MANUAL
TRANSMITTAL

3.40.37

Department of the Treasury
Internal Revenue Service

DECEMBER 4, 2024

EFFECTIVE DATE

(01-01-2025)

PURPOSE

(1)   This transmits revised IRM 3.40.37, *Block Out of Balance Resolution, General Instructions*.

MATERIAL CHANGES

(1)   IRM 3.40.37.1.4 added paragraph to state the IRM should be reviewed annually

(2)   IRM 3.40.37.1.4.1 added to explain Program Review process

(3)   IRM 3.40.37.1.4.2 added to explain the purpose of vulnerability assessments

(4)   Editorial and grammar changes throughout the document. Updates from Wage and Investment (W&I) to Taxpayer Services (TS)

EFFECT ON OTHER DOCUMENTS

IRM 3.40.37, *Block Out of Balance Resolution, General Instructions*, dated November 19, 2020 (effective January 01, 2021) is superseded.

AUDIENCE

Accounting Block Out of Balance employees in Taxpayer Services (TS), and Small Business and Self-Employed (SB/SE)

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3.40.37
General Instructions

Table of Contents

3.40.37.1
(11-19-2020)
Program Scope and
Objectives

(1) This program identifies blocks out of balance (BOB) conditions for Individual Master File (IMF) and Business Master File (BMF) tax returns created when processing paper receipts through the Integrated Submission and Remit Processing (ISRP) system and Service Center Recognition Imaging Processing System (SCRIPS).

(2) **Purpose:** This IRM provides instructions for correcting Block Out of Balance (BOB) error register conditions for paper IMF and BMF returns so they may continue processing and enter the Generalized Main Frame (GMF) system as valid data.

(3) **Audience:** Personnel in the Accounting Operation of Submission Processing including clerks, leads, and Management officials.

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

(5) **Program Owner:** Submission Processing, Accounting and Tax Payment Branch, Accounting and Deposit Section.

(6) **Primary Stakeholder:** Submission Processing, Data Conversion Operation and Accounting Operation personnel.

3.40.37.1.1
(11-19-2020)
Background

(1) Taxpayers send paper returns to IRS to fulfill their filing requirement. IRS converts these returns and source documents to electronic data records. Employees must correct documents failing basic validity, consistency or structure criteria before they can enter the automated run stream during electronic conversion.

3.40.37.1.2
(01-02-2020)
Authority

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

- Title 26 of the United States Code (USC) or more commonly known as the Internal Revenue Code (IRC).
- Delegation order in IRM 1.2.2.4 , *Delegations od Authority for Submission Processing Activities.*
- Policy Statements for Submission Processing in IRM 1.2.1.4 ,*Policy Statements for Submission Processing Activities.*

3.40.37.1.3
(11-19-2020)
Responsibilities

(1) The Director, SP, oversees the policies in this IRM and approves and authorizes the issuance of this Internal Management Document.

(2) The Accounting Operations Manager and Department Manager secure, assign, and provide training for the staff needed to perform the task required throughout this instruction.

(3) Planning and Analysis works in unison with the Accounting Operation manager(s) to ensure all specific business goals is carried out timely for applicable site.

(4) The team manager assigns cases , controls the workflow, ensures BOBs are resolved timely to prevent aging, and records staff hours and volume for completed work.

(5) The employee (clerk) completes the paper error register to correct the electronic data record for proper reentry into the processing run stream.

3.40.37.1.4
(01-01-2025)
Program Management

(1) **Program Reports:** Below is a list of error register and managerial reports required to complete and monitor the BOB inventory. These reports are available on Control-D.

- DED 01-40, Edit Block Proof List
- DED 01-41, Edit Reject List
- DED 01-42, DED01 Edit Controls
- GMF 09-44, Block Out of Balance Register, generated daily if any data records BOB
- GMF 09-45, Block Out of Balance ID List, generated daily if records exist
- Miscellaneous Inventory Report (MIR), (formerly known as the MISTLE Report) weekly report tracking aged cases for completion
- PCC 6040, SC WP&C Performance and Cost Report, generated weekly
- PCC 6240, SC WP&C Program Analysis Report, generated weekly
- PCB 0440, Daily Workload and Staff Hours Schedule, generated daily
- PCB 0540, Weekly Workload and Staffing Schedule, generated weekly

(2) **Program Effectiveness:** Management measures goals using standard documents processed per hour reports and by successful completion of the required amount of error records prior to the program completion date stated in IRM 3.30.123, *Work Planning and Control Processing Timeliness: Cycles, Criteria, and Critical Dates*. Quality review is conducted and monitored by local management with corrective action taken to ensure a quality product is released to the next function.

(3) Functional areas are responsible for reviewing the information in this IRM annually to ensure accuracy, consistency, and to promote effective program administration.

3.40.37.1.4.1
(01-01-2025)
Program Review

(1) Program Reviews are mission critical to the health of accounting and deposit programs to ensure integrity of the general ledger accounts and accuracy of the financial statements. It is essential that each function conducts its operations with an emphasis on mitigating risks, identifying best practices, and adhering to IRM requirements. An objective assessment of program compliance, including all applicable procedures and guidelines, is necessary to ensure that adequate internal controls are in place.

(2) **Program Effectiveness:** The program effectiveness includes conducting reviews and analysis to detect and identify material or significant deficiencies that could adversely impact IRS audits and/or financial statements. These reviews are necessary to ensure Submission Processing is conducting business as prescribed in the governing IRMs and are designed to identify potential internal control deficiencies that may impair the integrity of the general ledger accounts and/or financial reporting.

(3) **Program Reviews:** A program review ensures actions are in accordance with IRM procedures. SP HQ Accounting and Deposit Section conducts program reviews to verify compliance with IRM requirements, address TIGTA/GAO findings, identify risks to internal controls, address error trends, and training

needs, as needed. In addition, the reviews ensure IRM procedures are applicable, adequate, and adhere to Department of the Treasury and/or IRS guidelines.

- Program reviews will be planned and conducted based on business needs and priorities.
- Notification will be provided to the SP campus leadership in advance.
- Reviews will be conducted to evaluate program delivery and conformance to administrative and/or IRM compliance requirements.
- The program review summary report will outline observations and recommendations for program guidance, corrective actions, and/or mitigation strategies, as appropriate.
- A memorandum signed by the Director, SP will be forwarded to the Field Director, SP with a high-level overview of the areas of improvement.
- Functional areas will retain a copy of the report and all applicable supporting documentation in a centralized location.

(4) **Corrective Action Plan:** The Corrective Action Plan is a plan of action that is developed to resolve the condition that resulted in noncompliance with IRM requirements. In addition, an effective Corrective Action Plan identifies the root cause of problems to minimize or eliminate their recurrence. Corrective actions are developed, implemented, managed, and monitored to promote program improvement.

   a. As part of the Program Review process, functional areas are required to provide a written Corrective Action Plan response to the review recommendations within 30 days of receiving the program review summary report.

   b. The Corrective Action Plan must include:

   - Date of Review
   - Program Reviewed
   - Recommended/Risk Identified
   - Corrective Action
   - Completion Date

(5) A copy of the program review and Corrective Action Plan must be retained as substantive documentation and evidence of mitigation and/or remediation of the noncompliance.

3.40.37.1.4.2
(01-01-2025)
Vulnerability
Assessments

(1) A vulnerability assessment identifies, quantifies, and prioritizes the vulnerabilities of government programs and assets including systems/technology, property, funds, and employees. Vulnerability assessments may be conducted on any business process to assess the risks of business failure and/or weakness caused by internal or external factors.

3.40.37.1.5
(07-17-2019)
Program Controls

(1) Generalized mainline framework (GMF) runs electronically each workday and creates the error register based on the presence of BOB error conditions present on the files entering mainline for the assigned site.

(2) Unit production cards (UPCs) get dropped as frequent as daily or at least weekly to record activity in each functionality of this program in Batch Block Tracking System (BBTS).

(3) Use local reports to establish more information for supporting daily program control. Local reports do not replace the established official reports and required production reporting.

3.40.37.1.6
(11-19-2020)
Terms/Definitions/
Acronyms

(1) The following is a list of terms and acronyms used within this IRM.

Term/Acronym	Definition
ABC	Alpha Block Control Number
BH	Block Header
BOB	Block Out Of Balance
DLN	Document Locator Number
GMF	Generalized Mainline Framework
IDRS	Integrated Data Retrieval System
IRP	Information Returns Processing
ISRP	Integrated Submission and Remit Processing
MFT	Master file tax code Master file tax account
RRPS	Residual Remittance Processing System
SCAMPS	Service Center Automated Processing System
SCCF	Service Center Control File
SCRIPS	Service Center Recognition/Imaging Processing System
SER#	Serial Number

3.40.37.1.7
(11-19-2020)
Related Resources

(1)

- IRM's are located on the *Servicewide Electronic Research Program (SERP) website*. .
- Refer to IRM 3.24.162, *ISRP System, Block out of Balance Transcription Instruction*, when reviewing Form 6813, *Block out of Balance (BOB) Correction Record*, during a re-BOB condition.
- All sections of Part 3, *Submission Processing*, Chapter 24, *ISRP System*, (*IRM 3.24*).
- Employees are responsible for being familiar with and acting in accord with taxpayer rights. See IRC 7803(a)(3), and the following site for more information about the *Taxpayer Bill of Rights*: *https://www.irs.gov/taxpayer-bill-of-rights* .

