c. Items that are green contain formulae and are not for user entry.
  - d. Items that turn red with a gray background and blue border indicate that a mathematical or logical inconsistency exists.

3.30.124.2.2.2  
(02-23-2023)

**Detailed Reporting  
Instructions - Function  
110 and Function 950 - II  
Report**

- (1) Include PRIOR CUM on every report, January - December.
  - a. Copy, exactly, the contents of the prior week's cumulative report. For the first report in January (January 03 for 2025), the PRIOR CUM column should be zero.
  - b. The use of a macro or formulae to copy automatically the prior week's data is recommended to prevent errors.
  - c. Do not carry over inventory from the prior year into the PRIOR CUM column.
  - d. For those Program Numbers that do not apply to a specific Submission Processing Center, enter zero.
- (2) Include ADJUSTMENTS, whenever appropriate, on any report, January - December.
  - a. If an adjustment is not for the preceding week, provide details of the adjustment in the remarks section of the spreadsheet. Show the week(s) affected, function and program codes and volumes (e.g., 02/03/2025; 110; 43110; +5,123).
  - b. Adjustments are not appropriate on the first report of the calendar year.
  - c. Sources include the Daily Production Report, the Block Proof Summary Report, the Batch/Block Tracking System (BBTS), and the Pipeline Inventory Monitoring System (PIMS).

**Example:** On the first working day of each week, run a Function Volume PIMS Report for Function 110 for each Parent Program Number, using a date range of the first day of the calendar year through the preceding Friday. Compare that with the results from the previous week. On May 12, 2025, for example, from the Function Volume Report calculate the cumulative Function 110 receipts through May 02, 2025. Compare that volume to the volume found for May 02, 2025, when the query was performed on May 05, 2025. The difference would be the adjustment attributable to prior weeks. The PIMS Monitoring Report can also be used, and may be an easier method because this report provided a running adjusted cumulative volume for each day which the Function Volume Report does not provide.

- d. By definition, Full-Paid returns are filed timely (i.e., current year returns received or postmarked on or before the due date). After the report for the week (April 25 in 2025) that contains April 22nd, any change from PRIOR CUM to NEW CUM for Function 110 must be reflected in the **ADJ** column and not in the PERIOD column for Full-Paid Program Numbers.

- e. For those Program Numbers that do not apply to a specific Submission Processing Center, enter zero.
- (3) Include PERIOD on all reports. The period figures are the sum of the adjusted daily figures. Although one can determine each of the adjusted daily figures, it is easier to compare current cum to prior cum, factoring in adjustments. Thus, the template uses the following formula for PERIOD: NEW CUM minus PRIOR CUM minus ADJ.
- a. Carry over inventory from the prior year should be reflected in the PERIOD column of the first report of the calendar year. Thus, for the first week's report the PERIOD column should be the same as the NEW CUM column.
  - b. After the report for the week (April 25 in 2025) that contains April 22nd, the PERIOD column for Full-Paid Program Numbers in the Function 110 section for the rest of the calendar year must be zero.
  - c. For those Program Numbers that do not apply to a specific Submission Processing Center, enter zero.
- (4) Include NEW CUM on all reports.
- a. For all returns, the section is labeled Function 110. For paper however, it should reflect processable receipts (i.e., those receipts that can eventually result in a Good Tape transaction). Thus, using the Daily Production Report (DPR), it is Function 180 cumulative production + Function 180 closing inventory (use zero if negative) - Function 940 cumulative receipts - Function 960 cumulative production - Function 970 cumulative production.
- Note: If for some reason the DPR for Friday does not include certain estimated volumes received through Friday, those unreported estimates should be added to the results from the instructions immediately above.**
- b. For electronically filed returns, as a double-check, the Cum Conversion Volume from the Balance Forward Listing for Friday should equal NEW CUM for Function 110.
  - c. For paper returns, the source for NEW CUM for Function 950 is the Balance Forward Listing for Friday.
  - d. The source for NEW CUM for Function 950 is the Balance Forward Listing for Friday.
  - e. For all Program Numbers, the NEW CUM for Function 950 may not be greater than the NEW CUM for Function 110.
  - f. For those Program Numbers that do not apply to a specific Submission Processing Center, enter zero.
- (5) The information in the "THRU 4/22" column is used in the May OTFP Program Completion Date (PCD) computation.
- a. Report the cumulative number of Other-Than-Full-Paid (OTFP) returns (including adjustments) received up to and including April 22nd. The cumulative figure should include the volumes reported as No-Refund Sort Returns. See IRM 3.30.124.2.2.5.
  - b. Report this information beginning no later than the week (April 25, 2025) that includes April 22nd, and continue for each week through the end of the calendar year.

- c. The initial source to use is the Daily Production Report, augmented as necessary with estimates based on current receipts, schedule, etc. Updates for subsequent weeks can be made using BBTS queries, PIMS, etc. Again, the cumulative figure should include the volumes reported as No-Refund Sort Returns. See IRM 3.30.124.2.2.5.
- d. After the IMF OTFP Refund PCD, the best data source is the cumulative receipts in PIMS through April 19th less the volumes for Functions 940 and 960 as of the OTFP Refund PCD.
- e. For those Program Numbers that do not apply to a specific Submission Processing Center, enter zero.

3.30.124.2.2.3  
(04-11-2025)

**Detailed Reporting  
Instructions -  
Extensions - II Report**

- (1) Report extensions received for each week for the entire year.
- (2) The Lockbox 4868 volume is pulled from the Daily Deposit Production Report (DDPR) received in each site by Lockbox.
  - a. Volume is pulled from the 4868 - Ind. Tax tab, **\*\*DAILY DEPOSIT\*\*** Volume Column (currently column M).
  - b. Each week, update the current month's volume with the cumulative volume from Friday's DDPR.
  - c. If the previous month did not end on a Friday, you will need to utilize the DDPR from the last day of the previous month to update the cumulative volume.

**Note:** if your site receives DDPRs from multiple Lockbox sites, you must combine all report volumes.

- (3) The Remittance Processing System (RPS) 4868 volume is pulled from the F4868 Volume and Money Report received.
  - a. Add together the figure from the **Doc Count** column and **Grand Total** row for each report for the week to determine your weekly receipts.
  - b. Ignore the Program Numbers listed on the Report; use the Grand Total figure
- (4) The Daily Production 4868 volume is pulled from the Daily Production Report (DPR).
  - a. Input volume for Cum Actual Production for Function 110 for the 44700 program.
- (5) The MeF volume is pulled from the Balance Forward Listing (PCD0344).
  - a. Input Cum Conversion volume for 44720 and 44750.

3.30.124.2.2.4  
(04-11-2025)

**Detailed Reporting  
Instructions - Cycles  
(Days) - II Report**

- (1) Report current operating number of days in cycle (processing cycle) for each week beginning January through the report that includes April 22nd.
- (2) Report BBTS days in cycle for each week beginning with the report that includes the day of the IMF OTFP Refund PCD (May 16 in 2025) through the end of the year.
- (3) Refer to IRM 3.30.123.4 to compute processing and BBTS cycle.
- (4) For those Program Numbers that do not apply to a specific Submission Processing Center, enter zero.



3.30.124.2.2.5  
(02-23-2023)

**Detailed Reporting  
Instructions - No-Refund  
Sort Returns - II Report**

- (1) The information on No-Refund Sort Returns is used in the PCD computation.
  - a. Report the inventory of No-Refund Sort Returns by Parent Program Number.
  - b. Report this information beginning no later than with the week's report (April 25 in 2025) that contains April 22nd through the week that contains the IMF Other Than Full Paid (OTFP) Refund PCD.
  - c. The source documents used for determining No-Refund Sort Returns are the Daily Production Report and/or the Batch Profile Report. This may be updated with BBTS queries or PIMS reports.
- (2) The phrase "No-Refund Sort Returns" refers to the number of no-refund sorted OTFP returns that have not yet been transcribed.
  - a. Beginning with the week that contains April 22nd through the Friday before the OTFP IMF Refund PCD (weeks ending April 25 - May 09, 2025), report the not yet transcribed inventories.
  - b. For the week (May 16 in 2025) that contains the OTFP IMF Refund PCD, (PCD is May 14) repeat the volumes reported the week before.
  - c. For the weeks beginning with the week (May 23 in 2025) following the OTFP IMF Refund PCD through the last report for the calendar year, report zero.

**Note:** Do not exclude the volumes reported as No-Refund Sort Returns from the cumulative receipt figure (Function 110) or the "thru 4/22" column. See IRM 3.30.124.2.2.2

3.30.124.2.2.6  
(02-23-2023)

**Detailed Reporting  
Instructions - PCD  
Inventories (ERS & BOB  
- II Report)**

- (1) Report the inventory of timely filed OTFP returns in inventories as Error Resolution System (ERS) and Blocks Out of Balance (BOB) beginning the first week after the week which includes April 22nd, and continuing weekly through the week that includes PCD plus two weeks after PCD. For 2024, the first report would be for May 02 and the last report would be for May 30.
  - a. Source for the ERS inventory is the IMF Interest Jeopardy Report (ERS1746). Report document count from the line titled "Total ERS IMF Refund Returns For PCD Purposes."
  - b. Source for the BOB Inventory is Generalized Mainframe Framework (GMF) 9440, PCD Monitoring List. Report the document count from the heading "BOB Inventory BOB Summary Number of Refund Docs."

3.30.124.2.3  
(02-23-2023)

**Submission Processing  
IMF Tax Return MISR  
Reports**

- (1) The IMF Management Information System Reports (MISR) listed below use II Report data:
  - \*MISR11 - Individual Income Tax Returns Received and Processed (National Summary)
  - \*MISR121 - Individual Income Tax Returns Received and Processed (Submission Processing Center Detail)
  - \*MISR122 - OTFP/FP Breakouts by Submission Processing Center
  - \*MISR123 - Submission Processing Center Receipts by Return Type
  - \*MISR15 - Submission Processing Center Processing Cycle Days
  - \*MISR16 - Extensions of Time
- (2) The IMF MISR reports listed below use ECC-MTB data:
  - MISR141 - Refund Comparison Reports



- MISR142 - Comparative Statistics on Refunds
- MISR143 - Refunds and Original Settlement Interest
- MISR144 - Direct Deposit Refunds

3.30.124.2.4  
(05-09-2022)

**PCD for Other-Than-Full-Paid IMF Returns**

- (1) Paper IMF Other-Than-Full-Paid Program Completion is monitored by Head-quarter Analysts. The Program Numbers monitored are:
  - 43110 - Form 1040, *U.S. Individual Income Tax Return*
  - 43120 - Form 1040SR, *U.S. Individual Income Tax Return*
  - 43130 - Form 1040 Transshipped
  - 46110 - Form 1040 International
  - 46120 - Form 1040NR, *U.S. Non-resident Alien Income Tax Return*, Form 1040PR, *U.S. Self-Employment Tax Return-Puerto Rico* and Form 1040SS, *U.S. Self-Employment Tax Return-Virgin Islands, Guam, American Samoa*
  - 46140 - Form 1040International, *Non-Effectively Connected*
  - 46160 - Form 1040NR, *U.S. Non-resident Alien Income Tax Return, International, Effectively Connected Spanish*
  - 46180 - Form 1040NR, *U.S. Non-resident Alien IncomeTax Return, Spanish*
  - 43810 - Form 1040SP, *U.S. Individual Income Tax Return*
  - 43910 - Form 1040SR, *U.S. Individual Income Tax Return*
  - 46810 - Form 1040SP, *International*
- (2) In general, to meet PCD a Submission Processing Center (by PCD) must process (through Function 950 - Good Tape) as many returns as it receives by April 22nd. Refer to IRM 3.30.123, *Processing Timeliness: Cycles, Criteria and Critical Dates*, for detailed information regarding PCD.
- (3) Monitoring is done at least weekly by the assigned analyst, who analyzes II Reports, Daily Production Reports, Block Proof Summary Reports, BBTS and/or PIMS, looking for numerical anomalies. When there is questionable reporting, the analyst contacts the appropriate field and National Office personnel.

3.30.124.2.5  
(04-11-2025)

**PCD for Full-Paid IMF Returns**

- (1) Paper IMF Full-Paid Program Completion is monitored by National Office Analysts. The Program Numbers monitored are:
  - 43210 - Form 1040, *U.S. Individual Income Tax Return*
  - 43220 - Form 1040SR, *U.S. Individual Income Tax Return*
  - 46220 - Form 1040, *International*
  - 43820 - Form 1040SP, *U.S. Individual Income Tax Return*
  - 43920 - Form 1040SR, *U.S. Individual Income Tax Return*
  - 46910 - Form 1040SP, *International*
- (2) In general, to meet PCD, a Submission Processing Center (by PCD) must process (through Function 950 - Good Tape) 99.9% of the total volume of processable returns received less inventories in Rejects. Refer to IRM 3.30.123, *Processing Timeliness: Cycles, Criteria and Critical Dates* for detailed information regarding PCD.
- (3) Monitoring is done at least weekly by the assigned analyst, who analyzes II Reports, Daily Production Reports, Block Proof Summary Reports, BBTS

and/or PIMS, looking for numerical anomalies. When there is questionable reporting, the analyst contacts the appropriate field and national office personnel.