- • Edit tables for the current and future year processing developed and available on the Accounting and Tax Payment Branch, Accounting and Deposit Section intranet SharePoint under *Block Out of Balance Edit Sheets* folder.

3.40.37.1.8
(01-01-2020)
IRM Deviation

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

3.40.37.2
(11-19-2020)
Campus Processing Operations

(1) The processing operation system is the movement of tax documents throughout the various functions in the campus. The process includes the grouping of documents into blocks, locating these blocks, and controlling the blocks as processed in the different work areas and the movement of documents from one area to another. The route the tax documents follow through the system is known as the "pipeline". The pipeline goes through these passages:

- • Mail Room - Receipt and Control Operation
- • Extracting and Sorting - Receipt and Control Operation
- • Residual Remittance Processing System (RRPS) - Receipt and Control/ Data Conversion Operations
- • Service Center Recognition/Image Processing System (SCRIPS) - Data Conversion Operation
- • Batching and Numbering - Document Perfection Operation
- • Code and Edit - Document Perfection Operation
- • Integrated Submission and Remittance Process (ISRP) - Data Conversion Operation
- • Computer Processing
- • Block Out of Balance (BOB) Resolution Unit - Accounting Operation
- • Error Correction Section - Input Correction Operation

(2) The mail room handles the receiving and shipping of mail for the campus. The mail is counted, opened, and sorted by type of return. The machine that handles this process is called the Service Center Automated Processing System ("SCAMPS"). Large pieces of mail get opened and handled manually. At the end of these operations, the mail is placed in trays and sent to the next step in the pipeline.

(3) The Extracting and Sorting Unit extracts and sorts the mail into 50 categories.

   a. If the return has money attached ("remittance"), it is sent to Remittance Processing where employees prepare the remittances for input through the Residual Remittance Processing System ("RRPS").
   b. If the return does not have money attached ("non-remittance"), it is sent to the Pre-batch Unit of the Batching and Numbering area.

(4) In the Residual Remittance Processing System area, taxpayer payment information is recorded, and the money received is prepared for bank deposit. Once this is complete, the documents become ready for input into the Residual Remittance Processing System.

   a. Upon receiving the remittance returns from Extracting and Sorting, the returns get set up into blocks and a Document Locator Number (DLN) is assigned to each block. Every tax form processed at the campus is given a DLN to find the document.

   b.   The blocks then get grouped into batches. Control Form 1332, *Block and Selection Record*, is prepared and attached to a block of work which has 1 to 100 returns. The control form is called the block header.

   c.   The block header (BH) control form document has an alpha or numeric block identification number, DLN, batch sequence number, and total volume of documents.

(5) The SCRIPS Unit processes the current scannable application for certain Information Returns Processing (IRP), Form 1041 Schedule K-1, Form 1065 Schedule K-1, Form 1120S Schedule K-1, Form 940, Form 941, and Stand Along Schedule R.

(6) The Batching and Numbering Unit groups document blocks together into "batches". The blocks get grouped according to the type of return and Batch Block Tracking System (BBTS) generates a Form 9382, *Batch Transmittal*. In addition, this unit assigns and stamps DLNs on all non-remit documents.

   a.   RRPS blocks that come from the RRPS Unit with RRPS DLNs get batched, assigned a new Batch Control Number, and listed on Form 9382. They then get sent to Code and Edit where the tax data on the return is perfected for input by the Data Conversion Operation.

   b.   Blocks of work that have remit documents processed in the RRPS Manual Deposit Unit get sent to the Pre-batch area of Batching and Numbering. Like RRPS documents, they are "final-batched" and sent to Code and Edit.

   c.   Non-remit documents follow a different route from remit documents after they get sorted in the Extraction Unit. First, the non-remits get grouped together in preliminary batches in the Pre-batch area. From Pre-batch, these returns move to Code and Edit. Once coded, they're returned to the Batching and Numbering Unit.

   d.   A DLN is assigned to a block consisting of one to 100 documents. DLNs are present on the documents and the block header control, Form 1332. Blocks then get sent to numbering which assigns alphas and lists them on Form 9382, *Batch Transmittal*. A Batch Transmittal sheet can have one to 30 "blocks". The batches get placed on carts and sent to Data Conversion for input.

   e.   All Blocks received in Batching and Numbering get logged into a records book or BBTS for reference. The list consists of the Batch Control Number, alpha, DLN, and volume.

(7) In Code and Edit, Tax Examiners check each document to ensure that the information needed for processing is present and legible. The documents get coded and edited in ink and the data entry clerks input the coding. The codes instruct the computer on how to compute tax liabilities and signal special program action.

(8) The next step in the pipeline is Data Conversion. Blocks of documents get forwarded for data transcription and entered into Integrated Submission/ Remittance Processing (ISRP). ISRP data entry clerks enter the data into a Data Entry Terminal which is then stored on a server until it is processed through the Generalized Mainframe Framework (GMF) run streams of the mainframe computer. The computer is programmed to make a number of validity checks on the input data. Some blocks require key verification after original entry. If a mismatch exists between the two data entry clerks, it appears on the terminal screen and corrections made.

(9)   After returns get input by Data Conversion data entry clerks, the data is processed by the mainframe computer. During this processing, data being input must pass a series of validity, consistency, and math error checks. Transactions satisfying all validity checks go to "good tape" which is a record of transactions ready for posting to Master File accounts to a Computing Center. Transactions not passing all validity checks go to Error Resolution. If a return is coded "unprocessable" by an examiner, it goes to reject tape.

(10)   When blocks of work fail block validity checks, the information for the entire block is retained in the BOB File. The technician in the BOB Unit must determine the corrective action needed on a BOB correction record which is then input by the ISRP Data Conversion data entry clerk. Once the BOB condition is resolved, the individual document data proceeds to tape.

(11)   This area corrects conditions on error and reject tape. Some error conditions get corrected through the Error Resolution System (ERS) that links directly to the mainframe computer. Only a small number of forms' errors get corrected on paper registers. Tax Examiners record the corrections on the registers input by Data Conversion data entry clerks. Once errors get corrected, the paper data proceeds to good tape.

3.40.37.3   (1)   **Security:** IRS officials and managers must communicate security standards
(01-02-2020)   obtained in IRM 1.4.6, *Managers Security Handbook*, to subordinate
Processing Block Out of   employees and establish methods to enforce them. Employees are responsible
Balances (BOB)s   for taking required precautions in providing security for the documents, information, and property which they handle in performing official duties.

(2)   **Audit trail:** Every correction made to the BOB register except to correct transcription errors should have a corresponding correction on a source document. In addition, whenever a change is made that affects the Batch Transmittal, Batching is notified so that the original Form 9832, *Batch Transmittal*, Form 813, *Document Register or Data Control*, is corrected.

(3)   The priorities for processing BOBs :

       a.   Resolve all BOBs within two weeks. Any BOB not cleared from the BOB file within two weeks is considered aged.
       b.   Work payment blocks (document codes: 17, 18, 19, 70, 76, and 97) on a priority basis.
       c.   Give priority to blocks with SCCF related BOB conditions (Codes: N, P, Q, R, and S) because the corrective action may affect other blocks.
       d.   Set other priorities by the program completion dates.

(4)   Returns that cannot be resolved by the program completion date should have a transaction code (TC) 59X generated to suppress delinquency notices by using Program Generalized Mainline Frame (GMF) GMF–93 for Business Master File (BMF) returns Form 720, Form 940, Form 941, and Form 943.

(5)   Other returns can generate TC 59X transactions through Integrated Data Retrieval System (IDRS).

(6)   Most BOB conditions relate directly to the block header record which is input at the start of each block. The detail record for each input document is often included on the BOB register, depending on the BOB code.

3.40.37.4
(01-01-2019)
**Block Out of Balance
(BOB) Inventory
Controls**

(1) The BOB inventory controls :

   a.   Block Out of Balance ID List
   b.   BOB Correction Control List
   c.   Aged and Missing Blocks

3.40.37.4.1
(01-01-2019)
**Block Out of Balance
Identification (ID) List**

(1) The Block Out of Balance ID List shows all blocks that get printed on the BOB register for the same day.

(2) Compare the count at the right of the identification line on the register with the totals at the bottom of the ID List to verify all registers received.

(3) The re-BOBed counter shows the number of times the block has previously appeared on a BOB register. Numerous appearances suggest an error in the program or in the handbook procedures.

(4) Each time a BOB correction is input, the block is removed from the BOB file and validity checked. If the BOB condition remains, a new BOB Sequence Number is assigned and the block is re-BOBed. The record appears on the BOB Correction Control List the following day.

(5) The BOB ID List is printed in DLN order in the same sequence as the BOB register.

3.40.37.4.2
(01-01-2019)
**Block Out of Balance
(BOB) Correction
Control List**

(1) The BOB Correction Control List lists all blocks on the BOB file prior to the latest processing run and has the disposition of each block.

(2) Each DLN is listed in one of three categories.

DLN Types	Definition	Action
Matched Block DLN	Blocks corrected and removed for validity checking.	The documents either continue through mainline processing or re-BOB with a new BOB Sequence Number.
Non-Matched Block DLN	Blocks for which either no correction is made or the correction has an incorrect sequence number.	Locate each BOB register for a non-matched DLN. Registers must be resubmitted for input if corrections previously tried for these blocks.
Deleted Block DLN	Blocks previously renumbered, reinput, or voided with action code D, R, or N.	The Block Disposition show the new DLN or the reinput or void status.