3.30.124.2.6  
(04-11-2025)  
**PCD for IMF Tax Returns  
Delayed for ITIN (AUSPC  
Only) Application  
Processing**

- (1) Program Completion for paper IMF Tax Returns delayed for Individual Taxpayer Identification Number (ITIN) application processing is monitored by National Office Analysts. The Other-Than-Full-Paid Program Numbers monitored are:
  - 43170 - Form 1040, *U.S. Individual Income Tax Return*
  - 46170 - Form 1040, *International*
  - 46870 - Form 1040, *International Spanish*
  - 47810 - Form 1040, *US Individual Income Tax Return Spanish*
- (2) In general, for IMF tax returns delayed for ITIN application processing, to meet PCD, a Submission Processing Center (by PCD) must process (through Function 610) as many returns as it had batched two weeks prior to the PCD. Refer to IRM 3.30.123 *Processing Timeliness: Cycle, Criteria and Critical Dates* for detailed information regarding PCD.
- (3) Monitoring is done at least weekly by the assigned analyst, who analyzes Daily Production Reports and BBTS and/or PIMS data looking for numerical anomalies. When there is questionable reporting the analyst contacts the appropriate field and national office personnel.

3.30.124.3  
(01-01-2014)  
**AIMS Processing  
Reporting Requirements**

- (1) These reporting requirements are owned by Operations Support, Chief Technology Officer, Applications Development, Compliance Domain, Reporting Compliance Division, Business Compliance Measurement Systems Branch, AIMS Related Section (OS:CTO:AD:C:R:B:AR).
- (2) Make Audit Information Management System (AIMS) files ARP0101, ARP1202, ARP7026, ARP1203 (October and November only), and ARP9001 available for electronic transmission to the Enterprise Computing Center-Detroit (ECC-DET) via the Network Data Mover (NDM) equipment.
- (3) Enterprise Computing Center - Memphis (ECC-MEM) will push ARP0101, ARP1202, ARP1203, ARP7026 and ARP9001 for all ALNs to the ECC-DET by the first workday following the monthly creation of the files.
- (4) ECC-MEM will keep backup tape reSels of these files in the tape library for shipment to ECC-DET if the electronic transmission fails. Backup tapes may also be used for NDM transmission if there is a problem with the transmission from primary tapes. See IRM 3.30.124.3.1 (4).

3.30.124.3.1  
(01-01-2014)  
**Enterprise Computing  
Center-Detroit  
(ECC-DET)**

- (1) If the Operations Services Scheduling & Validation Branch has not received the AIMS files by 8 A.M. EST of the first workday following the monthly creation of the tape files for each campus by the NDM operator, then the Operations Services Scheduling & Validation Branch will initiate a call to the NDM operator in ECC-MEM regarding the status of file transmissions for AIMS production files.
- (2) A computer operator in the Operations Services Scheduling & Validation Branch will control receipt of the run controls sent to ECC-DET to ensure they get to the appropriate area. This will occur only when tape shipment is required per item 4 below.

- (3) In the event there is a problem with the NDM system, tape shipment will be initiated, by an operator technician in the Operations Services Scheduling & Validation Branch, from each ECC-MEM to the ECC-DET. All tape shipments will be via Federal Express. TAPE SHIPMENTS WILL BE INITIATED IF NDM PROBLEM WILL NOT BE RESOLVED BY 12PM NOON ON THE FIRST WORKDAY FOLLOWING THE MONTHLY CREATION OF THE TAPE FILES. Requests for tape shipment will go through the Information Technology (IT) Enterprise Service Desk for control purposes.
- (4) If there appears to be a problem reading the tapes on the NDM System at ECC-MEM, NDM transmission will be attempted from backup tapes in ECC-MEM prior to contacting IT Enterprise Service Desk for file recreation at ECC-MEM.

3.30.124.4  
(01-01-2014)  
**Monthly Report -  
Information Returns  
Processing (IRP)  
Production Report, Form  
5533**

- (1) These reporting requirements are owned by TS, CAS, Submission Processing, Data Conversion/Mail Management Section (C:DC:TS:CAS:SP:RPB:MM/DC).
- (2) It is used to report receipts and production volumes mainly for the ISRP (Integrated Submission and Remittance Processing) system. For Service Center Recognition/Image Processing System (SCRIPS), the IRP Production Report on SCRIPS is printed in lieu of manually completing the Form 5533. In addition, this report aids the National Office in monitoring production and developing long range plans.
- (3) These figures are also used in preparation of reporting IRP processing results at Congressional hearings and in the annual compilation by the Compliance Research Division of Document 6961, Calendar Year Projections of Information and Withholding Documents for the United States and IRS Campuses.
- (4) The accuracy of the information reported must be of the highest possible quality.

3.30.124.4.1  
(01-01-2006)  
**General Reporting  
Instructions**

- (1) Complete Form 5533, *IRP Production Report*, for the ISRP system and print the SCRIPS IRP Production Report on a monthly basis (cumulative from January 1, through the last Friday of each month) to be received in the National Office by the 10th of the following month.
- (2) Three reports are prepared monthly: one to cover the current processing year on ISRP; one to cover the prior tax year receipts; and one to cover the succeeding tax year receipts. For SCRIPS only a single IRP Production Report is necessary.
- (3) The completed Form 5533 and the SCRIPS IRP Production Report will be mailed to the National Office TS, CAS, Submission Processing, Data Conversion/Mail Management Section (C:DC:TS:CAS:SP:RPB:MM/DC).

3.30.124.4.2  
(01-01-2011)  
**Information Returns  
Conversion**

- (1) The following subsections contain instructions for completing this report.

3.30.124.4.2.1  
(01-01-2014)

**Section I.A. - Domestic  
Returns Thru the Detail  
Sort**

- (1) Maintain separate reports for receipts for the current year, the prior year, and the succeeding year.
- (2) Receipts are to be reported as ISRP, Processable and Non-Processable. A Total column, by document type, will also be maintained. Receipts will be reported as follows:
  - a. Column 1 - Scannable/No entry is required.
  - b. Column 2 - Non-Scannable/No entry is required.
  - c. Column 3 - ISRP/Enter receipts of non-Optical Character Recognition (OCR) forms, excluding Schedules K-1 and OCR forms assigned for ISRP input.
  - d. Column 4 - Processable/Enter the processable portion of amount in column 3.
  - e. Column 5 - Non-Processable/Enter the number of forms that cannot be processed at all because the information is unclear, indecipherable or the utility of the form is minimized or eliminated (A.K.A. Unprocessable). This count should not include those receipts deemed temporarily non-processable which have had correspondence issued. This count should include only those receipts where correspondence was unable to secure processable returns.
  - f. Column 6 - Total/Enter the sum of Columns 4 and 5 for the total forms received.
- (3) These counts are to be determined during the Function 140 sorting and should be verifiable with the information reported on the Work Planning & Control (WP&C) data for Function 140. Receipts that are deemed temporarily non-processable should be counted as processable or non-processable based on the payer's reply to correspondence. DO NOT count the temporarily non-processable documents being replaced. Any adjustments made to the WP&C data should also be reflected in this report.
- (4) For Schedule K-1, enter the estimated count of the cumulative number received for each type of return (i.e., Form 1041, Form 1065 or Form 1120-S). These counts are to be maintained by the IRP Coordinator. Derive the counts by multiplying the number of Business Master File (BMF) returns received by the following average number of Schedules K-1 per return (round all counts to whole numbers):
  - a. Form 1041, , *U.S. Income Tax Return for Estates and Trusts*
  - b. Form 1065, , *U.S. Return of Partnership Income*
  - c. Form 1120-S, , *U.S. Income Tax Returns for an S Corporation*

3.30.124.4.2.2  
(01-01-2011)

**Section I.B - Domestic  
Returns Numbered**

- (1) The Assigned for SCRIPS column does not require an entry.
- (2) The Manually Assigned for ISRP count will be a CUMULATIVE count by document type of the number of information returns manually assigned Document Locator Numbers (DLN) by the Numbering Function.

3.30.124.4.2.3  
(01-01-2011)

**Section I.C -  
Transshipment for  
SCRIPS**

- (1) Shipped/Enter the number of returns shipped to another site. Enter the actual number if available, otherwise enter an estimate.
- (2) Received/Enter the number of returns received from another site. Enter the actual number when available.

- (3) To Site/Identify the campus to which shipments were sent, or from which shipments were received.

3.30.124.4.2.4  
(01-01-2014)

**Section I.D - Forms  
Available for ISRP**

- (1) The entries under Total Identified to Date will be CUMULATIVE totals based on the following:
- a. "Manually Assigned for ISRP." Entry for Form 1097 series, Form 1098 series, Form 1099 series, Form 3921, Form 3922 and Form W2-G, will be based on the total combinations of those counts from entries under Section I.B, "Manually Assigned for ISRP."
  - b. Entry for 1096 will be based on the CUMULATIVE count of Form 1096, *Annual Summary and Transmittal of U.S. Information Returns* manually assigned DLNs by the Numbering Function.
  - c. Entry for Schedule K-1 will be obtained by adding K-1 totals for Form 1041, Form 1065 and Form 1120-S as shown under Section I.B, "Manually Assigned for ISRP."
  - d. Entry for Foreign Information Returns Processing ("FIRP") will be CUMULATIVE count for FIRP documents manually numbered by the Numbering Function.
  - e. Entry for "Total" is combination of entries for a through d above.
  - f. Entries for "Total Processed to Date" is CUMULATIVE count of documents after entry through ISRP.

3.30.124.4.2.5  
(01-01-2013)

**Section I.E - Returns  
shipped to ECC-MTB**

- (1) Enter the CUMULATIVE count of information returns shipped to ECC-MTB categories specified. These counts may be obtained from Program/Run/Files PCD-03-40, IRP Block Proof Summary and Error Analysis, or PCD-03-44, Balance Forward Listing.
- a. The entry for Information Return Processing will be based on the total of Cum Good Transactions entries for IRP Program number 44300.
  - b. The entry for "K-1" is the count shown for IRP Program number 44380.
  - c. The entry for "FIRP (PSPC only)" is the count shown for IRP Program 44320.

3.30.124.4.2.6  
(01-01-2011)

**Section I.F - Forms  
Inventory Available for  
SCRIPS OE From Paper**

- (1) No entry is required.

3.30.124.4.2.7  
(01-01-2011)

**Section I.G - Foreign  
Information Returns  
(AUSPC and OSPC)**

- (1) Enter the estimated number of foreign information returns received and sorted. Also check the appropriate box to indicate whether receipts are on schedule or behind. If behind schedule, provide the estimated volume of receipts behind schedule.
- (2) Enter the actual number of foreign information returns selected and numbered.
- a. These counts will be maintained by the Numbering Function.
  - b. Counts for matchable returns will be maintained by type of return, TIN, no-TIN, IMF and BMF.
  - c. Counts for non-matchable returns will be maintained by TIN and No-TIN.

3.30.124.4.2.8  
(01-01-2013)

**Section I -  
Correspondence**

- (1) Letter 1865C, (SC), or (SC) issued (actual).
- (2) Letter 1865C, (SC), or (SC) replies received (actual).
- (3) Letter 1306C or (SC) issued (actual).
- (4) Problems resolved by telephone.
- (5) Prior year receipts received.
- (6) Other correspondence received (with taxpayers - actual).
- (7) Letters issued (actual) for missing Schedule K-1 (1041).
- (8) Letters issued (actual) for missing Schedule K-1 (1065).
- (9) Letters issued (actual) for missing Schedule K-1 (1120S).
- (10) Q-Notes issued.

3.30.124.5  
(01-01-2014)

**Submission Processing  
Miscellaneous Inventory  
Report - Background**

- (1) These reporting requirements are owned by TS, CAS, Submission Processing, Program Management/Process Assurance (PMPA) Branch, Monitoring Section (C:DC:TS:CAS:SP:PM:M).
- (2) Miscellaneous Inventory Reports (MIR) are feeder reports which contain the latest national data available regarding weekly receipts, weekly closures, and closing inventories of various major control systems and other major inventories not under systemic control used within Submission Processing.
- (3) The primary purpose of collecting MIR information is to keep management informed of the status of critical inventories within Submission Processing.
- (4) MIR Report data received from Submission Processing Centers are combined with select data from National Office Analysts and ECC-MTB each Monday and Tuesday. By COB Thursday, final reports are distributed and electronic spreadsheets are made available for transmission nationwide.

3.30.124.5.1  
(04-11-2025)

**Submission Processing  
Miscellaneous Inventory  
Report - General  
Reporting Instructions**

- (1) Transmit the MIR Report on the first work day of each week. The specific data fields to be transmitted are outlined below in Detailed Reporting Procedures.
- (2) The Planning and Analysis (P&A) Manager (or designee, if manager is not available) will transmit the MIR Report no later than close of business the first work day of the week, after review and validation. Contact the MIR analyst if the report will not be available that afternoon. If sent by a designee, this must be stated in the email and the manager included in the recipients of the email.
- (3) The P&A Manager at each site is responsible for obtaining the information from the functional areas and validating the information provided in the report prior to submission to the Headquarters HQ MIR Analyst by the P&A Team Manager.
- (4) The report period is weekly, generally through Generalized Mainline Framework (GMF) processing performed Friday night/Saturday morning. If GMF processing is performed on Saturday night/Sunday morning (whether in addition to or in lieu of GMF processing performed Friday night/Saturday morning), the results of that GMF processing will be used.