Note: The Block Disposition field has a [literal] indicating the status of the block or the renumbered DLN.

(3) The BOB Correction Control List is the primary listing for controlling the BOB inventory. The blocks with the oldest dates show first and given priority.

a. Verify every block in the Non-Matched Block DLN Category against the open BOB registers to ensure the computer has excepted accepted all corrections.

b. If any correction is not accepted, locate the register and/or the Form 6813, *Block Out of Balance (BOB) Correction Record*. Use the Invalid BOB Correction List to help determine why a correction is not accepted.

(4) A [literal] shows the invalid condition. Use this list to resolve re-BOBs or non-matched BOBs for purposes of determining why a correction is not accepted. If a correction appears valid, the list may identify potential program problems. The BOB register for a block on the Invalid BOB Correction List is reworked and resubmitted to ISRP. The literals :

INVALID CONDITION	REASON
No Match On File	Transcribed sequence number does not match BOB sequence number
Invalid CORR Attempt	Data Format of CORR record invalid
Incompatible SER # Or A/C	Invalid Serial number, two CORR In same block header A/C 7, D, N, R, or BOB code T not CORR for a document
Invalid Bob Seq #	BOB sequence number is other than ten numerics
No Match Serial Num	CORR attempt on DOC serial number not In block
BSN Match Wrong Type	Format code is not for a BOB correction
Invalid Document ADD	Try to add a DOC already in block

Note: Header or document: A document correction and a block header correction with action code 7, D, N, or R, or a document correction for a block for which a BOB code T condition is not corrected. Also, note, an asterisk prints in front of the section in which the erroneous correction appears.

(5) When a non-remittance BOB is renumbered, voided, or the document count changed, the Service Center Control File (SCCF) can adjust automatically. When the SCCF is adjusted, an "X" is printed in the "SCCF ADJ" field.

3.40.37.4.3
(01-01-2019)
Aged and Missing Blocks

(1) Locate and pull BOB blocks with aged or missing as quickly as possible. The block of documents is pulled from the error correction staging area. If the documents are not found, perform the following actions:

a. Contact Batching to determine if the block is sent to another activity.
b. Contact the Data Controls function to determine whether the block is pulled or deleted.
c. After three or four days, the document should have routed to the designated staging area and filed in DLN sequence. When the applicable processing date is filed, go to the staging area to locate the documents.
d. Check the Batch Transmittal and other records to verify that the DLN is correct on the register. If the DLN is incorrect, try to relocate the documents under the proper DLN.

e.   If the block is not clear and appears aged more than two weeks on the Miscellaneous Inventory Report (MIR-formerly known as the MISTLE Report), prepare an explanation and submit to the Headquarters BBTS analyst.

(2)   If the block is not located or corrected within 30 days, the DLN appears on the SCCF aged list in the Data Controls function.

a.   Data Controls contacts BOB Correction to locate and resolve aged cases.
b.   Research the BOB Correction Control List and the BOB register to determine what action is taken.

If the block	Then
Is corrected and is no longer on the BOB inventory.	Indicate the Control List disposition and date.
Is not located.	• Indicate research results. • Suspend the missing block using action code R. See IRM 3.40.37.7 for details. • Data Control is responsible for future research.
Is still being worked.	Determine the reason for the delay and expedite resolution.

3.40.37.5
(01-01-2019)
Block Out of Balance (BOB) Register

(1)   This section describes the BOB register and provides instructions. The BOB register is designed for correction like an error register, except that the records often crowd together creating insufficient room in which to make the correction. Form 6813, *Block Out of Balance (BOB) Correction Record* is used to make corrections on the register or when more space is needed. The BOB codes defined in IRM 3.40.37.6.

3.40.37.5.1
(01-01-2016)
Register Format

(1)   Each block has a non-correctable identification line.

a.   The Alpha/Numeric Block Control Number is the three-digit code assigned to each block of input documents.
b.   The program number relates to a particular type of form.
c.   The number in the right corner, under the page number, is a block counter. This field is used to count the number of blocks on the register, since the sequence numbers are not consecutive.

(2)   The register is formatted as follows:

Type	Description
BOB Sequence Number	• Consists of a four-position date (year/Julian Date) and a six-position serial number. • Required for every correction record since it identifies the block on the Error/BOB file.
BOB Correction Match Counter	• Shows the number of times the block is corrected. • Each time a correction is tried, a new BOB Sequence Number is assigned.
Alpha/Numeric Block Control Number	The three-digit code assigned to each block of input documents.
Program number	This relates to a particular type of form.
Block counter	The number in the right corner, under the page number. Use this field to count the number of blocks on the register, since the sequence numbers are not consecutive.

(3) The sequence numbers on the register are not consecutive because the registers show in DLN order. If a special register sort is used, the numbers may list out of sequence.

(4) The BOB registers prints as follows:

    a. Except for IRP, the BOB registers prints in DLN sequence with re-BOBs first for each Master File.

    b. For IRP, the registers get separated by program number. Within each program, the registers get sorted by batch number and alpha block control number, with re-BOBs listed first.

3.40.37.5.2
(01-01-2020)
Block Header Section

(1) The first correctable section of each record is the block header, identified with a "BH" in the first field.

FIELD	NAME	FIELD	NAME
A	Batch Number	H	RPS Indicator
B	Reinput Source Code	I	Prior Year Code
C	Block DLN	L	Block Header Document Count
D	Year Digit	M	Header Pre-journalized Credit Amt
E	Block Header MFT	N	Header Pre-journalized Debit Amt

FIELD	NAME	FIELD	NAME
F	Transaction Code	**O**	Header Secondary Amt
G	Transaction Date		

(2) The block header information comes from whichever form is used to control the documents:

    a.   Form 1332, *Block and Selection Record*, is used to block non-remittance documents.

    b.   Form 813, *Document Register*, is used for remittances and certain adjustment transactions.

    c.   Form 3893, *Re-Entry Document Control*, is prepared to re-enter or reinput documents.

(3) **Field A - Batch number** This field is numeric.

(4) **Field B - Reinput source code**

    a.   For Form 3893, this field should always have an N, R, or 4. Enter "R", "N", or "4" as shown in item 11.

    b.   If no box, or more than one box is marked, refer to other information on Form 3893 or consult your supervisor.

    c.   Leave blank if the block header document is either Form 813 or Form 1332. To blank the field, enter encircled 1 followed by a comma after field designator B.

(5) **Field C—Block DLN**

    a.   This is the first eleven digits of the DLN.

    b.   If the DLN is transcribed incorrectly, correct with action code 6, unless the ISRP format code is incorrect.

    c.   If the format code is incorrect, enter action code R, and route the documents to ISRP for reinput.

    d.   If the DLN is in error. See IRM 3.40.37.6 for further instructions.

    e.   All return payment blocks processed through RRPS must have a Julian Date of 401–766 in the DLN.

(6) **Field D—Year digit**

    a.   This is the fourteenth digit of the DLN.

    b.   The current year is generated whenever the field is left blank by ISRP with two exceptions.

        Exception: If the DLN Julian Date is later than the current date in which case the prior year digit is generated.
For the Revenue Receipts program, the Julian Date can not exceed more than ten days later than the current date.

    c.   The DLN Julian Date may be for the following year in the Revenue Receipts program, toward the end of the year. If the current date is within ten days of the future year Julian Date, the future year digit is generated.

    d.   If the year digit is transcribed or generated incorrectly, correct with action code 6.

    e.   If the DLN is in error. See IRM 3.40.37.6 for further instructions.

(7) **Field E—Block Header MFT**

    a.   Certain documents require an Master File Tax ("MFT") in the block header. If not required in the header, this position is blank. The MFT must also match the SCCF MFT. If this field is corrected to blanks, enter encircled 2 followed by a comma after Field Designator "E".

    b.   The valid header MFTs :

Document Code	Document MFT	Header MFT
17,18, 24, 50, 63, 87	51, 52	
Employee Plans Master File (EPMF)	74	
Individual Retirement Account File (IRAF)	29	29
69 (Form 1096)	69	69
RRPS Payments	various	same as doc.

Note: For BMF Revenue Receipts, all Tax Class 2 documents require a MFT in the block header. (Refer to Document 6209, IRS Processing Codes and Information).

    c.   The block header MFT is possibly corrected with action code 6. However, if an MFT error has caused the documents to process to the wrong Master File or the wrong format code, the block must be voided. Prepare Form 1332 and route to control clerk. Data Control should route to the proper area.

(8) **Fields F through K** – Generally, reserved for specific programs. Fields "F", "G", and "H" have meanings common to several different programs.

Exception: The following instruction does not apply to returns present in IRM 3.40.8, *Block Out of Balance Resolution, Information Returns Processing*.

    a.   Field F—Transaction Code.
    b.   Enter the correct block header transaction code when required. The documents that may require a header transaction code :

Document Code	Transaction Code on Document	Transaction Code in Block Header
45	840	840
51, 52	Transfer In	370
30	84, 986	984, 986
RRPS Payment with Return	03–13, 16, 20–22, 25, 27, 29, 38, 40–44, 46, 59, 60, 65–67, 71, 72, 73, 81, 83, 90–93 or 95 may have a transaction code 610	610
77	460	023, 024, 053, 460 **Note:** The Transaction code is not correctable. If incorrect, reinput with action code R.

(9) **Field G—Transaction Date**

     a.   Enter the correct block header Transaction Date when required.
     b.   The documents that require a transaction date is Form 1040-ES (Document Code 20).

(10) **Field H—RRPS, ISRP AND LOCKBOX**

     a.   Enter "S" for IMF or "2" for BMF for each block of returns for which payments previously entered on the Residual Remittance Processing System with a matching DLN.
     b.   Mark at the top of Form 813 "RRPS." Form 3893 has the "RRPS Return" box marked.
     c.   The RRPS indicator cannot be present with money amounts in field M or N.
     d.   All Integrated Submission Remittance Processing ("ISRP") and Lockbox Returns with Doc codes 06, 08, 10, 12, and 22 must have an "S" indicator for IMF or "2" for BMF.
     e.   A remittance that is originally processed on RRPS, but which is now being reinput with the return should not have an RRPS Return Indicator.
     f.   Any original block of returns that is created on the SCCF by RRPS must have an RRPS indicator in Field H.
     g.   The RRPS indicator is blank if the documents is renumbered after RRPS processing.
     h.   When the RRPS indicator field is erroneously input on a Non RRPS block, line through the RRPS indicator and enter an encircled 1 followed by a comma to clear the RRPS indicator.

(11) **Field L—Block Header Document Count**

a. This count must match the number of documents input (Block Proof Count) and the number of documents on the Service Center Control File (SCCF Count).

b. Inspect the block of documents to determine proper input. If all documents input properly, documents are added or deleted with action code 1 or 2.

c. If only the block header count is in error, correct with action code 6 and adjustment indicator 0, 1, 2, or 3.

d. For non-remittance documents only, the block header count and SCCF Count may be corrected at the same time by using action code 6 with BOB SCCF Adjustment Indicator 3. Enter "6–3" to the left of the block header section. Non-remittance documents have no SCCF amount. Non-remittance documents can have block header amounts for documents codes 34 and 54. If the SCCF adjustment cannot be computer generated, enter action code "6–0" or action code 7 on the register.

e. In these cases, prepare a Form 4028, *Service Center Control File Adjustment Record*, to correct the SCCF Document Count: the SCCF Count is in error, while the block header is correct; the block is a remittance block; and/or the block is a non-remittance or RRPS block. See IRM 3.40.37.6.4.1, Preparing Form 4028, for instructions on preparing and routing Form 4028.

(12) **Field M—Header Pre-journalized Credit Amount**

a. This amount must balance to the credit amounts for each document as listed in the same column.

b. Correction procedures, same as the procedures for Field N.

c. Revenue Receipts, document code 87 cannot have a credit in the block header.

(13) **Field N—Header Pre-journalized Debit Amount**

a. This amount must equal the sum of the debit amount fields in the document records. The debit amounts are directly under block header Field Debit. In addition, the net of the two amount fields (M and N) must equal the SCCF amount if the block is a remittance block.

b. Check the amounts on the individual records to determine the cause of any imbalance. Use Form 813 (or other header document) as an aid in locating errors.

c. If the SCCF is in error, prepare Form 4028, *Service Center Control File Adjustment Record*, per IRM 3.40.37.4, as correct. Do not correct the register until SCCF action is completed.

d. If a special character such as a "($)" is input, a black box can print in the amount field and in the block header totals. Line through the amount field and enter the correct numeric amount.

e. This field is error coded when the document code (Doc Code) is 52 and the amount is non— zero for Account Transfers.

f. For Revenue Receipts, Doc codes 03–13, 16, 20–23, 25–27, 29, 38, 40–44, 46, 59, 60, 65, 67, 71–73, 81, 83, 90–93, and 95 cannot have debit amounts.

g. Doc code 51 processed in the Revenue Receipts program must not have any amounts in the block header.

h. This field is error coded when the Revenue Receipts program Doc code is 51 and the amount is non— zero.

     i.   If the amount on a document is transcribed in error, enter action code 6 and underline the alpha field designator. Enter the correct amount and a field breaker.

(14) **Field O—Header Secondary Amount**

    a.   This field must balance to the secondary amounts listed in the same column.

    b.   Refer to Field N for correction procedures.

3.40.37.5.3
(01-01-2016)
Document Record
Sections

(1) Each DLN within a block is transcribed and printed on the BOB register.

    a.   For some BOB codes, the computer has determined that individual document records to be unnecessary to resolve the BOB condition and not printed.

    b.   For other codes, only the first document of a block is printed.

(2) The first two positions of each document record are reserved for error indicators. Used to quickly locate any document that has mixed data or an out-of-sequence condition. Check every field of the error coded documents and correct as indicated.

Code	Shows the following:
"A"	A mixed data situation is detected during the edit run. This means that data is transcribed into the wrong field, sections, or documents. Code "A" may appear to the left of any section of a document.
"*"	A section or document is transcribed out-of-sequence.
	Example: Section 03 of a document is transcribed before section 02. Normally the data for the out-of-sequence section is added with action code 3 or 5, indicating that the section input is invalid for the type of document processed or that a required section is not input. Check the document and correct any sections input in error. The section number is not available to correct. Thus, any incorrect sections are deleted using action code 4 and new sections added with action code 5.
	This code appears to the left of the first section of a document only.
"@"	A non-consecutive serial number in an original input block exists.

(3) The positions that follow are the document serial number, document section number, name control, and taxpayer identification number ("TIN").

    a.   These fields to be for reference only and are not corrected with action code 6. However, the serial and section numbers is part of the correction record if the section is corrected.

    b.   If action code 3 or 5 is used for purposes of substituting or adding a section, these reference fields are normally required. See the correct section of *IRM 3.24*, *ISRP System*, for the format of the input record following the action code.

(4) The remaining data in the document records is determined by the various return programs. Remember the amount fields must balance to the amount in the block header column directly above the fields. The fields corrected with action code 6 are the fields with alpha field designators only.

a. Debit amount is identified with alpha field designator G. If more than one debit is listed for a single document, fields H through L may also have debits. The sum of document fields G through L must balance to header Field N.

b. Credit amount is identified with field designator M and more credits Designated as fields N through R. The sum of document fields M through R must equal the amount in header field M. These amounts will always be credits. A minus sign shows a negative credit.

c. Secondary amounts will be identified with field designator S and more amounts designated as fields T through X. The sum of all document fields S through X must equal the amount and match the sign in header field O.

(5) Action codes 1, 3, and 5 do not use alpha field designators. The alpha field designators used with action code 6 only.

3.40.37.5.4
(01-01-2019)
Control of Block Out of Balance (BOB) Registers

(1) When the BOB registers is worked, the BOB Control Clerk blocks the registers and Form 6813, *Block out of Balance (BOB) Correction Record*, routing to ISRP for input using procedures outlined in IRM 3.24.162, *BOB Transcription Instructions*.

a. Sort the registers by Master File (format code) and divide into blocks of 100 or fewer corrections. Assign an Alpha Block Control number to the first register in the block.

b. Enter a consecutive serial number beginning with "00" for each DLN Serial Number (including BH) for which a correction is entered. The serial number is to the left of the DLN Serial Number.

(2) The registers may be mixed with Form 6813, *Block out of Balance (BOB) Correction Record*, however, correct each sequence number either on the register or Form 6813, not both.

(3) Every sequence number present on the register should have a correction on the register or the Form 6813, *Block out of Balance (BOB) Correction Record*.

3.40.37.5.5
(03-06-2019)
Corrections of Block Out of Balance (BOB) Register

(1) To enter corrections on the BOB register, purple pencil or ink.

(2) Field corrections limited to 178 positions per ISRP section. If a long document section is entered on Form 6813, *Block out of Balance (BOB) Correction Record*, stop entering data after about 170 positions and enter an "@" as an ISRP section breaker. Then complete the section beginning on the next line.

Note: This is the only situation where "@" is entered by the BOB Resolution function.

(3) Enter a comma after each corrected field in the block header section but ***not*** in the following cases:

a. A negative money amount in the block header section.
b. After the action code or SCCF Adjustment indicator.
c. Action codes 2, 4, 7, D, N, or R.
d. After Name Control/TIN.

(4)   Enter a pound sign ("#") following each field requiring a negative ("–") field breaker.

(5)   Always enter dollars and cents together for money amounts. Do *not* enter a decimal point or a space for money amounts.

(6)   Never enter a breaker for UNDRPRT. This is a computer-generated field appearing on various EDIT TBL formats.

(7)   To distinguish between the letter 'O' and the number zero, zeros are written with a line drawn through the middle of the oval.
Example: 458900.
Write as: 4589∅∅.

3.40.37.6
(01-01-2016)
Service Center Control File (SCCF)

(1)   Every document block processed in the campus is established for count and amount on the SCCF.

(2)   Many BOB conditions have a direct effect on the Service Center Control File ("SCCF").

    a.   Some BOBs result from inconsistencies between the block header and the information on the SCCF. The block DLN may not be present on the SCCF (BOB code P) or the count or amount may not match the SCCF record (BOB code R).

    b.   In other cases, the correction necessary to resolve the BOB condition would cause the SCCF to become out of balance. The SCCF must be adjusted for the correction to be valid. Sometimes the SCCF is adjusted automatically from the BOB correction record, while at other times, Form 4028, *Service Center Control File Adjustment Record*, or Form 4028-A, *Service Center Control File (SCCF) Renumber Adjustment Record*, is prepared.