- (5) The inventories to report are from the sources described in the sections below:
  - a. When there is deviation from these procedures, note the deviation in the COMMENTS areas when transmitting to the National Office.
  - b. Narratives should contain comments on any fluctuations in inventory levels, any differences in sources used for the data, and any other changes that have impact on the inventories.
- (6) This data, which encompasses several functional areas within the Submission Processing Center, has been consolidated within one spreadsheet. Use the Excel spreadsheet format provided to all Submission Processing Centers.
  - a. Use Excel formulae, macros, ranges, etc., as necessary to facilitate the preparation of the report and to minimize errors.
  - b. Items that are blue are for user entry.
  - c. Items that are green contain formulae and are not for user entry.
  - d. Items that turn red with a gray background and blue border indicate that a mathematical or logical inconsistency exists.
- (7) Send the report via email to the MIR Analyst and the back-up analyst.
- (8) Report all volumes in whole numbers.
- (9) Report all money amounts in dollars and cents.
- (10) Whenever actual counts are not available use estimates. Whatever estimating methodology is approved for use in the Submission Processing Center can be used. When estimates are used, include an explanation in the COMMENTS areas.
- (11) Do not submit the report until all areas have been updated unless first cleared with the MIR Analyst.
- (12) Revisions are used to change information in the current week's report.
  - a. If you have submitted your file on the transmission due date and notice an error that day, contact the MIR Analyst TS, CAS Submission Processing Program Management/Process Assurance (PMPA) Branch **and** submit a corrected report.
  - b. If you notice an error after the transmission due date **and before** the national report has been issued, contact the MIR Analyst **and** submit a corrected report.
  - c. If you notice an error after the national report has been issued, contact the MIR Analyst (by telephone or email) identifying which data elements as originally reported were wrong and what the correct information is for those elements. You will utilize the Adjustment column in the following week's report to correct the inventory. Comments will be required to explain the adjustment.

3.30.124.5.2  
(05-07-2024)  
**Submission Processing  
Miscellaneous Inventory  
- Detailed Reporting  
Instructions**

- (1) The Submission Processing areas for the Miscellaneous Inventory Report are:
  - Heading
  - Error Resolution System (ERS)
  - Rejects
  - Unpostables
  - Entity
  - Blocks-Out-Of-Balance (BOB)

- Service Center Control File (SCCF)
- Dishonored Check File
- Excess Collection File
- Unidentified Remittance
- Manual Refund
- Files
- Return & Income Verification Services (RAIVS)
- Amended Returns
- Exempt Organization (EO) Photocopy

3.30.124.5.2.1  
(01-01-2014)

**Data Elements and  
Source - Submission  
Processing  
Miscellaneous Inventory  
Report - Heading**

- (1) Spreadsheets are titled Miscellaneous Inventory Report Submission Processing (MIRSP), where “SP” are the first two characters of the Submission Processing Center name, with the exception of Kansas City which will use “KC.”
- (2) The heading area on the spreadsheet requires Contact Information and telephone number for the primary and back-up individuals who can respond to inquiries regarding the Report.
- (3) The week ending date will always be Friday.

**Note:** The Miscellaneous Inventory Report is not generated twice for any calendar week. There are no special reports for the end of a WP&C Planning Period, the end of the fiscal year, or the end of the calendar year.

3.30.124.5.2.2  
(04-11-2025)

**Data Elements and  
Source - Submission  
Processing  
Miscellaneous Inventory  
Report - Error  
Resolution System  
(ERS)**

- (1) The ERS section includes information on Workable, Pending/Unloaded, Overflow, and Day 5 and older inventories.
- (2) The categories listed are IMF, BMF, and Total IMF and BMF.
- (3) Beginning Workable Inventory - The Closing Workable Inventory for IMF and BMF ERS from the previous week’s MIR Report.
- (4) Adjustment - The amount (positive or negative) by which the Closing Inventory from the previous week was incorrect.
- (5) Weekly Receipts -The Weekly Receipts figure will be the sum of the daily ERS1341 figures, beginning with the report generated on or after Sunday night/Monday morning and ending with the report generated on or before Saturday night/Sunday morning. For a normal Monday to Friday work week, the ERS1341 reports to use for weekly reporting on the MIR Report will have Monday through Friday dates (e.g., 2025-03-03 through 2024-03-07).

**Note:** Do not report any Weekly Receipts for IRP, EPMF, or NMF.

- a. For each of the IMF and BMF (master file, separately), use the “Total Error Records” item from the ERS1341 report, for “Days in Inventory = 0” only.
- b. This figure will comprise the sum of up to 7 daily ERS1341 totals.

**Note:** If ERS is not run on Saturday night/Sunday morning or Sunday night/Monday morning, there will only be 5 figures to add.

- (6) Weekly Closures: Computed as Beginning Inventory + Weekly Receipts - Closing Inventory.



- (7) Closing Workable Inventory is the current ERS inventory at the beginning of business Saturday morning (Sunday morning if the ERS runstream is performed Saturday night/Sunday morning).

**Note:** Do not report any Closing Workable Inventory for IRP, EPMF, or NMF.

- a. For each of the IMF and BMF master files, separately, the figure reported will be the sum of the total error records line for each “days in inventory” page from the ERS-13-41, Error Resolution Error Inventory Summary.
  - b. If there is no ERS runstream performed Saturday night/Sunday morning, the ERS-13-41 report generated Friday night/Saturday morning will be used.
  - c. If there is an ERS runstream performed Saturday night/Sunday morning, the ERS-13-41 report generated Saturday night/Sunday morning will be used.
  - d. If there is an ERS runstream performed Sunday night/Monday morning, that ERS-13-41 report will not be used. Follow the instructions in b) or c) above, as appropriate.
- (8) Pending/Unloaded Inventory - Pending/Unloaded (IMF and BMF) is inventory that was available to be loaded to ERS “yesterday” but was not selected to be loaded to ERS.
- a. The figure reported will be the figure from the ERS-03-40, Error Resolution Unselected Records Inventory, “Grand Total Error Records” item.
  - b. If there is no ERS runstream performed Saturday night/Sunday morning, the ERS-03-40 report generated Friday night/Saturday morning will be used.
  - c. If there is an ERS runstream performed Saturday night/Sunday morning, the ERS-03-40 report generated Saturday night/Sunday morning will be used.
  - d. If there is an ERS runstream performed Sunday night/Monday morning, that ERS-03-40 report will not be used. Follow the instructions in b) or c) above, as appropriate.
- (9) Current Overflow Inventory is the inventory from the Overflow file, a condition that only occurs when the number of ERS records ordered for processing causes the ERS database to exceed preset limits. (The ERS1341 plus the ERS1342, Error Resolution Workable Suspense Inventory, plus the Quality Assurance held records, comprise the inventory on the ERS database.)
- a. The figure reported will be the figure from the ERS1349, ERS 13 Run Control Sheet, ERS DB “Overflow Records” item.
  - b. If there is no ERS runstream performed Saturday night/Sunday morning, the ERS1349 report generated Friday night/Saturday morning will be used.
  - c. If there is an ERS runstream performed Saturday night/Sunday morning, the ERS1349 report generated Saturday night/Sunday morning will be used.
  - d. If there is an ERS runstream performed Sunday night/Monday morning, that ERS13-49 report will not be used. Follow the instructions in b) or c) above, as appropriate.
  - e. If an ERS database overflow condition exists at any time during the week, address the situation in the Comments portion of your weekly Miscellaneous Inventory Report.

- (10) Total Error Inventory is the sum of Closing Workable Inventory, Pending/Unloaded Inventory, and Current Overflow Inventory at the beginning of Saturday morning (Sunday morning if the ERS runstream is performed Saturday night/Sunday morning). The figure reported should be the sum of items 6, 7, and 8 above.
- (11) Total Day 5 or Older - The current ERS inventory at the beginning of business Saturday morning (Sunday morning if the ERS runstream is performed Saturday night/Sunday morning), which have been in inventory for more than three days.
  - a. For each of the IMF and BMF master files, separately, the figure reported will be the sum of the total error records line for each page where the "days in inventory" number is "5" or higher from the ERS1341, Error Resolution Error Inventory Summary.
  - b. If there is no ERS runstream performed Saturday night/Sunday morning, the ERS1341 report generated Friday night/Saturday morning will be used.
  - c. If there is an ERS runstream performed Saturday night/Sunday morning, the ERS1341 report generated Saturday night/Sunday morning will be used.
  - d. If there is an ERS runstream performed Sunday night/Monday morning, that ERS1341 report will not be used. Follow the instructions in b) or c) above, as appropriate.
- (12) Comments are to be provided for any fluctuations in inventory levels, differences in sources data, adjustments input, and any changes that have impact on the inventories.

3.30.124.5.2.3  
(04-11-2025)

**Data Elements and  
Source - Submission  
Processing  
Miscellaneous Inventory  
Report - Rejects**

- (1) The Rejects Inventory includes paper registers and workable/unworkable suspense records, and is reported weekly with Friday as the normal cut-off date.
  - a. If there is no ERS runstream performed Saturday night/Sunday morning, the ERS reports generated Friday night/Saturday morning will be used as the cut-off.
  - b. If there is an ERS runstream performed Saturday night/Sunday morning, the ERS reports generated Saturday night/Sunday morning will be used as the cut-off.
  - c. If there is an ERS runstream performed Sunday night/Monday morning, those ERS reports will not be used as the cut-off. Follow the instructions in a) or b) above, as appropriate.
- (2) The categories listed are IMF, BMF, and Total IMF and BMF.
- (3) Beginning Inventory - The Closing Inventory from the previous week's MIR Report.
- (4) Adjustment - The amount (positive or negative) by which the Closing Inventory from the previous week was incorrect.
- (5) Weekly Receipts are from GMF1140, Reject Display Run Print File, GMF1143, Reject Inventory List, or GMF1145, Reject Register Summary for paper registers; ERS1740, Error Resolution New Suspense List (which shows every-

thing coming into Rejects - both workable and unworkable). In addition, ERS1748, Error Resolution New Suspense List Summary, provides the receipt totals by program number.

**Note:** Do not report any Weekly Receipts for IRP, EPMF, or NMF.

- (6) Weekly Closures: Computed as Beginning Inventory + Weekly Receipts - Closing Inventory.
- (7) Closing Inventory is from GMF1140, Reject Display Run Print File, GMF1143, Reject Inventory List, or GMF1145, Reject Register Summary for paper registers; ERS0741, Error Resolution Unworkable Suspense Summary, and ERS1343, Error Resolution Workable Suspense Inventory Summary (verify by using ERS1747, Error Resolution Inventory Control report).

**Note:** Do not report any Closing Workable Inventory for IRP, EPMF, or NMF.

**Note:** The Closing Inventory should also equal the sum of the next three items: ERS Unworkable Suspense, ERS Workable Suspense, and Service Center Replacement System (SCRS) Suspense.

- (8) Early Filed Inventory is the portion of Closing Inventory which cannot be worked (and must be held in inventory) until the tax period ending date.
- (9) ERS Unworkable Suspense Portion is from ERS0741, Unworkable Error Resolution Suspense Inventory Listing.
- (10) ERS Workable Suspense Portion is from ERS1343, Error Resolution Workable Suspense Inventory Summary.
- (11) SCRS Suspense Portion is from GMF1143, Reject Inventory List.
- (12) ERS Aged is from ERS3140, Error Resolution Unworkable Suspense Aged Report and ERS3141, Error Resolution Workable Suspense Report.

**Note:** Exception: Exempt Organization aged cases corresponded for a second time are not considered aged until 90 days.

Early filed returns that are on the aged reports (both ERS and SCRS) will be excluded from the numbers reported for Rejects and aged inventory on the Miscellaneous Inventory Report (MIR).

- (13) SCRS Aged is from GMF1142, BMF Reject Aged List.
- (14) Total Early Filed  $\geq 120$  is from ERS3140, Error Resolution Unworkable Suspense Aged Report and ERS3141, Error Resolution Workable Suspense Report.
- (15) Comments are to be provided for any fluctuations in inventory levels, cases 120 days or older, differences in sources data, and any changes that have impact on the inventories, counts for International correspondence, which is aged before suspense time expires, adjustments input, and counts for programming problems when advised by HQ.

3.30.124.5.2.4  
(04-11-2025)

**Data Elements and  
Source - Submission  
Processing  
Miscellaneous Inventory  
Report - Unpostables**

- (1) All data **MUST** be extracted from Generalized Unpostable Framework (GUF) reports: GUF5340, Unpostable Control Report, GUF5341, Unpostable Workload Report and GUF5540, Employee Assigned Age List, GUF5542 Unpostable Employee Assignment/Aged Summary. No internal or local inventory reports should be used in lieu of the above-mentioned GUF reports when preparing this inventory report.

**Exception:** Form 4442 inventories may use a internal or local inventory report.

- (2) Cycle - This should be changed each week (including the Dead Cycles) and should correspond to the ECC-MTB Posting Cycle of the week ending date. The format is YYYYNN.
- (3) Beginning Inventory - This should match the Closing Inventory for Unpostables or Form 4442 from the previous week's MIR Report.
- During Dead Cycles, for each master file, separately, repeat the Closing Inventory from the last cycle of the previous year. Dead Cycles for BMF are cycles 01 and 02 each year. For IMF, the Dead Cycles are cycles 01, 02, and 03 each year.
  - When Beginning Inventory does not match Closing Inventory for the previous week's MIR Report, comments are to be provided to explain the differences.
- (4) Current Receipts; Transfers-In; Closed This Week; Transfers-Out; Current Ending Inventory; Aged Inventory; Subsequent Closing Total; and Workable Inventory should all come directly from GUF5341.

**Exception:** Form 4442 receipts and closures data will be a manual count of what was received and or closed that week or cycle.