(3)   Each BOB register that has a SCCF imbalance prints the SCCF data at the bottom of the register.

    a.   Except for BOB code P, the SCCF record agrees with the block header record whenever this section is not printed.

    b.   For document codes 34 and 54, the SCCF amount fields will always be blank, even though block header amounts is present.

(4)   All employees working BOB registers must be familiar with general SCCF concepts, including the following:

    a.   Every block of documents processed in the campus is established for count and amount on the SCCF file. When the block goes to BOBs, Errors, or Rejects, the SCCF status is updated, and the block becomes settled when all records have gone to good tape or is deleted.

    b.   Each correction to a BOB register may have an impact on the SCCF. Do not try to change the DLN, count, or amount on the block header without considering the impact on the SCCF.

    c.   If you discover that a block is processed with the wrong DLN (even if the block is not on the BOB register), initiate action to correct the erroneous block by pulling the block and making the necessary corrections or by notifying Data Controls immediately.

    d.   If you discover that a block is established on the SCCF that does not really exist, notify Data Controls to delete the DLN from the SCCF.

**Service Center Control
File (SCCF) Document
Locator Number (DLN)
Key File**

(1) Information is extracted from the Service Center Control File each day before mainline processing. For purposes of comparison with each block as it is analyzed for BOB conditions.

    a. This extract takes each SCCF DLN with open manual count and compares the suspense count and amount with the incoming block to ensure that the SCCF and block header record are compatible.

    b. Blocks will be checked against Master Control records input on the same day.

    c. BOB codes P, R, and S are created from comparison of the block header with the SCCF DLN key file and incoming SCCF records.

(2) The IMF Individual Control File Transcript fields:

- Current Date
- DLN
- Original Count and Amount
- Manual Count and Amount
- Error Count and Amount
- Reject Count and Amount
- Delete Count and Amount
- Good Count and Amount
- Batch and Program Number
- Action Delete Status Indicator
- Block Status Code
- BOB Indicator
- Age Counter
- Historic Cycle

(3) The key file has the entire SCCF without regard to the Master File. Therefore, the key file can detect duplicate DLN conditions which cross Master Files is undetected by the SCCF. The SCCF posting analysis keeps each Master File separated.

(4) The SCCF Manual Count and amount print at the bottom of the BOB register for each affected block. The SCCF amount should match the net of the credit, or debit amounts in the block header for pre-journalized blocks. IRP and document codes 34 and 54 do not have amounts on the SCCF.

(5) The SCCF DLN key file is also compared to the block header for corrected BOBs. Re-BOB, if a block does not yet match the SCCF.

(6) Every SCCF-related BOB condition generates a SCCF transcript to assist in resolving the out-of-balance condition.

    a. BOB codes N, Q, R, and S generate transcript codes BN, BQ, BR, and BS, respectively. BOB code P generates a transcript code of NR.

    b. A copy of the SCCF Transcript, SCF–07–43, is received and used by the BOB function each day.

    c. Transcript codes BN, BP, BQ, BR, and BS is printed when no other transcript condition applies and intended only to assist with research.

(7) For the most current SCCF research, use command code SCFTR.

3.40.37.6.2
(01-01-2016)
**Renumbering
Documents**

(1) Frequently, a block of documents requires renumbering, either because the DLN is invalid for the documents in process or because a duplicate DLN is assigned.

(2) Each new DLN is established on the Service Center Control File. The new DLN is assigned before the BOB register is released. Specific procedures for assigning the renumbered DLN vary slightly for each campus.

Note: Some centers have designated block numbers for use in renumbering BOBs. In other centers, the block is hand carried to Receipt and Control where a new number is entered on each document.

IF	THEN
The DLN on the BOB register agrees with the DLN on the SCCF, but the block is renumbered and the block is non-remittance,	• The SCCF is corrected automatically. See IRM 3.40.37.6.3. • Document codes 34 and 54 will be non-remittance on the SCCF even though amounts may be present on the block header.
The DLN is correct on the BOB register but incorrect on the SCCF, or if the block is with-remittance,	Prepare a SCCF adjustment on Form 4028 or Form 4028-A.
The BOB code is P, Q, or R,	Do not enter a generated renumbered adjustment. The SCCF does not accept the record because the old DLN is not correct on the SCCF.
The DLN is transcribed incorrectly,	Simply correct with action code 6, SCCF Adjustment Indicator 0. No SCCF adjustment or document renumbering is necessary.

(3) If a part of a block requires renumbering, it is not necessary to reinput the remaining documents that is numbered correctly. Instead, charge-out the incorrectly numbered documents and correct the block count on the header.

    a. For non-remittance documents, enter 6–3 and correct the count on the register. The SCCF count is automatically corrected. Line out the DLN on the documents and route to Receipt and Control for numbering and input.

    b. For remittance, RRPS, and other documents that require a complete audit trail, prepare a "Renumber" SCCF adjustment on Form 4028-A.

    c. Renumber the documents after the SCCF adjustment has posted, enter 6–0 on the register with the corrected document count.

(4) When a block with a duplicating or wrong DLN is changed, the BOB technician uses "SCFAJ" and inputs a From To Code 9–9 showing the cross-reference DLN in the remarks field.

    a. Use the associated ABC of the re-BOBed block as part of the SCFAJ record to support the audit trail, then input a 1–0 adjustment to remove the BOB indicator. Also, a 1–0 adjustment could show the cross-reference DLN instead of "Remove BOB IND" in the Remarks field.

    b. A listing of old and new DLNs is submitted to the lead(s) or supervisor so these DLN changes can be coordinated with the User Support Staff for management of "TP" transactions.

(5)   When a block or partial block is changed or moved, use SCFAJ to show the cross-reference DLNs for both the old and new DLNs in the Remarks field.

3.40.37.6.3
(01-01-2019)
Generated Service Center Control File (SCCF) Adjustments

(1)   Generated adjustments to the Service Center Control File are valid for non-remittance blocks only. Whenever a remittance block is adjusted, Form 4028 is required, even if no change to amounts.

(2)   Generated SCCF adjustments can be made only when the SCCF and block header agree. That is, the necessary SCCF change is also needed for the block header.

(3)   To automatically adjust the SCCF, enter a BOB SCCF Adjustment Indicator immediately to the right of the action code on the block header record.

BOB SCCF Adjustment Indicator	Description	Action
1	Use this code with action code D or N to remove a block from processing.	• Use to delete a block DLN from the SCCF. • For action code N, correct the DLN, (Fields C and D) plus a new master file code if the master file is being changed. • Line through Field C and enter the corrected DLN and MFT (Field E) as a single correction above Field C.
2	Used only if the document format code and Master File have not changed. Otherwise, use action code N, Indicator 1 and reinput the documents.	• Use with action code 6 to change the DLN on the block header and on the SCCF without removing the documents from processing. • This code can be with action code 6, use to correct the block document count on the SCCF and block header.
3		If both the count and DLN must be corrected, correct the count first. Then correct the DLN when the block re-BOBs.

(4)   The block header and the SCCF must both require the same correction to the document count and the block must be non-remittance.

   a.   Enter 6–3 in front of the block header section and line through the count (Field L).
   b.   Enter the correct count above the field.

(5)   The BOB SCCF Adjustment Indicator is required for all corrections to the block header section, except for action code 7 or R. If no SCCF adjustment is requested, enter 0. See IRM 3.40.37.7 for action codes and IRM 3.40.37.8 for BOB codes.

| 3.40.37.6.4
(01-01-2016)
Form 4028, Service Center Control File (SCCF) Adjustment Record | (1) | Whenever a SCCF adjustment cannot generate from the correction of the register, prepare Form 4028 or Form 4028-A to manually adjust the SCCF. Prepare in duplicate if required by local procedures. The procedures in this manual cover the situations normally encountered by BOB Correction. Complete instructions for adjusting the SCCF with Form 4028 included in IRM 3.17.30, *SC Data Controls*. |

(2) The following examples represent the most common type of adjustments needed for BOBs:

    a.   If the SCCF original and suspense document count or amount is in error, use adjustment code 70 to increase. Enter the net increase in the count and/or amount, not the total.

    b.   Use adjustment code 80 to decrease the original and suspense count and/or amount, entering the net decrease. Use Code 80 only to correct an inaccurate count or amount on a block, not to delete a document.

    c.   Enter adjustment code 00 to establish a new DLN.

    d.   Use code 12 to delete a document that is originally on the block but is subsequently deleted.

    e.   If the DLN is incorrect on the SCCF but correct on the document, prepare two adjustment entries. Use code 12 to remove the incorrect DLN and code 00 to establish the correct number.

3.40.37.6.4.1
(01-01-2016)
Preparing Form 4028, Service Center Control File (SCCF) Adjustment Record

(1) Every adjustment on Form 4028 includes the following:

    a.   Adjustment code—The listed codes normally used for BOBs. If different types of adjustments will be needed, see IRM 3.17.30, *SC Data Controls*.

    b.   Master File Code—Enter as shown in the upper center part of the form.

    c.   Document Locator Number—Enter the block DLN plus year digit for the DLN adjusted on the SCCF.

    d.   Control Record Source Code—Always enter B for BOBs.

    e.   Reason for Adjustment Column—Enter an explanation of the adjustment; include the BOB sequence number to provide an audit trail.

(2) Other items present on Form 4028 include:

Block Title	Instruction
SER#	The Serial number is normally entered by the Accounting Operation, and is in sequential order (00, 01, 02, etc.).
Alpha Block Control Number	Enter the ABC if known. This position is not validity checked but used to help locate documents or improve the audit trail.
Reinput Source Code	If Form 3893 is the block header document, enter N for nullified un-postable or R for reprocessable. For normal reinputs and original processing, leave this position blank.
Document Count	Enter the number of adjusted items. If the adjustment does not affect document counts, leave blank.

Block Title	Instruction
Credit and Debit Adjustment Amounts	Enter the adjusted amount of credit or debit. *Reminder:* This is the SCCF and not the block header amount. Document codes 34 and 54 are non-remittance on the SCCF even though amounts may be present on the block header.
CR Source Code	Enter CR source code B for BOBs
Serial Number	When the document count of the adjustment is 1, enter the serial number of the adjusted document.

(3) Complete the header part of Form 4028, as needed.

    a. Enter an adjustment number for each transmittal to data controls. A suggested numbering system is a five-digit serial number preceded by the letter B for BOBs.

    b. Enter the name and unit of the preparer and the current date.

    c. Mark the Master File in the heading if only one file is affected. Under Service Center Replacement System (SCRS), the Master Files is mixed on a single form. However, when adjusting money amounts, the general ledger function may request that Master Files be kept.

(4) Route the Adjustment Transmittal to the Data Controls function for input with other SCCF adjustments. Data Controls determines if a ledger entry is required. Form 4028 is input by accounting technicians through IDRS using command code SCFAJ. Specific procedures vary slightly for some campuses.

(5) When a SCCF adjustment is prepared, the BOB register normally is held until the adjustment has posted to the SCCF. However, the register is released immediately for SCCF adjustment codes 1–0 and 7–2.

3.40.37.6.4.2
(01-01-2016)
Preparing Form 4028-A, Service Center Control File (SCCF) Renumber Adjustment Record

(1) A Renumber SCCF Adjustment is prepared on Form 4028-A, *Service Center Control File (SCCF) Renumber Adjustment Record*. This type of adjustment is only used for documents being renumbered and only when the old DLN is being removed from SCCF.

    a. Enter CR source code B.

    b. Enter the new block DLN in the New Block DLN column followed by the serial number.

    c. Enter the reason for the adjustment and the BOB Sequence Number in the remark's column.

(2) After completion, Form 4028-A is routed to Accounting, for input using Command Code SCFAJ. Following is the SCCF From-To Codes.

FROM	TO	Description
0	0	Raw/Manual
0	1	Raw to BOB
0	2	Raw to Delete

FROM	TO	Description
0	3	Raw to Error
0	4	Raw to Rejects
0	5	Raw to Good
1	0	BOB to Raw/Reinput
1	2	BOB to Delete Remove old DLN
1	3	BOB to Error
1	4	BOB to Reject
1	5	BOB to Good
3	0	Error to Raw/Reinput
3	2	Error to Delete
3	4	Error to Reject
3	5	Error to Good Tape
4	0	Reject to Raw/Reinput
4	2	Reject to Delete/Remove Old DLN
4	5	Reject to Good Tape
5	0	TEP Delete
6	0	Unpostable to Raw/Reinput
6	2	Unpostable to Delete
6	4	Unpostable to Rejects
7	0	Increase Original/Manual
8	0	Decrease Original/Manual
8	2	Delete Block from SCCF Next run
9	9	Memo Adjustment

Note: Key is as follows:

- **0** - Manual
- **1** - BOB
- **2** - Delete
- **3** - Error
- **4** - Rejects
- **5** - Good Tape
- **6** - Unpostables
- **7** - Increase
- **8** - Decrease

| 3.40.37.6.5 (01-01-2019) **Researching the Service Center Control File (SCCF)** | (1) | In resolving BOB cases, it is necessary to research the open SCCF for purposes of determining what DLNs is processed. |

(2) The current complete SCCF file is available from any Sperry or IBM IDRS terminal using Command Code SCFTR.

(3) To access any DLN on the SCCF, enter Command Code SCFTR, a space followed by the Master File System Code, the Block DLN, and your entry code.

    a. The master file system codes:

Master File	System Codes
1	Individual Master File (IMF)
2	Business Master File (BMF)
3	Employee Plans Master File (EPMF)
5	Information Returns Processing (IRP)
6	Non- Master File (NMF)

    b. Enter the DLN as twelve numeric without hyphens or spaces.

(4) When researching **other** DLNs from the same Master File, use TAB key twice (rather than using a programmed function key or re-keying the Command Code) which places the cursor on the first position of the DLN for overlay of another DLN. One of the following displays results:

IF	THEN
a. The request has a non-numeric Master File System Code or fewer than twelve numerics in the DLN,	The message displays "Invalid Request."
b. More than twelve numeric entered,	The first twelve is recognized.
c. Non-Master File,	Enter the DLN with the true tax class or tax class 6.
d. The DLN is not on the SCCF for the requested master file,	The message displays "No Record of DLN." Re-check the master file and DLN of the request.
e. Any positions entered incorrectly,	Compare with the correct request, re-enter the entry code, and send.
f. The DLN is open on the SCCF,	The complete transcript displays.
g. The block is fully processed and removed to the Historic transcript,	A SCFTRH reactivation record displays.
h. You need to see the complete block record of the move to end of the first line,	Enter your entry code and send. The complete record is available using SCFTR the next day.

IF	THEN
i. You do *not* need the complete record,	Enter any other command code.

(5)   The on-line control file is updated daily at the conclusion of the SCF–03 run and continuously from on-line SCFAJ adjustments.

(6)   Use the print function to generate a copy of the transcript. For multi-page transcripts, this is the only way to view the entire record simultaneously. However, print the transcript only when necessary.

3.40.37.7
(01-01-2016)
Action Codes

(1)   Every correction to the BOB register needs an action code. The valid action codes:

- 1 through 7
- D
- N
- R

Action Code	Description	Action
1	Use to add a document. Enter all the data required for the document on the correction record. If the document has more than one section, enter a separate code 1 for each section. For certain Form 1040, Form 1120, and Form 941, documents may be added using an abbreviated format.	Enter action code 1, followed by the name control or check digit (if available) and Taxpayer Identification Number (TIN), with no spaces or field breakers.
2	Use to remove a document.	Enter to the left of the first section to be deleted. This code is valid only for blocks having more than only one document.
3	Use to substitute or overlay a section.	The code is like action code 5, except that the corrected section is already on the BOB register. Use whenever the necessary alpha field designators is not displayed. **Note:** This correction is not valid for the block header.
4	Use to remove a document section.	If the section cannot be deleted, the block re-BOBs.
5	Use to add a section to a document. The section does not print on the BOB register.	

Action Code	Description	Action
6	Use to change one or more fields within a section.	When using this code for the block header, enter the SCCF Adjustment Indicator 0, 2, or 3 behind the action code. *Note:* To be valid, at least one field within the section is changed. Any section, including the block header section, which has alpha field designators is corrected with action code 6.
7	Use to indicate a dummy correction.	If the block is correct without any changes, placing action code 7 in the block header section clears the BOB condition. *Note:* Action code 7 is not used with any other correction. Do not enter a SCCF Adjustments Indicator.
D	Use to delete or void a block that should not be processed. Use action code *and* Adjustment Indicator D–0 to: 1. Remove a block that should not be processed. 2. Remove a block that has already processed. 3. Remove a duplicate block (BOB code N) D–1 is used to remove a block from the SCCF.	Enter BOB SCCF Adjustment Indicator 0 or 1.
N	Use to renumber a block.	Enter the new DLN and SCCF Adjustment Indicator 0 or 1.
R	Use to reinput an entire block with the same DLN or to suspend a missing block to Data Controls for further research. Also, use code R for certain duplicate blocks that is already reinput.	Do ***not*** enter a SCCF Adjustment Indicator.

3.40.37.7.1
(01-01-2016)
Action Code 1

(1) Use action code 1 to add a document. All the data required for the document is entered on the correction record.

a.   If the document has more than one section, enter a separate code 1 for each section.

b.   For certain Form 1040, Form 1120, and Form 941, documents may be added using an abbreviated format.

(2)   Enter action code 1, followed by the name control or check digit (if available) and Taxpayer Identification Number (TIN), with no spaces or field breakers.

(3)   A modified BOB correction (non-remittance documents) method for adding a document is in production since early 1985 for Form 941 and Form 1040 (and their related series) and Form 1120 (except Form 1120-S, Form 1120-H, and Form 1120-POL). Excluding Form 943, Form 1040-ES, and Form 1042 (etc.). When using this BOB correction method, ERS action code 001 is generated, forcing the document to ERS (for Form 1120, the document is forced to the error register). However, this frees the remainder of the block for further processing. The modified BOB correction works only when the section number 01 is entered, the BOB action code is 1, and a name control and Social Security Number (SSN) is entered.

Example:	**615300003506011FROG000234578**		
	A	B C D E	F
A=BOB Sequence Number B=DLN Serial Number C=Section Number D=BOB Action Code E=Name Control/Check Digit F=SSN			

(4)   Another modified BOB correction (for remittance blocks) method for Form 1040 is previously implemented for the 1986 processing year. The correction record is entered the same way as a non-remittance correction record except that in addition to entering section number 01, a BOB action code of 1, and a name control or check digit and SSN, an alpha character "R" is entered after the SSN immediately followed by the remittance amount. Spaces and commas are invalid for both BOBs correction methods. As with non-remittance documents, ERS action code 001 generates.