**Note:** Form 4442 referrals that are remisrouted, and should have never been sent to the site, the site does not have accountability, or belongs to another area, should not be counted as a receipt or a closure. Also, a Form 4442 received for multiple Unpostable cases or the same TIN/EIN should only be counted once.

- For each workload category (Criminal Investigation, Entity Control, Examination, Statutes, Unpostable Function, Employee Plans Master File (EPMF) Entity, Exempt Organization, and Return Integrity & Verification Office (RIVO) of Return Integrity and Compliance Services (RICS), and Appeals, Beginning Inventory plus Receipts plus Transfers-In less Transfers-Out less Closures should equal Closing Inventory.
- For the All Combined summary, for each master file, separately, the volume for Transfers-In must equal the volume for Transfers-Out.
- During Dead Cycles, for each master file, separately, enter zero for Receipts; Transfers-In; Transfers-Out; and Closures. Also, during Dead cycles, for each master file, separately, for Aged Inventory, Subsequent Closing Total, and Workable Inventory repeat the volumes for the last Live Cycle.

**Exception:** During the week, when there are multiple GUF5341 reports for multiple cycles, the data for some entries will need to be combined for all cycles for that week, so that the ending inventory matches the ending inventory from the most recent cycles' GUF5341 report. Data should be combined for the following entries: current receipts, transfers- in, closed

this week, and transfers-out. For the aged inventory, subsequent closing total and workable inventory, that data should come from and match the most recent cycles' GUF5341 report.

- (5) Closing Inventory - The template contains formulae which calculate the Closing Inventory as follows: Beginning Inventory + Receipts + Transfers-In - Transfers-Out - Closures. During Dead Cycles, for each master file, separately, the Closing Inventory should equal the Beginning Inventory. Since Closing Inventories on the template are calculated, compare the Closing Inventories on the template with the Closing Inventories found in the GUF5341. They should match. If the figures do not match:
  - a. Check for transcription errors and correct any found.
  - b. Check for out of balance messages in the GUF5341. If found, leave the calculated figures in the template and note the out of balance message(s) in the comments section.
  - c. Re-check last week's Closing Inventory against last week's GUF5341 for unnoticed imbalance. If found, contact the MIR Analyst and enter a note in the comments section.
  - d. Add a note to the comments section when none of the three items above apply.
- (6) Aged - 15 cycles or less aged and Unacceptably Aged - 15 cycles or more aged - For each Submission Processing Unpostable functional area (Unpostables, Exempt Organization, Entity Control, and EPMF Entity), enter the number of items, for each aged range separately, that are less than 15 cycles overage, as well as those 15 cycles or more aged. The source report is the GUF5542,

**Exception:** During weeks, when there are multiple GUF5542 reports for multiple cycles, the data should come from and match the most recent cycles' GUF5542 report..

- (7) Comments are to be provided for any fluctuation in inventory levels, differences in sources data, and any changes that have impact on the inventories.

3.30.124.5.2.5  
(04-11-2025)

**Data Elements and  
Source - Submission  
Processing  
Miscellaneous Inventory  
Report - Entity**

- (1) Entity information can be obtained from the Entity Batch Tracking module in the Batch/Block Tracking System (BBTS), or by physical count if BBTS is not operational.
- (2) The broad categories listed are IMF, BMF, EO, and EPMF. Each of the broad categories contains individual rows for item breakdown that coincide with categories in BBTS. If a new category is added to BBTS, combine it with the appropriate "Other" row until a new MIR template is issued.

**Note:** Do not include Entity Unpostables data under "Other." Those inventories are captured in the Unpostables section of the MIR template. Similarly, do not include Form 1040-X data under "Other" as they are captured in a separate section of the MIR template.

- (3) Beginning Inventory must equal the ending inventory of the prior week.
- (4) Adjustment - The amount (positive or negative) by which the Closing Inventory from the previous week was incorrect.

- (5) Weekly Receipts - All receipts must be reported (added to inventory) when received. Receipts should NOT be added to inventory when the case becomes workable. When receipts are received in the campus via tape or disk, it should be included in inventory within one week.
- (6) Weekly Closures, Closing Inventory, and Overaged should come directly from BBTS.
- (7) Comments are to be provided for any fluctuations in inventory levels, differences in sources of data, and any changes that have impact on the inventories. Those significant changes or unmanageable inventories (i.e., exceed the 5% or 20% guidelines) will require explanations by the campus. The boiling point threshold is 30%.
  - a. Comments should explain the change and the reason for the unmanageable condition.
  - b. Comments should provide the actions that will be (or were) taken to correct the unmanageable condition.
  - c. Submission Processing Centers should be able to provide this data within ONE DAY of receiving a telephone call from the National Office.

3.30.124.5.2.6  
(04-11-2025)

**Data Elements and  
Source - Submission  
Processing  
Miscellaneous Inventory  
Report - Block Out of  
Balance (BOB)**

- (1) Submission Processing Centers are to report all BOB inventory, including BOB Code "Ps".
- (2) Beginning Inventory - The Closing Inventory for IMF and BMF BOB from the previous week's MIR Report.
- (3) Adjustment - The amount (positive or negative) by which the closing inventory from the previous week was incorrect.
- (4) Weekly Receipts - The receipts figure will be the sum of the daily GMF0903, Block-Out-of-Balance ID List, figures, beginning with the first report generated on or after Friday night/Saturday morning and ending with the last report generated on or before Thursday night/Friday morning.
  - a. For each of the IMF and BMF master files, separately, use the "Total Today's New BOB" plus **Total ReBOBs** for Blocks and "Total Computer Count" for Documents.
  - b. This figure will comprise the sum of up to 7 daily GMF0945 totals.

**Note:** If GMF is not run on Saturday night/Sunday morning or Sunday night/Monday morning, there will only be 5 figures to add.

**Note:** To filter for the GMF0903 on Control-D, input GMF0903 in the Job Name field with the corresponding letter for the appropriate site (Austin - GMF0903C, Ogden - GMF0903I, Kansas City - GMF0903G).

- (5) Weekly Closures - The closure figure will be the sum of the daily GMF0903, BOB Correction Control List, figures, beginning with the report generated on or after Saturday night/Sunday morning and ending with the report generated on or before Friday night/Saturday morning.
  - a. For each of the IMF and BMF master files, separately, use the "Number of Blocks" for Matched Block DLN plus **Number of Blocks** for Deleted



Block DLN for Blocks and "Old Computer Doc Count" for Matched Block DLN plus **Old Computer Doc Count** for Deleted Block DLN for Documents.

- b. This figure will comprise the sum of up to 7 daily GMF0946 totals.

**Note:** To filter for the GMF0903 in Control-D, input GMF0903 in the Job Name field with the corresponding letter for the appropriate site (Austin - GMF0903C, Ogden - GMF0903I, Kansas City - GMF0903G).

- (6) Closing Inventory is the current BOB inventory at the beginning of business Saturday morning.
- a. Using the last daily GMF0903, BOB Correction Control list, for each of the IMF and BMF master files, separately, use the "Number of Blocks" item for Non-Matched Block DLN for Blocks and "Old Computer Doc Count" item for Non-Matched Block DLN for Documents.
- b. It is unlikely that this figure will repeatedly be zero.
- (7) Current Inventory <= 2 Weeks is the current BOB inventory at the beginning of business Saturday morning that is less than or equal to two weeks old. For each of the IMF and BMF master files, separately, for each row that has a Non-Matched Block DLN, compare the Julian Date column to the current Julian Date to determine the number of Blocks and Documents where the comparison is 14 days or less.
- (8) Current Inventory > 2 Weeks is the current BOB inventory at the beginning of business Saturday morning that is greater than two weeks old. For each of the IMF and BMF master files, separately, for each row that has a Non-Matched Block DLN, compare the Julian Date column to the current Julian Date to determine the number of Blocks and Documents where the comparison is greater than 14 days.

**Note:** The summary of Current Inventory <= 2 Weeks and Current Inventory > 2 Weeks must equal the Closing Inventory.

- (9) Comments are to be provided for any fluctuation in inventory levels, differences in sources of data, adjustments input, and any changes that have impact on the inventories.

3.30.124.5.2.7  
(12-16-2014)

**Data Elements and  
Source - Submission  
Processing  
Miscellaneous Inventory  
Report - Service Center  
Control File (SCCF)**

- (1) The SCCF section includes information on the number of documents and money amounts in aged inventory. These figures are reported, separately, by master file. The money amounts should be reported in dollars and cents. Inventory of items and money amounts are from SCF0752, SCCF Aged Summary.
- (2) The MISTLE line at the bottom of the Total SCCF Aged Summary contains all of the following information required for reporting:
- Items Aged 1-3 Months
  - Items Aged 4 Months
  - Items Aged 5 or more Months

- (3) Having items in the 1 to 3 Months category is normal. Routinely having items in the 4 Month category is an indication of insufficient attention or of a lack of urgency in getting cases resolved. Having items in the 5 or more Months category is considered unacceptable.
- (4) Any item reported in the 4 and 5 or more months category require an explanation in the comments section. Annotate the SCCF Aged Lists with detailed explanations.
  - a. If the case will be closed before the next report is due, notate closed by and put the expected closing date.
  - b. If not, identify what form is it, what is the problem, and what is being done to resolve the issue? For example: missing return, special search requested on MM/DD/YY.
  - c. To save time for identical remarks, you can use ditto marks or vertical lines.
  - d. Rejects will provide an annotated report to the Data Control Unit in Accounting for items they are working. For additional information refer to "Researching the SCCF Aged List" in IRM 3.12.37.44.3.1 and/or IRM 3.12.38.5.3.3.1.
- (5) Early Filed Returns Aged 5 or more Months - For each master file, separately list the number of items and money amounts for items SCCF Aged 5 or more months, which cannot yet be worked because they are early filed returns.
- (6) Comments are to be provided for any fluctuation in inventory levels, differences in sources of data, and any changes that have impact on the inventories.

3.30.124.5.2.8  
(02-23-2023)

**Data Elements and  
Source - Submission  
Processing  
Miscellaneous Inventory  
Report - Dishonored  
Check File (DCF)**

- (1) The DCF section includes information on the number of documents and money amounts in inventory. The money amounts should be reported in dollars and cents. The data sources are the sections titled "Service Center Total" in the daily DCF0140 and monthly DCF5040.
- (2) There are two sub-sections for DCF:
  - a. Weekly Reporting for DCF is by cycle which normally runs Thursday through Wednesday. Reporting this weekly information is required during the months of March, April, and May. It is optional to report this information during the other nine months.
  - b. Monthly Reporting which is reported on a calendar month basis.

**Note:** Although the data will change only once per month, the report for the last full month should be included (and should be identical) in each weekly MIR Report. **Usually the monthly data will change on a report for the first Friday of the new month. However, the data will change on the report for the last Friday of the old month when that Friday is the last working day of the month. That is, when a month ends on a Saturday, Sunday, or a holiday Monday, report the new monthly data on the MIR Report for the preceding Friday. For example, in 2025, begin reporting the monthly information for March with the report for week ending March 28, 2025. In 2025, this last Friday of the month reporting occurs in the months of March, May, June, August, and November.**

**Note:** When a month ends on a Monday, that is not a holiday, do not report the new monthly data on the MIR Report for the preceding Friday.



- (3) Prior Balance - For the Weekly Report, this is the New DCF Balance from the previous week's MIR Report. For the Monthly Report:
  - a. If it is not the week to enter the information for the new month, this is the Prior Balance from the previous week's MIR Report.
  - b. If this is the week to enter the information for the new month, this is the New DCF Balance from the previous week's MIR Report.
- (4) New Accounts Added; Increased Amounts; Accounts Closed; Partial Applications; Unproc Write-Off to the 1510 Account; Voided Accounts; Partial Voided Accounts; Decreased Amounts; and Unidentified Checks.
  - a. For the Monthly Report, for each of these categories, it is the value reflected for the corresponding line from the Monthly DCF5040.
  - b. For the Weekly Report, when the last two Thursdays fall in the same month, for each of these categories, use the current week's (Thursday date) DCF0140. Subtract the previous week's (Thursday date) totals from the current week's totals, which will represent the activity for the current week.
  - c. For the Weekly Report, when the second previous Thursday was the last work day (non-holiday Monday through Friday) of the month, use the data from the current week's (Thursday date) DCF0140.
  - d. For the Weekly Report, when the last two Thursdays fall in different months and the second previous Thursday was not the last work day of the month, start with the DCF0140 for the last day of the month and subtract the previous week (Thursday date) totals. This will represent the portion of the current week activity which took place last month. The totals on the most recent Thursday's DCF0140 will represent the portion of the current week's activity which took place in the new month. Add the two results together.
- (5) New DCF Balance - For both the weekly and the monthly reports, it is the value reflected on the last report of the reporting period.
- (6) Aged Inventory - Shall be reported and submitted as described in IRM 3.17.10, at Revenue Receipts IRM 3.17.10.2.22(3).
  - a. For the weekly report, for each category, use the DCF0940. Sort aged items into two categories: 22-65 Days and 66 Days or more. For each of the two categories, sum the money amounts and the item counts separately.
  - b. For the monthly report, use the DCF0940 dated the last work day of the month. Sort Aged items into two categories: 22-65 Days and 66 Days or more. For each of the two categories, sum the money amounts and the item counts separately.

**Note:** To filter for the DCF0940 in Control-D, input DCF0940 in the remark field.

- (7) Comments are to be provided for any fluctuation in inventory levels, differences in sources of data, and any changes that have impact on the inventories.

3.30.124.5.2.9  
(02-23-2023)

**Data Elements and  
Source - Submission  
Processing  
Miscellaneous Inventory  
Report - Excess  
Collection File (XSF)**

- (1) The XSF section is only to be updated monthly. The MONTHLY Excess Collection File Analysis - which is part of the MONTHLY Unidentified Remittance File Analysis Report (URF0115) - should be used as the source data for input. Do not use the Daily file which only says "Unidentified Remittance File Analysis Report." The Excess Collection section of the Miscellaneous Inventory Report includes information on the number of documents and money amounts in inventory. The money amounts should be reported in dollars and cents. The data should be entered from the "Service Center Totals" portion of the Monthly Excess Collection File Analysis report.
- (2) There are two sub-sections in the Miscellaneous Inventory Report for XSF:
  - Monthly Excess Collection 6800 File Analysis.
  - Monthly Excess Collection 9999 File Analysis.

**Note:** Although the data will change only once per month, the report for the last full month should be included (and should be identical) in each weekly MIR Report. **Usually the monthly data will change on the report for the first Friday of the new month. However, the data will change on the report for the last Friday of the old month when that Friday is the last working day of the month. That is, when a month ends on a Saturday or Sunday, or a holiday Monday, report the new monthly data on the MIR Report for the preceding Friday. For example, in 2025, begin reporting the monthly information for March with the report for week ending March 28, 2025. In 2025, this last Friday of the month reporting occurs in the months of March, May, June, August, and November .**

**Note:** When a month ends on a Monday, that is not a holiday, do not report the new monthly data on the MIR Report for the preceding Friday.

- (3) Prior Balance
  - a. If it is not the week to enter the information for the new month, this is the Prior Balance from the previous week's MIR Report.
  - b. If this is the week to enter the information for the new month, this is the New XSF (6800 or 9999 as appropriate) Balance from the previous week's MIR Report.

**Note:** For the XSF 6800 for month ending October 31, the Prior Balances will appear on the URF0115 as Count 0 and Amount \$0.00. Rather than using those values, use the New XSF 6800 Balance from month ending September 30. We will address the transfer of those values to XSF 9999 in (5) and (6) below.

- (4) New Accounts Added; URF Accounts Added; Statute Expired Cases Added; Increased Amounts; Accounts Closed; Partial Application; Open Accounts Dropped; Voided Accounts; and Decreased Amounts.

**Note:** For each of the two files, it is the value reflected for the corresponding line for the appropriate section of the URF0115.

- (5) For XSF 6800 - Transfer to 9999 Accounts - 10/31 Only. This row does not appear on the Monthly URF0115 for XSF 6800. Enter data on this line only for month ending October 31. Enter the new XSF 6800 Balance from month ending September 30. The values entered must be the same as what appears in (6) below.

- (6) For XSF 9999 - 6800 Accounts Added - 10/31 Only. This row does appear on the Monthly URF0115 for XSF 9999. However, this row only appears on the report for month ending October 31. Enter the values found on the URF0115. The values entered must be the same as what appears in (5) above and must match the New XSF 6800 Balance from month ending September 30.
- (7) New XSF (6800 or 9999 as appropriate) Balance - For each of the two files, it is the value reflected for the corresponding line for the appropriate section of the URF0115.
- (8) Comments are to be provided for any fluctuation in inventory levels; differences in sources of data, and any changes that impact the inventories.

3.30.124.5.2.10  
(04-11-2025)

**Data Elements and  
Source - Submission  
Processing  
Miscellaneous Inventory  
Report - Unidentified  
Remittances File (UNF)**

- (1) The Unidentified Remittance section includes information on the number of documents and money amounts in inventory. The money amounts should be reported in dollars and cents.
- (2) Beginning Inventory - The Closing Inventory (count and amount) from the previous week's MIR Report.
- (3) Adjustment - The amount (positive or negative) by which the closing inventory from the previous week was incorrect.
- (4) Weekly Receipts - Subtract the total of New Accounts Added and Increased Amounts of the immediately prior week's Friday work daily URF0115/URF Analysis (Service Center Totals) from corresponding fields of the current week's Friday work daily URF0115/URF Analysis (Service Center Totals).
- (5) Weekly Closures - Subtract the total of Accounts Closed, Partial Application, Closed Excess Collection, Dishonored Checks, Voided Accounts and Decreased Amounts of the immediately prior week's Friday work daily URF01/URF Analysis (Service Center Totals) from corresponding fields of the current week's Friday work daily URF01/URF Analysis (Service Center Totals).
- (6) Closing Inventory - The Count and Amount columns for the New URF Balance row from the final URF0115 Service Center Totals. Mathematically, the Closing Inventory should equal Beginning Inventory + Weekly Receipts - Weekly Closures. If not, first verify the input for accuracy and mathematical correctness. If no errors are found, explain the source of the mathematical inconsistency in the Unidentified Remittance Comments portion of your weekly Miscellaneous Inventory Report.
- (7) Comments are to be provided for any fluctuation in inventory levels, differences in sources of data, adjustments input, and any changes that have Impact on the inventories.

3.30.124.5.2.11  
(12-16-2014)

**Data Elements and  
Source - Submission  
Processing Inventory  
Report - Manual Refunds**

- (1) The Manual Refunds section includes information on the inventories worked by Submission Processing.
- (2) This inventory will be reported showing the volumes submitted by each Business Operating Division (BOD) and will include the volumes for Form 5792 *Request for IDRS Generated Refund (IGR)*, and , Form 3753, *Manual Refund Posting Voucher*.

**Note:** Any manual refunds submitted by Criminal Investigation (CI) will be included in the volume reported for TS, CAS, Accounts Management.

- (3) Beginning Inventory - This will be the previous week's Closing Inventory.
- (4) Adjustments - This column represents the volume by which the Closing Inventory from the previous week was incorrect.
- (5) Weekly Receipts - This volume includes the total volume of Form 5792 that are received for the REFAP process, as well as the Form 3753 that are received.
- (6) Rejects, no IDRS Control - This volume includes the volume of Form 5792 and Form 3753, , which were rejected back to the originator because no IDRS Control was established.
- (7) Rejects, All Other - This volume includes the volume of Form 5792 and Form 3753, , which were rejected back to the originator to correct a defect other than no IDRS Control established.
- (8) Weekly Closures - This volume represents the volume of Form 5792 completed, via REFAP, and the Form 3753 scheduled, via SPS, for payment.
- (9) Closing Inventory - This includes any inventory received and not scheduled for payment. Generally, this volume represents Form 3753 receipts. Mathematically, it must equal Beginning Inventory + Adjustments + Weekly Receipts - Rejects, no IDRS Control - Rejects, All Other - Weekly Closures.
- (10) Comments are to be provided for any fluctuation in inventory levels, differences in sources of data, and any changes that have impact on the inventories.

3.30.124.5.2.12  
(04-11-2025)

**Data Elements and  
Source - Submission  
Processing  
Miscellaneous Inventory  
Report - Files**

- (1) The Files section includes information on inventories worked by Submission Processing.
- (2) Beginning Inventory - This must match the Ending Inventory from the previous week's MIR Report.
- (3) Adjustment - The amount (positive or negative) by which the Ending Inventory from the previous week was incorrect.
- (4) Weekly Receipts - New Receipts from Saturday through Friday.
  - a. Cycle Work - Receipts are derived from number of receipts received from the control team. Closures are derived from the number of returns/ documents processed by the end of the day.
  - b. IDRS Association - Receipts are derived from the Control-D Report named EOD File 2021. Closures are derived from the number of returns associated by the end of the day.
  - c. S&S, Sort Refiles - Receipts are derived from the refiles that are received from the mail.
  - d. Batched Dru Refiles - Receipts are derived from the Sort refiles number. Closures are derived from the number of batched inventories by the end of the day.
  - e. FRC/NARA Refiles - Receipts are derived from the Sort refiles number. Closures are derived from the number of batched inventories by the end of the day.
  - f. DRU Refiles - Receipts should match with what was produced in DRU Refiles the previous day. Closures are derived from the number of inventories refiled by the end of the day.
  - g. Pulls - Receipts are derived from what is received from the request deck. Closures are derived from what is pulled by the end of the day.

- h. AIMS - Receipts are derived from the number of **Forms 5546, Examination Return Charge-Out Sheets** received. Closures are derived from the number of requests that are completed by the end of the day.
- i. CIS Scan/Print - Receipts are derived from what is received from the request deck. Closures are derived from the number of inventories completed by the end of the day.
- j. IDRS Research/DLN Lookups - Receipts are derived from the numbers of cases that are batched as a lookup (additional is required to properly work the case. Closures are derived from the number of cases resolved by the end of the day.
- k. POA - Receipts are derived from the number of POA cases C-site received to refile. Closures are derived from the number of cases refiled by the end of the day.
- l. Forms 709 - Receipts are derived from the number of 709 cases C-site received to refile. Closures are derived from the number of cases refiled by the end of the day.
- m. Forms 706 - Receipts are derived from the number of 706 requests received. Closures are derived from the number of requests that are fulfilled by the end of the day.

- (5) Weekly Closures - Items closed from Saturday through Friday.
- (6) Ending Inventory - Mathematically Beginning Inventory + Adjustment + Weekly Receipts - Weekly Closures.
- (7) Oldest Date not Completed - For each category, separately, the oldest date on which an item still in inventory entered Files inventory.

**Note:** When the Ending Inventory is zero, enter the date of the Saturday immediately following the Friday week ending date for the entire MIR.

- (8) Items Overage - The number of items in Ending Inventory that are overage. See IRM 3.5.61.1.13 to determine timeliness guidelines.
- (9) Comments are to be provided for any fluctuation in inventory levels, differences in sources of data, adjustments, aged, and any changes that impact on the inventories. For any aged inventories, a comment is required as to why the inventory is aged, what plan of action the site will take to get the inventory current (i.e., move employees around, work overtime, etc.) and when the site anticipates being current on the inventory. For any adjustments made to inventories, a comment is required explaining why the adjustment was made.

3.30.124.5.2.13  
(02-23-2023)

**Data Elements and  
Source - Submission  
Processing  
Miscellaneous Inventory  
Report - RAIVS**

- (1) The Return and Income Verification Service (RAIVS) section includes information on RAIVS inventories worked by Submission Processing.
- (2) Beginning Inventory - This should match the Ending Inventory from the previous week's MIR Report.
- (3) Adjustment - The amount (positive or negative) by which the Ending Inventory from the previous week was incorrect. For transshipments to another site, the sending site should make a minus adjustment on their MIR with a comment, "On date, we transshipped number of RAIVS to the name of the receiving site". The receiving site should make a plus adjustment on their MIR with a comment, "On date, we received a transshipment of number of RAIVS from the name of the sending site".

- (4) Weekly Receipts - New receipts from Saturday through Friday.
- (5) Weekly Closures - Items closed from Saturday through Friday.
- (6) Ending Inventory - Mathematically Beginning Inventory + Adjustment + Weekly Receipts - Weekly Closures.
- (7) Items Overage - The number of items in Ending Inventory that are overage.
- (8) Overage - The number of items in Overage that fall into each of three categories - 1-10 work days overage; 11-20 work days overage; and more than 20 work days overage.

**Note:** The sum of the three Overage categories must equal the Weekly Overage value.

- (9) Comments are to be provided for any fluctuation in inventory levels, differences in sources of data, adjustments, aged, and any changes that have impact on the inventories. For any aged inventories, comments are required as to why the inventory is aged, what action(s) the site is taking to get the inventory current (i.e., leveraging employees, working overtime, etc.) and a date as to when the site anticipates being current on the inventory. In addition, for any aged inventories, a comment is required including the oldest date of inventory and the volume for that date. For any adjustment made to inventories, comments are required explaining why the adjustment was made, details and background of the adjustment, and the difference in the original amount. For any overtime worked, a comment is required stating what days overtime was worked with the number of closures. For transshipments to another site, the sending site should make a minus adjustment on their MIR with a comment, "On date, we transshipped number of type of RAIVS Requests to the name of the receiving site". The receiving site should make a plus adjustment on their MIR with a comment, " On date, we received a transshipment of number of type of RAIVS Requests from the name of the sending site".

3.30.124.5.2.14  
(05-16-2023)

**Data Elements and  
Source - Submission  
Processing (SP)  
Miscellaneous Inventory  
Report - Document  
Perfection Operation -  
Amended Returns**

- (1) The Amended returns section includes information on inventories worked by Submission Processing.

**Note:** Refer to IRM 3.11.6.2.5 for codes to be used for reporting the work performed, and for UPC drops.

3.30.124.5.2.14.1  
(05-16-2023)

**Data Elements and  
Source - 1040X  
Submission Processing  
(SP) Miscellaneous  
Inventory Report -  
Paper/Paper Scanned,  
Document Upload Tool  
(DUT)**

- (1) The amended returns Paper Scanned, and DUT sections includes information on inventories worked by SP in CII that were initially received on paper and scanned into CII or uploaded to the DUT.
- (2) The following scanned filed amended returns programs require a Unit Production Count (UPC) drop to be done weekly, and are reported on the MIR in the appropriate labeled row. The UPC drop must be made before the cutoff period every Monday. If a site has missed a UPC drop or made an inappropriate UPC drop, the site must submit an adjustment by the end of the quarter.
  - 710-40000-CP 27



- 710-40002-CP 09
- 710-40003-CP 08
- 710-40411-CP 27 DUT
- 710-40412-CP 09 DUT
- 710-41413-CP 08 DUT
- 710-44450 -1040X scan processing
- 710-44452-W-7 scan processing **(Austin only)**

**Note:** For the Paper Scanned inventory that is now reported under program code 4445X, there is still inventory in the old program codes 44491 and 44492 in the BOE Report in error. In any location where you are directed to include the 1040X Paper Scanned volume, be sure to include these programs from the CII Report under 4445X.