Note: These procedures do ***not*** apply if more than five documents needs added to a block. Use either the complete format, reinput the entire block with action code R, or, if allowed, remove the missing documents from the block for separate processing. (The number of documents added to a block can change at the discretion of the campus)

Example:	**615300003506011FROG000234578R1250**			
	A	B C DE	F	G H
(A=BOB Sequence Number, B=DLN Serial Number, C=Section Number, D=BOB Action Code, E=Name Control/Check Digit, F=SSN, G=Remittance Indicator, and H=Remittance Amount)				

(5)   When both the TIN and the name control is missing, follow these procedures:

a. Use four alpha character. "Z" for the name control and nine "9" as the TIN.

b. For Form 1040, use the abbreviated format and enter the remittance indicator and amount, if necessary.

c. Use the complete format for Form 941, Form 943, Form CT-1, Form 720, Form 1065, Form 1041, Form 990/EZ, Revenue Receipts and enter the ERS action code 510.

d. For all other documents, use the complete format and enter condition code "U".

e. When a Form 813 is present, use SSN/Employer Identification Number (EIN) and name control in place of four alpha characters "Z" and nine "9s" as the TIN.

3.40.37.7.2
(01-01-2016)
Action Codes 1, 3, and 5

(1) Action codes 1, 3, and 5 is usually input on Form 6813, *BOB Correction Record*, since the BOB register does not have enough room for all required data. Do not enter alpha field designators.

a. For the block header, enter document section number 00.

b. Enter the data for each section in the same order as transcribed per *IRM 3.24*, ISRP System.

(2) Corrections using action codes 2, 4, 6, 7, D, R, and N can usually be input directly on the BOB register.

(3) The registers and Form 6813 routes together to ISRP. Make sure that each sequence number is corrected either on the register or the form, but not both.

a. If the correction is entered on Form 6813, *BOB Correction Record*, line through the sequence number on the register.

b. When Form 6813 is used, all corrections for that sequence number is entered on Form 6813.

(4) Use action codes D, R, and N to remove the block from the BOB file. When using these codes, the documents cannot continue processing.

a. If the documents need processed, route them to Batching or ISRP for input.

b. If local procedures require document routing directly to ISRP, prepare Form 9382, *Batch Transmittal*, assign a batch number, and prepare the necessary batch control cards.

c. Always enter a BOB SCCF Adjustment Indicator 0 or 1 immediately after code D or N. action code D, N, or R is not used with any other correction.

(5) Enter the information on the BOB register as follows:

a. Enter action codes to the left of the document section number being corrected.

b. For the block header, enter the action code with SCCF Adjustment Indicator to the left of the "BH".

c. If using Form 6813, *Block out of Balance (BOB) Correction Record*, enter the action code in the designated box.

3.40.37.8
(01-01-2019)
Block Out of Balance (BOB) Codes

(1) Each of the BOB codes is listed below. Each block has one or more BOB codes to the right of the sequence number.

BOB Codes	Explanation
BOB Code **1**	Sequence Error
BOB Code **5**	Invalid Block Header
BOB Code **6**	Invalid Payment Amounts
BOB Code **7**	Payer Count Imbalance
BOB Code **8**	Invalid Account Type Code
BOB Code **9**	Block Imbalance
BOB Code **A**	Mixed Data
BOB Code **M**	ISRP Mixed Data
BOB Code **N**	Duplicate Document Locator Number (DLN)
BOB Code **P**	DLN not on Service Center Control File (SCCF)
BOB Code **Q**	Incompatible Status on SCCF
BOB Code **R**	Header Inconsistent with SCCF
BOB Code **S**	Multiple SCCF Records
BOB Code **T**	Invalid Format Code
BOB Code **X**	Invalid Correction Attempt

3.40.37.8.1
(01-01-2016)
BOB Code 1 - Sequence Error

(1) One of the following conditions is present in the block:

   a.   An invalid section number or serial number.
   b.   A section number or serial number is out of sequence. That is, the section or serial number is not greater than the number of the prior record.
   c.   The first record of a block is not a block header.
   d.   A required section is missing from a document.
   e.   A section is present that is invalid for the document being processed.
   f.   A systemic problem—call Computer Systems Analyst.

(2) If transcription errors caused the BOB condition:

   a.   Enter the correct sections or documents using action code 3 to overlay a section.
   b.   If a document or section is transcribed twice, remove with action code 2 or 4. If necessary, a document is deleted, and added back when the block re-BOBs.

(3) If one document in a block has an invalid or missing section because the document is mis-blocked, delete the document with action code 2 and correct the count in the block header with action code 6.

      a.   For non-remittance blocks, use SCCF Adjustment Indicator 3 to automatically adjust the count on the SCCF.

      b.   For remittance documents, obtain a new DLN according to local procedures. Prepare Form 4028-A to change the individual document DLN that is in error. Then correct the count on the register with action code 6–0.

(4)   Add sections or documents in the proper sequence.

      a.   An out-of-sequence section is found by an asterisk (*) at the left of the record.

      b.   Reinput with action code R, any block with out-of-sequence serial numbers.

(5)   Do not try to correct any section number or other field with action code 6 without an alpha field designator. Instead, use action code 3 to overlay a section.

3.40.37.8.2
(01-01-2016)
BOB Code 5 - Block Header Invalid Condition

(1)   The following information applies to correct a block header invalid condition. The specific requirements for the block header is included in IRM 3.40.37.4.2.

      a.   If 5 is the only BOB code present, only the block header section prints on the register.

      b.   An asterisk normally prints to the left of the alpha field designator of the invalid field.

      c.   If the asterisk field is correct, check format code and program fields. Work is reinput with action code R.

(2)   Consider the impact on the Service Center Control File when changing the DLN (Field C), or Year Digit (Field D). The count and amount fields (L, M, and N) also affect the SCCF, but normally would not error with a BOB code 5.

(3)   On certain revenue receipts document codes, you must enter 00 in field "M".

3.40.37.8.3
(01-01-2016)
BOB Code 9 - Block Imbalance

(1)   BOB code 9 is assigned to a block of documents when the computer accumulated totals for document count, pre-journalized credits, pre-journalized debits, or secondary block amounts do not equal the corresponding totals in the block header record. The computer accumulated totals is printed on the Block Proof Total line for the block on the BOB Listing. Differences between the computer accumulated totals and block header totals is printed on the difference line for the block.

(2)   For all other blocks with BOB code 9, examine the source documents and register to determine the correct count and amount.

(3)   Count errors. Take the following actions to correct the errors.

      a.   Check the BOB register to determine that every serial number shown on the header document is entered and that none have been entered twice. A BOB code 1 may also be present, identifying a sequence error. An "@" shows nonconsecutive documents on an original block.

      b.   If a document is omitted from transcription, add the record using action code 1. See IRM 3.40.37.7.1.

      c.   Check for notations on the header document to determine if the documents is removed or amounts changed. If the header count is in error, correct with action code 6.

   d.   To correct the SCCF Count, enter BOB SCCF Adjustment Indicator 3 immediately after the action code for non-remittance blocks only.

   e.   If the SCCF Count is corrected for a remittance block, prepare Form 4028 using adjustment code 70 to increase the count or 80 to decrease the count. See IRM 3.40.37.6.4.1 .

   f.   Remember that the SCCF and header will be in agreement when BOB code 9 is present without other codes. Thus, whenever the header count is changed, also correct the SCCF count.

   g.   If a document is missing, check for any Form 2275, *Records Request, Charge and Recharge*, or a notation on the header document. Search the block carefully to determine if two documents is fastened together or if the document is out of sequence. Search all blocks from the same batch that may have BOBed because too many documents present. Inspect the batch holding area for any loose document that separated from the block.

   h.   If a remittance document is not found, prepare Form 2275, *Records Request, Charge and Recharge*, as a substitute for the missing document.

(4)   If a RRPS 813 document is present, use SSN/EIN and name control in place of four alpha characters "Z" and nine "9s".

   a.   Enter the DLN and any debit or credit amount on Form 2275.
   b.   Notate "Lost Document" in remarks.
   c.   Enter a "U" code or ERS action code 510 on Form 2275.
   d.   Enter a substitute record on the BOB register.
   e.   Enter any amount required to bring the block into balance.
   f.   If a condition code field is available, enter code "U". For a return in the Form 1040, Form 941, Form 1065, Form 1041, Form 1066, Form 943, Form 940EZ, Form 1040-ES, Form 720, Form 990, Form 990-EZ, Form 1120-S, Form 7004, Form 8736, Form 2758, Revenue Receipts or CT-1 series, enter ERS action code 510.
   g.   Leave the remaining record blank unless fields is input to prevent new BOB conditions.

(5)   For non-remittance documents, make the same search for a missing document. If not found, annotate on Form 1332 that the document is missing. Use action code 6–3 if the SCCF is also changed.

(6)   Block imbalance on credits, debits, or secondary amounts.

(7)   Verify that block header record amounts agree with totals on the control document (Form 813 or Form 3893).

IF	AND	THEN
a. The control document totals do not agree with the header or Block Proof Totals,		Contact Receipt and Control to verify amount on encoder tape and ensure greenies are checked and necessary corrections made.