- (3) Beginning Inventory - The Beginning Inventory must match the Ending Inventory from the previous week's MIR . If there was an error in the prior week's Ending Inventory, please provide an amended MIR to correct the Ending Inventory for the prior week.
- (4) Weekly Receipts/Adjustments - **This is a computed field.** Mathematically = Ending Inventory - Beginning Inventory + Route Outs/Reassignments + SP Production.
- (5) Route Outs/Reassignments - **This is the sum of reroutes and reassignments for the week.**
  - a. Cases that do not meet SP criteria and are reassigned to AM in CII are reassignments. **This is a manual count reported by the tax examiners.**
  - b. Cases rerouted in CII required to be worked by other functional areas (e.g., Examination) are reroutes. The count for this will be the sum of the cases identified on the Saturday through Friday Standard Closure Report in BOE as **Rerouted** under the specific programs you are reporting for the CP Notices. For Paper Scanned 1040X, you will report all programs other than 44490 SP 1040X and the CP programs listed above.
- (6) SP Production - The count for this will be the sum of the cases identified on the Saturday through Friday Standard Closure Reports in BOE as closed under the specific programs you are reporting for the CP Notices. For Paper Scanned 1040X, you will report all programs other than 44490 SP 1040X and the CP programs listed above.
- (7) Ending Inventory - . Inventory is found in Operation 13 on the **Standard Controlled Inventory Report** in BOE for the period that ends at 6 p.m. on the Friday date of the MIR under the specific programs you are reporting for the CP Notices. For Paper Scanned 1040X, you will report all programs other than 44490 SP 1040X and the CP programs listed above. If Ending Inventory for a specific program is negative, report as zero.
- (8) Unassigned (UA) Inventory - Using the same Standard Controlled Inventory Report that you used for Ending Inventory, UA Inventory is found in Operation UA under the specific programs you are reporting for the CP Notices. For Paper Scanned 1040X, you will report only 4445X (and 44491/44492). If Ending Inventory for a specific program is negative, report as zero.

**Note:** Kansas City should check UA Inventory for any site who assisted with scanning 1040X or CP work, i.e., Cincinnati, Fresno, Andover, or Brookhaven, and report volumes accordingly.

- (9) Uncontrolled/ ICT SP 1040X Inventory - The count will be the sum of the ICT cases identified on the sites' weekly ICT Reports
- (10) Total Overaged - The number of cases in Ending inventory that are older than 30 calendar days from the IRS received date (day one), IRM 3.11.6.2.1. **This is a must enter field.** Inventory is found on the Standard Aged Report in BOE . This report has been programmed to the appropriate Aged Criteria for SP as found in IRM 3.30.123 for Operation 13 even though the 31-37 days is listed as 20-37 days. All MEFS should be reported on the Total line for Paper/Paper Scanned.
- (11) 30- 44 Days Aged - For MEFS, the total volume in the 20 - 37 day category through the 38 - 44 Day category less the volume reported for MEFP.
- (12) 45 - 119 Days Aged - For MEFS, the total volume in the 45 - 67 day category through the 113 - 119 day category less the amount reported for MEFP.
- (13) 120 Day Plus Aged - For MEFS, the total volume in the 120 - 142 day category through  $\geq 365$  day category less the amount reported for MEFP.
- (14) Comments should be provided for any anomalies that impacted receipts, production, or inventory.

3.30.124.5.2.14.2  
(05-16-2023)

**Data Elements and  
Source - 1040X  
Submission Processing  
(SP) Miscellaneous  
Inventory Report - MEF**

- (1) The Amended Returns MEF Section includes information on inventories worked by Submission Processing in CII that were filed electronically.
- (2) The following MEFP Filed amended return program requires a Unit Production Count (UPC) drop to be done weekly, and is reported on the MIR in the appropriate labeled row . The UPC drop must be made before the cutoff period every Monday. If a site has missed a UPC drop or made an inappropriate UPC drop, the site must submit an adjustment by the end of the quarter.
  - 710-44490-1040X MEF processing (MEFP)
- (3) Beginning Inventory - The Beginning Inventory must match the Ending Inventory from the previous week's MIR . If there was an error in the prior week's Ending Inventory, please provide an amended MIR to correct the Ending Inventory for the prior week.
- (4) Weekly Receipts/Adjustments - **This is a computed field** Mathematically = Ending Inventory - Beginning Inventory + Route Outs/Reassignments + SP Production.
- (5) Route Outs/Reassignments - This is the sum of reroutes and reassignments for the week.
  - a. Cases that do not meet SP criteria and are reassigned to AM in CIS are **reassignments. This is a manual count reported by the tax examiners.**
  - b. Cases rerouted in CII required to be worked in other functional areas (e.g., Examination) are reroutes. The count for this will be the sum of the



cases identified on the Saturday through Friday Standard Closure Report in BOE as **Rerouted** under 44490 SP 1040X.

- (6) SP Production - The count for this will be the sum of the cases identified on the Saturday through Friday Standard Closure Report in BOE as closed under the 44490 SP 1040X program.
- (7) Ending Inventory - Inventory is found in Operation 13 on the **Standard Controlled Inventory Report** from BOE for the period that ends at 6 p.m. on the Friday date of the MIR under the 44490 SP 1040X program. If Ending Inventory for a specific program is negative, report as zero.
- (8) Unassigned (UA) Inventory - Using the same Standard Controlled Inventory Report that you used for Ending Inventory, UA Inventory is found in Operation UA under the specific programs you are reporting from the CP Notices. For MEFP, you will report only 44490 SP 1040X. If Ending Inventory for a specific program is negative, report as zero.

**Note:** Kansas City should check UA Inventory for any site who assisted with scanning 1040X work, i.e., Cincinnati, Fresno, Andover, or Brookhaven, and report volumes accordingly.

- (9) Total Overaged - The number of cases in Ending Inventory that are older than 30 calendar days from the IRS received date (day one), IRM 3.11.6.2.1. **This is is a must enter field.** Inventory is found on the Standard Aged Report in BOE. . This has been programmed to the appropriate Aged Criteria for SP as found in IRM 3.30.123. All MEFP should be reported on the Total line for 44490 SP 1040X.
- (10) 30- 44 Days Aged - For MEFP, the sum of the MEFP volume in the 20 - 37 day category and the MEFP volume in the 38 - 44 Day Category.
- (11) 45 - 119 Days Aged - For MEFP, the sum of the MEFP volume in the 45 - 67 day category through the 113 - 119 day category.
- (12) 120 Day Plus Aged - For MEFP, the sum of the MEFP volume in the 120 - 142 day category through >= 365 day category.
- (13) Comments should be provided for any anomalies that impacted receipts, production, or inventory.

3.30.124.5.2.14.3  
(02-09-2024)

**Data Elements and  
Source - 1040X  
Submission Processing  
(SP) Miscellaneous  
Inventory Report -  
Spousal Payment  
Transcript (SPT)**

- (1) The Amended Returns SPT Section includes information on inventories worked by SP 1040X teams.
- (2) The following SPT Filed amended return program requires a Unit Production Count (UPC) drop to be done weekly, and is reported on the MIR in the appropriate labeled row. The UPC drop must be made before the cutoff period every Monday. If a site has missed a UPC drop, the site must submit an adjustment by the end of the quarter.
  - 710-37711-SPT
- (3) Beginning Inventory - The Beginning inventory must match the Ending Inventory from the previous week's MIR. If there was an error in the prior week's Ending Inventory, please provide an amended MIR to correct the Ending Inventory from the prior week.

- (4) Weekly Receipts/Adjustments - The count for Weekly Receipts will be the sum of cases identified on the sites' weekly SPT spreadsheet received from the Specialty Branch (SPB), less any adjustment for cases received sent to another site.
- (5) Route Outs/Reassignments - Not applicable for the SPT Program.
- (6) SP Production - The count for SP Production will be the sum of cases identified on the sites' Saturday through Friday Daily 1040X Reports as closed under the 37711 SP 1040X Program.
- (7) Ending Inventory - This is a computed field Mathematically - Beginning Inventory + Weekly Receipts - SP Production = Ending Inventory.
- (8) Total Overage - Input the volume of cases in inventory that are more than three workdays from receipt at the site.
- (9) Comments should be provided for any anomalies that impacted receipts, production, or inventory.

3.30.124.5.2.15  
(12-16-2014)

**Data Elements and  
Source - Submission  
Processing  
Miscellaneous Inventory  
Report - Exempt  
Organization (EO)  
Photocopy**

- (1) The EO Photocopy section includes information on inventories worked by Submission Processing.
- (2) Beginning Inventory - This must match the Ending Inventory from the previous week's MIR Report.
- (3) Adjustment - The amount (positive or negative) by which the Ending Inventory from the previous week was incorrect.
- (4) Weekly Receipts - New receipts from Saturday through Friday.
- (5) Weekly Closures - Items closed from Saturday through Friday.
- (6) Ending Inventory - Mathematically Beginning Inventory + Adjustment + Weekly Receipts - Weekly Closures.
- (7) Uncontrolled Inventory - The items included in the Ending Inventory which are not controlled.
- (8) Controlled Inventory - The items included in the Ending Inventory which are controlled and suspended. .

**Note:** The sum of Uncontrolled Inventory and Controlled Inventory must equal the Ending Inventory that are overage.

- (9) Items Overage - The number of Items in Ending Inventory that are overage.
- (10) Overage - The number of items in Overage which fall into each of three categories - 1-30 overage days; 31-60 days overage; and >60 days overage.

**Note:** The sum of the three Overage categories must equal the Weekly Items Overage value.

- (11) Comments are to be provided for any fluctuation in inventory levels, differences in sources of data, adjustments, aged, and any changes that have impact on the inventories. For any aged inventories, a comment is required as to why the inventory is aged, what plan of action the site will take to get the inventory

current (i.e. move employees around, work overtime, etc.) and when the site anticipates being current on the inventory. In addition, for any aged inventory, a comment is required including the oldest date of inventory and the volume for that date. For any adjustment made to inventories, a comment is required explaining why the adjustment was made.

## 3.30.124.5.3

(02-23-2023)

**Enterprise Files Storage  
(EFS) Income  
Verification Express  
Service (IVES) Daily  
Report**

- (1) The Enterprise File Storage (EFS) Income Verification Express Service (IVES) Daily Report, Electronic , includes information on the IVES inventory worked by Submission Processing. The EFS IVES Daily Electronic Report tracks inventory for OFP 790-85421, EFS IVES. The sites' EFS IVES Daily Report is due to Headquarters (HQ) no later than noon Eastern Time (ET.), Monday thru Friday. You always report volumes from the previous business day. Monday's Reports will show the previous Friday's volumes. Tuesday's Reports will show the previous Monday's volumes, etc.
- (2) This file is a macro enabled workbook, so be sure to click **Enable Content** at the top of the screen the first time you open the Report. If **Enable Content** is not present when the file is opened, then in some way the data has been trusted, which will override the **Enable Content**. Due to the macro, you are unable to **cut and paste** any data and/or comments.
- (3) If Report is incomplete or inaccurate, or **Enable Content** has not been used, and/or comments have been cut or pasted, site will be contacted requesting corrections, and resubmitting of site's Report.
- (4) Any adjustment will require the comment section to be completed indicating why the change and provide the difference. For virtual transfers to another site, the sending site should make a minus adjustment on their MIR with a comment", On date, we virtually transferred number of IVES to the name of the receiving site". The receiving site should make a plus adjustment on their MIR with a comment, " On date, we received a virtual transfer transshipment of number of IVES from the name of the sending site.
- (5) File must be named as {SPC Name} IVES Report WE MM-DD-YYYY (Saturday date). For example, AUSPC IVES Daily Report WE 01-13-24.
- (6) Subject line in email should read {SPC Name} IVES Daily Report MM-DD-YYYY (date will change daily). For example, AUSPC IVES Daily Report 01-08-24.
- (7) For any Amended IVES Report a emails to HQ, the Subject Line in email should read, Amended (site name) IVES Daily Electronic Report with current date.
- (8) Location - Name of Submission Processing Center in upper case letters.
- (9) Today's Date - This field will auto populate when you click on **Start a New Week** Button. (Fields are grayed since they auto populate.)
- (10) Days of the Week - These fields will auto populate when you click on the **Start a New Week** Button. (Fields are grayed since they auto populate.)
- (11) Beginning Inventory - For Monday is always the ending inventory for the prior week. These fields will auto populate when you click on the **Start a New Week** Button. (Fields are grayed since they auto populate.)

- (12) Manual Closures - For Austin and Kansas City, enter the count of your site's Tax Years Processed pulled from EFS daily. For Ogden, enter the count of your site's Tax Years Processed pulled from EFS daily plus the Tax Years Processed for Unassigned and add together.
- (13) Participant Increase - If you are able to provide, should be entered in whole numbers only, no plus signs. This is a count of manual adjustment increases when a participant is issued a transcript in a manner other than through the Transcript Delivery System (TDS) or has not been charged a fee when applicable.
- (14) Participant Decrease - If you are able to provide, should be entered in whole numbers only, no minus signs. This is a count of manual adjustments made on the IVES TDS billing adjustment screen. Adjustment decreases should be entered when a participant has been incorrectly charged for transcripts.
- (15) TDS Downtime - Select **yes** or **no**. If **yes**, click on the tab titled **TDS Downtime** and enter on the appropriate day the clock times and number of employees impacted.
- (16) Employee Count - Enter the number of employees working EFS IVES daily. In the Comments section, list the number of input clerks, number of control clerks and number of coordinators. In addition, list the number of in house workers.
- (17) Comments - A comment is required if there is a campus closure transshipment, or any other pertinent issue that Headquarters needs to be aware of.  
  
**Note:** When writing remarks, use upper and lower case letters, as appropriate. Do not use all upper case letters
- (18) Others/Disputes - A Stragglers (others)/Disputes daily count is required in the Comments section
- (19) Weekly Totals - A formula was added to these fields which will calculate the weekly totals. (Fields are blue since they will auto populate.)
- (20) UPC Production for EFS IVES - This field calculates your site's weekly UPC drop.
- (21) Overtime - If a site works overtime on Saturday, on the Saturday tab, only type in the number of closures and the employee count. In the Comments, and in the Saturday comments, type in, "We worked overtime". If a site works overtime on Sunday, on the following Monday Report, add the number of closures worked on the previous Sunday's overtime to the following Monday's Report closures, and add in the Monday's comments. "On Sunday, the date, the number of employees worked overtime with the number of closures"
- (22) Check your spelling in the **Comments** section prior to emailing your EFS IVES Daily Report to Headquarters using the **Spell Check** Button located to the right of the **Comments** section. Refer to the **Instructions** tab on the IVES Daily Report template to obtain the names of Headquarter employees who should receive the IVES Daily Report.

3.30.124.6  
(05-09-2022)

**Accounts Management  
Inventory Report (AMIR)  
- General**

(1) These reporting requirements are owned by TS, CAS, Joint Operations Center: Performance Tracking (C:DC:TS:CAS:JOC:OP:PT).

**Note:** When reporting weekly Inventory activity, all AMIR and WP&C volumes must reconcile.

(2) The inventory data to be reported is outlined in further detail in the instructions below.

(3) This inventory data will be entered in each campus's Accounts Management Inventory Report in Excel format as provided by the Headquarters AMIR Coordinator.

(4) This data, which encompasses several organizational areas within the Accounts Management Center, is input based upon organizational code responsibility.

3.30.124.6.1  
(05-09-2022)

**Accounts Management  
Inventory Report (AMIR)**

(1) The Accounts Management inventories to be reported on the AMIR are:

- Adjustments/Correspondence (including EP and EO)
- Amended/Carryback
- Injured Spouse
- ITIN
- Refunds
- Special Cases
- Technical Statute
- Accounts Maintenance
- Identity Theft Victims Assistance (IDTVA)
- Identity Protection Specialized Unit (IPSU)
- Fraudulent Return Request (FRR)
- Return Preparer Misconduct (RPM)
- Centralized Authorization File (CAF)
- Large Corporation
- Reporting Agent File (RAF)
- International (INTL)
- EIN Program (Paper Inventory Only)

(2) The list above may be modified as deemed necessary by CAS:AM.

(3) Accounts Management workload, as described above, worked by any other area (for example, Submission Processing or Compliance Services) should be reported on the AMIR, only if funded by Accounts Management.

(4) The reporting categories and the source documents needed to report the appropriate data for each listing follows:

- a. The "Uncontrolled Inventory" source document is the "Batch Control Report."
- b. The "IDRS Inventory Control Report" source document is the Integrated Data Retrieval System ("IDRS) Overage Report" CCA 42/42.
- c. The "Overage" source documents are the CCA 42/42 and/or 42/43, the "Batch Control Report."
- d. The "Production" sources are the "IDRS reports and Unit Ledgers."
- e. The "Rolling Inventory" source documents are the CCA 42/42 and/or 42/43, the "Batch Control Report."

3.30.124.6.2  
(11-08-2022)

**Data Elements and  
Source - Accounts  
Management Inventory  
Report (AMIR) -  
Adjustments**

(1) Each campus will count the following:

- a. All IMF, BMF, Employee Plan, Exempt Organization, IDTVA, and INTL correspondence. This includes the following Program Codes: 1000X, 1001X, 1041X, 1031X, 1310X, 1320X, 1341X, 1342X, 1345X, 1542X, 3301X, 3303X, 3304X, 3572X, 3573X, 8543X, 8544X, 4000X, 4001X, 4007X, , 4009X, 4011X, 4021X, 4022X, 4023X, 4024X, 4025X, 4026X, 4031X, 728XX, 823XX, 8439X, 8537X and 9714X.
- b. All IMF and BMF amended returns and carrybacks. This includes the following Program codes: 1005X, 1006X, 1032X, 3302X, 3308X, 4005X, 4006X, 4032X, 7286X, and 9714X.
- c. All TPR Programs, CAF, EIN, and MISC INTL. This includes the following Program codes: 0104X, 0108X, 0109X, 0111X, 0101X, 0102X, 0105X, 0140X, 3853X, 3854X, 0106X, 0103X, 0120X, 3870X, 463XX, 7174X, 8056X, 8057X, and 0132X,

**Note:** Counts for each Program Code listed above are reported as outlined in Website/Technical Tools/Time Reporting *Time Reporting Tool*.

(2) The AMIR data elements are defined as follows:

- a. **Beginning Inventory:** This should match the Closing Inventory from the previous week's AMIR Report.
- b. **Weekly Receipts:** New receipts from Sunday through Saturday, this is calculated field.
- c. **Weekly Closures:** Items closed from Sunday through Saturday.
- d. **Ending Inventory:** Beginning on Hand plus Weekly Receipts-Closures = Ending Inventory (Uncontrolled/Controlled Inventory).
- e. **Controlled Inventory:** The items included in the Ending Inventory which are controlled. The sum of Uncontrolled Inventory and Controlled Inventory must equal the Ending Inventory. This is any inventory that is controlled on IDRS.
- f. **Uncontrolled Inventory:** The items included in the Ending Inventory which are not controlled. This is any inventory that is not included on IDRS, such as:
  - Classified Waste
  - CAF/RAF
  - US Cert
  - Error Inventory
  - Cases in Screening
  - Cases in Scanning
  - EIP - Uncontrolled Checks and Paper Cases
  - Any other work that is not controlled on IDRS
- g. **Overage:** Cases that are over the aging criteria as outlined in Publication 6209, Section 14.
- h. **Rolling Inventory:** Cases that will be over the aging criteria as outlined in Publication, Section 14.

(3) The following source documents can be used to prepare the AMIR:

- a. The "Uncontrolled Inventory" source document is the Batch Control Report.



- CII - Image Control Team (ICT) Inventory Report, which contains: Recognition, Scanning, Validation, Quality Control, Release and Control Failure Report
  - Campus Support Weekly Inventory Report
  - Reports from other functions, e.g., Statutes
- b. The “Controlled Inventory” source document is the CCA 42/42 report.
  - c. The “Overage” source documents are the IDRS Overage Report CCA 42/42 or 42/43, and the local uncontrolled/Batch Control Reports.
  - d. The “Closure” source documents are the Batch Control and CCA 42/42 reports.
  - e. The “Rolling Inventory” source documents are the IDRS Overage Report (CCA 42/42 or 42/43) and local uncontrolled/Batch Control Reports.

3.30.124.6.3  
(05-09-2022)

**Guidelines for Entering Data to the Accounts Management Inventory Report (AMIR)**

- (1) The AMIR Report data must be submitted 2 hours prior to the Close of Business (COB) every Monday, except holidays, the due date will be extended to Tuesday. COB is defined as 4:00 p.m. local time.
- (2) The inventory data to be entered will be calculated as outlined above and entered as whole numbers. See IRM 3.30.124.6.1

3.30.124.7  
(01-01-2014)

**Weekly BMF Returns Processing Report - Background - BMF Report**

- (1) These reporting requirements are owned by TS, CAS, Submission Processing, Program Management/Process Assurance Branch, Monitoring Section (C:DC:TS:CAS:SP:PM:M).
- (2) Weekly BMF Returns Processing Reports (BMF Report) are feeder reports which contain the latest national data available regarding the receipt and processing of BMF Returns.
- (3) The primary purpose of collecting BMF Report information is to keep management informed of the status of BMF Tax Returns processing.

3.30.124.7.1  
(12-16-2014)

**General Reporting Instructions - BMF Report**

- (1) The report period is weekly containing data from the first day of the processing cycle through close of business (COB) on the last day of the processing cycle.  
**Note:** The processing cycle generally runs Thursday through Wednesday. The BMF Report is not generated twice during any week. There are no special reports for the end of a WP&C Planning Period, the end of the fiscal year, or the end of the calendar year.
- (2) Transmit the BMF Report by noon local time (NLT) on the first work day immediately following the weekly cycle cut-off day.
- (3) The Report should include data from the following:
  - Daily Production Report (PCC-22-40)
  - Balance Forward Listing (PCD-03-44), or Block Proof Summary and Error Analysis (PCD -03-40)
  - Pipeline Inventory Monitoring System (PIMS)
- (4) Use the Excel spreadsheet format provided annually by the Program Management/Process Assurance (PMPA) staff to all BMF Submission Processing Centers.



- The BMF Report gathers data for the calendar year, January through December.
  - Although the template for each Submission Processing Center is the same, centers may develop campus specific reports (either in separate files or within other tabs within the template) to meet local needs.
  - Use Excel formulae, macros, ranges, etc., as necessary to facilitate the preparation of the report and to minimize errors.
- (5) Transmit the report via email to the Monitoring Section. If your center posts to a SharePoint site, please provide the address to the Monitoring Section and communicate any changes when necessary.
  - (6) Report all data as actual.
  - (7) Revisions are used to change information in the current week's report.
    - a. Changes on the required date of transmission must be coordinated with PMPA.
    - b. When a revision is found later in the week, in addition to contacting the appropriate PMPA staff, use the Adjustment column of the BMF Report the following week.
  - (8) Adjustments are used to replace estimates or make corrections to prior week reports. Show adjustments in the ADJ column of the BMF Report.

3.30.124.7.2  
(01-01-2010)  
**Detailed Reporting  
Instructions - BMF  
Report**

- (1) Detailed reporting instructions cover the following specific areas on the BMF Report spreadsheet.
  - a. Heading
  - b. Functions 110 & 950
  - c. Cycles

3.30.124.7.2.1  
(01-01-2014)  
**Detailed Reporting  
Instructions - Heading -  
BMF Report**

- (1) The heading area on the spreadsheets requires Contact Information or the name and telephone number of the individual (and their backup) who can respond to inquiries regarding the Report.
- (2) Use the remarks section to explain any unusual conditions regarding the report.
- (3) Use the Excel spreadsheet format provided by the PMPA staff.
  - a. Use Excel formulae, macros, ranges, etc., as necessary to facilitate the preparation of the report and to minimize errors.
  - b. Items that are blue are for user entry.
  - c. Items that turn red indicate that a mathematical or logical inconsistency exists.

3.30.124.7.2.2  
(02-23-2023)  
**Detailed Reporting  
Instructions - Function  
110 & Function 950 -  
BMF Report**

- (1) Data sources include:
  - Daily Production Report (PCC-22-40)
  - Balance Forward Listing (PCD-03-44) or Block Proof Summary and Error Analysis (PCD-03-40)
  - Pipeline Inventory Monitoring System (PIMS)
- (2) Include data, for both Functions 110 and 950, for the following Program Numbers: 10100, 10110, 10130, 10140, 10150, 10170, 10180, 10200, 10220,

11100, 11140, 11180, 11200, 11210, 11250, 11280, 11300, 11500, 11520, 11540, 11550, 11600, 11610, 11650, 11660, 11680, 11700, 11710, 11800, 11810, 11900, 11910, 11930, 11950, 12100, 12110, 12200, 12210, 12220, 12300, 12340, 12400, 12410, 12500, 12700, 13110, 13120, 13130, 13140, 13160, 13170, 13180, 13190, 13210, 13330, 13350, 13370, 13380, 13390, 13410, 13420, 13450, 15540, 15550, 15560, 72840, 72860, and 72880.

(3) Include PRIOR CUM on every report, January - December.

a. Copy, exactly the contents of the prior week's cumulative report.

**Note:** Do not carry over inventory from the prior year into the PRIOR CUM columns. For the first report in January (Cycle ending January 03, 2025) the PRIOR CUM column should be zero.

b. The use of a macro or formulae to automatically copy the prior week's data is recommended to prevent errors.

c. For those Program Numbers that do not apply to a specific Submission Processing Center, enter zero.

(4) Include ADJUSTMENTS, whenever appropriate, on any report.

**Note:** For the first report in January (Cycle ending January 03, 2025) the ADJUSTMENTS column should be zero.

a. If an adjustment is not for the preceding week, provide details of the adjustment in the remarks section of the spreadsheet. Show the week(s) affected, function and program codes and volumes (e.g., 02/07/2025; 110; 11500; - 43,068).

b. For those Program Numbers that do not apply to a specific Submission Processing Center, enter zero.

(5) Include PERIOD on all reports (calculated field).

**Note:** The period figures are the sum of the adjusted daily figures using the following formulae: NEW CUM minus PRIOR CUM minus ADJ.

(6) Include NEW CUM on all reports (calculated field).

a. For all returns, the section is labeled Function 110. For paper however, it should reflect processable receipts (i.e., those receipts that can eventually result in a Good Tape transaction).

**Note:** From the Daily Production Report (DPR) (PCC-22-40) the NEW CUM is calculated using the following formula: Function 180 cumulative production + Function 180 closing inventory (use zero if negative) - Function 940 cumulative receipts - Function 960 cumulative production - Function 970 cumulative production.

**Note:** If for some reason the DPR for Wednesday does not include certain estimated volumes received through Wednesday, those unreported estimates should be factored into the instructions immediately above.

b. The source for NEW CUM for Function 950 is the PCD-03-44 Balance Forward Listing for the cycle cut-off day.

c. For all Program Numbers, the NEW CUM for Function 950 may not be greater than the NEW CUM for Function 110.

**Note:** Form 940 is the only exception since they can be processed under two different program numbers (ISRP program 11100 or SCRIPS program 11140). When a document originally processed through SCRIPS needs to be re-input, the document will be processed through ISRP to retain the original document locator number (DLN). The receipts (Function 110) would be in program 11140 while the production (Function 950) would be in program 11100.

- d. For those Program Numbers that do not apply to a specific Submission Processing Center, enter zero.
- (7) The information in the THRU RDD column is used in the Program Completion Date (PCD) computation.
- a. Report the cumulative number of returns (including adjustments) received up to and including the return due date .
  - b. Report this information, by Program Number, no later than the week that includes the return due date and continue for each week through the end of the calendar year.
  - c. The initial source is the PIMS Monitoring Report
  - d. For those Program Numbers that do not apply to a specific Submission Processing Center, enter zero.

3.30.124.7.2.3

(01-01-2004)

**Detailed Reporting  
Instructions - Cycles  
(Days) - BMF Report**

- (1) Compute the current number of days in the BBTS Accomplished Cycle by determining the date on which the current cumulative receipts for a campus most closely approximated the total number of returns released from Function 610 through the ending date, and counting the non-holiday Monday through Friday days between the two including the Functions 110 and 610 days.
- a. To obtain the information, utilize PIMS (Function Volume Reports for Function 110) or the Daily Production Report (PCC-22-40).
  - b. By Program Number, report the current number of days in the BBTS Accomplished Cycle for each week beginning in January.
  - c. For those Program Numbers that do not apply to a specific Submission Processing Center, enter zero.

3.30.124.8

(01-01-2010)

**TE/GE Program  
Completion Date (PCD)  
Monitoring**

- (1) These reporting requirements are owned by Tax Exempt/Government Entities, Business Systems Planning, Processing Center Programs (SE:T:BSP:SPP).
- (2) Monitoring of TE/GE PCDs should be completed by individual form/notification. See IRM 3.30.123, *Processing Timeliness: Cycles, Criteria, and Critical Dates*, as a reference for actual Program Completion Dates and the definition of PCD. TE/GE forms/notifications to monitor are:
- a. Form 990, *Return of Organization Exempt From Income Tax*, Form 990EZ, *Short Form Return of Organization Exempt From Income Tax*
  - b. Form 990-N, *Electronic Notice (e-Postcard) for Tax- Exempt Organizations*
  - c. Form 990-PF, *Return of Private Foundation or Section 4947(a)(1) Nonexempt Charitable Trust Treated as a Private Foundation*
  - d. Form 990-T, *Exempt Organization Business Income Tax Return*
  - e. Form 1120-POL, *U.S. Income Tax Return for Certain Political Organizations*
  - f. Form 4720, *Return of Certain Excise Taxes Under Chapters 41 and 42 of the Internal Revenue Code (IRC)*

- g. Form 5227, *Split-Interest Trust Information Return*
- h. Form 1041-A, *U.S. Information Return Trust Accumulation of Charitable Amounts*
- i. Form 5330, *Return of Excise Taxes Related to Employee Benefit Plans*
- j. Form 5500EZ, *Annual Return of One-Participant (Owners and Their Spouses) Retirement Plan*
- k. Form 5558, *Application for Extension of Time to File Certain Employee Plan Returns* (both approved and disapproved extensions for Form 5500, Form 5500EZ and Form 5300)
- l. Form 8868, *Application for Extension of Time to File an Exempt Organization Return*
- m. Form 8038, *Information Return for Tax-Exempt Private Activity Issues*
- n. Form 8038-B, *Information Return for Build America Bonds and Recovery Zone Economic Development Bonds*
- o. Form 8038-CP, *Return for Credit Payments to Issuers of Qualified Bonds*
- p. Form 8038-G, *Information Return for Tax-Exempt Governmental Obligations*
- q. Form 8038-GC, *Information Return for Small Tax-Exempt Governmental Bond Issues, Leases, and Installment Sales*
- r. Form 8038-R, *Request for Recovery of Overpayments Under Arbitrage Rebate Provisions*
- s. Form 8038-T, *Arbitrage Rebate, Yield Reduction and Penalty in Lieu of Arbitrage Rebate*
- t. Form 8038-TC, *Information Return for Tax Credit Bonds*
- u. Form 8328, *Carryforward Election of Unused Private Activity Bond Volume Cap*
- v. Form 8453-X, *Political Organization Declaration for Electronic Filing of Notice of Section 527 Status*
- w. Form 8871, *Political Organization Notice of Section 527 Status*
- x. Form 8872, *Political Organization Report of Contributions and Expenditures*
- y. Mortgage Credit Certificate Notification
- z. Notice of Defeasance Notification
- aa. Student Loan Bond Notification

- (3) For forms with a specific PCD cycle, report to TE/GE Headquarters when PCD is met (or not met). Reports are due via email to the TE/GE Headquarters Program Analyst responsible for oversight, by the first business day following each PCD. The reporting format will be coordinated with the Ogden Submission Processing Center Planning and Analysis Staff.
- (4) Problems encountered meeting PCD should be reported the same business day as they are discovered to TE/GE Headquarters to the Program Analyst responsible for oversight.

3.30.124.9  
(05-09-2022)

**Section 527  
Organization Monitoring  
Report-Scope and  
Background**

- (1) These reporting requirements are owned by Tax Exempt/Government Entities, Business Systems Planning, Processing Center Programs (SE:T:BSP:SPP).
- (2) Public Law 106-230 imposes three different reporting and disclosure requirements on Section 527 organizations:
  - The CRON (a UNIX command for scheduling jobs to be executed sometime in the future) run day for this report is Friday
  - Periodic reports on contributors and expenditures
  - Modified annual returns

- (3) The notices and reports Form 8453-X, *Political Organization Declaration of Electronic Filing of Notice of Section 527 Status* and Form 8872, *Political Organization Report of Contributions and Expenditures* are processed by the Ogden Submission Processing Center.
- (4) The reporting and processing requirements for these forms are very strict and must be adhered to. The forms must be processed on an expedite basis. Refer to IRM 3.30.123.10.19 and IRM 3.30.123.10.20.

3.30.124.9.1  
(01-01-2008)  
**Section 527**  
**Organization Monitoring**  
**Report-General**  
**Reporting Instructions**

- (1) The OSPC will prepare a daily production report for TE/GE.
- (2) Submit the report via email to the designated Program Analyst on the TE/GE CAS Business Systems Planning (BSP) staff daily by 9:00 a.m. local time.
- (3) Use the Excel spreadsheet templates provided by TE/GE.
  - a. There is one template for Form 8453-X, Program Number 16011.
  - b. There is one template for Form 8872, Program Number 16012.

3.30.124.9.2  
(01-01-2004)  
**Section 527**  
**Organization Monitoring**  
**Report-Detailed**  
**Reporting Instructions**

- (1) Detailed reporting instructions covers the following specific areas on the respective template:
  - Heading
  - Functions
  - Totals
  - Comments

3.30.124.9.2.1  
(01-01-2011)  
**Detailed Reporting**  
**Instructions-Heading**

- (1) Ensure that the appropriate template is employed for the data reported:
  - Form 8453-X/Program 16011
  - Form 8872/Program 16012
- (2) Enter the date from the preceding work date (i.e., non-holiday Monday through Friday).

3.30.124.9.2.2  
(01-01-2004)  
**Detailed Reporting**  
**Instructions-Functions**

- (1) **Function 110**
  - a. Period Receipts from the Daily Production Report
- (2) **Function 390**
  - a. Period Receipts from the Daily Production Report
  - b. Closing Inventory from the Daily Production Report
  - c. Volume 2 days or more in Function from the Batch Profile Report
- (3) **Function 300**
  - a. Period Receipts from the Daily Production Report
  - b. Closing Inventory from the Daily Production Report
- (4) **Function 360**
  - a. Period Receipts from the Daily Production Report
  - b. Closing Inventory from the Daily Production Report
  - c. Volume 2 days or more in Function from the Batch Profile Report

	<ol style="list-style-type: none"><li>(5) <b>Function 390 Unprocessable</b><ol style="list-style-type: none"><li>a. Period Closures from Correspondence Suspense File</li><li>b. Closing Inventory from Correspondence Suspense File</li></ol></li></ol>
3.30.124.9.2.3 (01-01-2011) <b>Detailed Reporting Instructions-Total</b>	<ol style="list-style-type: none"><li>(1) Receipts - Period Receipts for Function 110 from the Daily Production Report</li><li>(2) Inventory - Sum of Closing Inventory for Functions 390, 300, and 360 from the Daily Production Report added to the Closing Inventory for Function 390 Unprocessable from the Correspondence Suspense File.</li><li>(3) Volume 2 days or more in Function - Sum of volume 2 days or more in function from Batch Profile Report for Functions 390 and 360.</li></ol>
3.30.124.10 (12-16-2014) <b>Submission Processing (SP) National Weekly ICT (Image Control Team) Report</b>	<ol style="list-style-type: none"><li>(1) These reporting requirements are owned by TS, CAS, Submission Processing, Program Management/Process Assurance Branch, Monitoring Section (C:DC:TS::CAS:SP:PM:M).</li><li>(2) The National Weekly ICT Report is a compilation of reports which contain the latest Campus data available regarding the receipt and processing of ICT Documents.</li><li>(3) 3) The primary purpose of collecting ICT Report information is to keep management informed of the status of ICT inventory.</li></ol>
3.30.124.10.1 (12-16-2014) <b>General Reporting Instructions</b>	<ol style="list-style-type: none"><li>(1) Use the EXCEL template provided by the SP Headquarters (HQ) Monitoring Section which provides instructions for reporting of inventories.</li><li>(2) Each site must prepare the template weekly.</li><li>(3) Each site should have a primary and back-up employee dedicated to preparing the report.</li><li>(4) Before the report is submitted to Headquarters the report must be reviewed for accuracy.</li><li>(5) Submit the report via email to the designated analyst in the Monitoring Section by 10:00 a.m. on Monday.</li></ol>
3.30.124.10.2 (05-09-2022) <b>Detailed Reporting Instructions – Functions</b>	<ol style="list-style-type: none"><li>(1) The following functions are worked in ICT and are reported on the Weekly ICT Report:<ul style="list-style-type: none"><li>• Function 720 (Receiving, Sorting, and Miscellaneous Activity)</li><li>• Function 550 (Pre Doc Prep)</li><li>• Function 360 (Imaging)</li><li>• Function 470 (Review Queue)</li><li>• Function 460 (Validation)</li><li>• Function 270 (Error Resolution)</li><li>• Function 550 (Post Doc Prep)</li></ul></li><li>(2) Beginning Inventory – This must match the Ending Inventory from the previous week's report.</li><li>(3) Receipts – The volume of cases received for the entire week. (Sunday through Saturday).</li></ol>



- (4) Production – The Unit Production Count (UPC) drop will be the weekly total of the previous week.
- (5) Adjustments – This column can be used to adjust volumes in Receipts, Production and Ending Inventory.
- (6) Ending inventory – Beginning Inventory plus receipts minus production +/- any adjustments equals ending inventory.
- (7) Oldest Date in Inventory – SP will provide both the oldest ICT date and the oldest IRS Received date in inventory. Aging begins 10 calendar days after the ICT stamped date or twenty calendar days after the IRS Received date. To determine the oldest date, a sample must be taken for each function and then use the most common date in the sample as the overall date. If you have a case that is older than the common date, provide that information in the comment field for Oldest Date.
- (8) Comments – There are 3 comment sections required to be completed when necessary. The comment fields are: Adjustments, Equipment Issues, and Oldest Date Issues.

**Note:** The volume and oldest dates for Amended Returns, Carrybacks/International, and CP/Cycle work must be reported for functions 720 and 550. In addition, amended returns information must also be provided for functions 360 and 460. CP/Cycled Work information is also required in function 460. Identity Theft work will also require volumes and oldest dates in functions 720, 550, 360 and 460

3.30.124.10.3  
(12-23-2016)  
**ICT SP Weekly  
Supplemental Inventory  
Report**

- (1) A third report has been added to the ICT Report System for September 2016. It is called the ICT SP Weekly Supplemental Inventory Report.
- (2) The SP Weekly Supplemental Inventory Report is a comparison of the current weekly ICT volumes with the corresponding weekly volumes from the previous year.

3.30.124.10.4  
(12-16-2014)  
**Reports Sent to  
Accounts Management  
(AM) Supplemental  
Inventory Report  
(Uncontrolled Inventory  
Report)**

- (1) The Supplemental Inventory Report is generated automatically from the ICT Report submitted by the sites to the Monitoring Section.
- (2) The Supplemental Inventory Report is shared with Accounts Management.
- (3) The Supplemental Report is made up of three sections; Uncontrolled Inventory, Computer Paragraph (CP)/Cycle and Carryback Supplemental Data, and ICT Timeliness Status.
- (4) This report is submitted by SP HQ Monitoring to AM HQ Planning and Analysis by Close of Business each Monday, unless unforeseen issues occur while preparing the report. In this case, the report will be sent when available.