IF	AND	THEN
b. The control document totals do not agree with the block header line of the BOB Listing or the Block Proof Totals,		Correct the block header plus correct the individual documents. Recompute the differences for the block using the totals on the control document and the Block Proof Totals.
c. The control document totals agree with the block header line of the BOB Listing, or the difference is re-computed using the totals on the control document and the Block Proof Totals.	The Block Proof Total is greater than the block header amount,	Check the balancing amounts printed on the BOB register for an amount equal to the difference.
	The balancing amount is equal to the difference, and it is determined that the amount is erroneous,	Enter the correct amount on the BOB register using action code 6.
	The balancing amount does not equal the difference, or A correction made to the amount is erroneous or is for an amount other than the exact amount of the imbalance, or The Block Proof Total is less than the block header amount,	Check the balancing amounts shown on the BOB register against the source documents.
d. No errors found and all balancing amounts transcribed correctly,		Check for errors on Form 813 or Form 3893. For example: Check for an amount that has changed on Form 813 without a corresponding change on the source document, or without a block total adjusting for the change. Also, check for uncorrected errors in listing balancing amounts on Form 813 or verify any money amounts entered on Form 3893.
e. No errors found,		Correct the SCCF count. Prepare Form 4028 to make a corresponding adjustment to the SCCF, as needed. SeeIRM 3.40.37.6.4 for instructions. *Note:* Do not release the BOB register until SCCF and journal action is complete.

(8)   As source document errors are detected, enter the correct amount on the BOB register, keeping in mind the effect of the corrections on the amount of imbalance. Stop the checking of balancing amounts when the effect of a correction is to bring the block into balance. Enter each correction on the register with action code 6 if the alpha field designator is shown on the register or action code 3 if the field designator is not shown.

3.40.37.8.4
(01-01-2016)
BOB Code A - Mixed Data Identical Data

(1)   This code is generated whenever the mainline computer detects data that suggests mixed document information. A mixed problem Code Indicator A appears in front of the documents identified as mixed data. Instead of the normal alpha field designators, the entire record is printed for each section in the ISRP input format. Each program determines the specific mixed data checks.

Note: A common example of a mixed data condition is consecutive returns having identical entity or tax information.

(2)   Correct the mixed records using any necessary action codes. Substitute mixed data or incorrect sections using action code 3. If the record is correct, enter action code 7 for the block header section.

(3)   If several documents transcribed incorrectly, it is NOT necessary to reinput the entire block or make many document corrections.

   a.   Prepare Form 3893 to reinput only those documents that must be transcribed again.
   b.   Prepare Form 4028 with From-To Code 1–0 for the count and amount of the documents remaining reinput Data.
   c.   After the SCCF adjustment has posted, correct the count and amount on the register with action code 6–0 and remove the erroneous documents with action code 2.
   d.   Note the date and action taken on Form 813 or Form 1332.

(4)   If the mixed data involves the original and a copy of the same document, remove the second document using action code 2 and correct the SCCF count with action code 6–3. "X-Out" any **true** duplicate and staple the copy behind the original or first document.

(5)   If a prior year return is batched in a current year block, enter the tax period for the prior year return using action code 3.

(6)   When the mixed data involves consecutive documents with identical SSNs, line through the duplicate SSN and enter nine (9s). This forces the document to ERS for more research and assignment of a new number. Note on the return with the duplicate SSN that the return has the same SSN as another.

3.40.37.8.5
(01-01-2016)
BOB Code M - Integrated Submission and Remit Processing (ISRP) Mixed Data

(1)   This code is used for errors found by the ISRP data entry clerk. A note is attached from ISRP indicating the input error.

(2)   Correction procedure is the same as for BOB code A.

(3)   If no note is attached, and no other BOB condition is present, correct with action code 7 for the block header section.

3.40.37.8.6
(01-01-2016)
BOB Code N - Duplicate
Document Locator
Number (DLN)

(1) If two or more original blocks are entered on the same day with the same DLN, one or both blocks appears on the BOB register with BOB code N.

    a. Normally, only the second block shall BOB for documents entered through ISRP. For RRPS, both blocks BOB. However, code S and/or R may appear.

    b. Because of the nature of the SCCF DLN Key File, if a BOB code P is present, BOB code N does *not* appear.

(2) The two blocks should be considered together for proper resolution. Use the BN SCCF Transcript to research the complete SCCF history.

(3) If Form 3893 is present indicating the documents not original, make sure the Reinput source code is entered in Field B. See IRM 3.40.37.5.5 for the correct codes.

(4) If the block on the BOB register is transcribed incorrectly, enter the correct DLN. Use action code 6 unless the transcription error has generated incorrect format codes. If the documents require enter action code N, SCCF Adjustment Indicator 0. Reinput of a SCCF adjustment is not necessary, as the correct DLN is established already.

(5) If the block that did not BOB has a DLN that is entered incorrectly, contact Data Controls immediately. Data Controls may switch the DLNs on the documents to allow the continuation of processing to continue or they may take action to delete block for renumbering. This condition does not apply to RRPS block.

(6) If both DLNs entered correctly and original blocks, one block is renumbered. If possible, renumber the block that appeared on the BOB r.

    a. Assign a new DLN to the duplicate block according to procedures.

    b. Establish the new DLN on the SCCF using adjustment code 00. Enter 9–9 to show X-Ref DLNs for the old to the new to the old on each SCFTR DLN module.

    c. After the DLN is established, correct the DLN on the BOB register with action code 6. If a format code change requires the block to be reentered, use action code N.

(7) Any block on the BOB register that keeps the same DLN may be cleared with action code 7.

(8) If duplicate DLNs cross Master Files and valid on the SCCF, a manual SCCF adjustment is not always necessary. If the DLN is non-remittance, enter N–1 to renumber one of the blocks on the SCCF. See IRM 3.40.37.6.4 .

3.40.37.8.7
(01-01-2016)
BOB Code P - Document
Locator Number (DLN)
not on Service Center
Control File (SCCF)

(1) This code shows that either the DLN is not on the Service Center Control File or that the proper control record to establish a block is not on the SCCF.

(2) Coordinate with the Data Controls function to ensure that the SCCF source document (Form 9382, Form 813, or Form 4028) is input. If the BOB condition is caused by a problem with the timing of computer runs, refer to the BP SCCF Transcript for research.

(3) Most BOB code P conditions get resolved by the Data Controls function using the BOB P code Block List from GMF–06–41. All blocks not on the SCCF is pulled and worked by Data Controls from the BOB inventory.

       a.   If the SCCF is corrected, the block is released from BOBs automatic without the input of a BOB correction record. Some of these blocks should be noted by Data Controls to indicate the required correction on the block header.

       b.   If the block had multiple BOB conditions, including code P, the block is not released from BOBs automatically. However, all BOB P blocks get listed on the BOB P code Block List and worked by Data Controls first.

(4)   The following procedures get completed by Data Controls:

Exception: BOB registers coding.

       a.   Examine the documents blocks to determine whether the DLN is transcribed correctly.

       b.   Check the Batch Transmittal, Form 9382, to ensure that the same DLN is found on both documents and ensure that DLNs have not deleted or changed.

IF	THEN
Form 9382 is not processed,	Hold the blocks until SCCF control is created.
Form 9382 processed incorrectly,	a. Prepare Form 4028 with adjustment code 00 to establish the DLN on the SCCF. b. If an incorrect DLN is created on the SCCF, also prepare an adjustment to delete the DLN. Use From-To code 0–2. c. Ensure that each SCCF adjustment is prepared once only. In some cases, the adjustment is already prepared by the person working the CRL or SCCF posting transcripts. d. When the SCCF is correct, the block is released from BOBs automatically unless other BOB codes present.
The DLN that appears on the register is transcribed incorrectly,	Enter the proper DLN with action code 6.
The DLN is invalid,	a. Renumber the documents. SeeIRM 3.40.37.6.2 . b. Prepare a 00 SCCF adjustment. The block normally is entered with action code N.

(5)   Form 4868 with extension to Form 706 and Form 709 incorrectly posts to IMF 30.

    1.   Delete the IMF MCR (0-2).
    2.   Establish the BMF (0-0) -Tax Class 5.
    3.   Journalize the file and tax class changes.
    4.   Walk document through Mainline to post $ with TC code 670 to MFT 52 Tax Class, Doc code 19, and secondary TC 460 (no $).
    5.   Process a TC 460 (no $) to the corresponding MFT 30 account.

       Note: Process TC 460 to either account if received after 7- day grace period.

3.40.37.8.8
(01-01-2016)
BOB Code R - Count or Amount Inconsistent with Service Center Control File (SCCF)
	(1) BOB code R occurs whenever the count and amount of the block header conflict with the SCCF DLN Key File.
	
	   a. For original blocks, the count and amount must agree with the SCCF Suspense Count and amount.
	   b. If Reinput source code N, R, U, or 4 is present, the count and amount must be less than or equal to the SCCF Suspense Count and amount.
	
	(2) Count and amount correction procedures replace those for BOB code 9.
	
	   a. Compare the SCCF count and amount with the block header totals and the block proof totals. Refer to the SCCF Transcript for a complete SCCF history.
	   b. Prepare any necessary SCCF adjustments and correct the register consistent with BOB code 9.

3.40.37.8.9
(01-01-2016)
BOB Code S - Multiple Service Center Control File (SCCF) Records
	(1) This code identifies blocks for which more than one SCCF DLN key record or master control record is entered for the DLN.
	
	(2) Normally, at least one of the duplicate control records is entered the same day and produces a SCCF posting transcript that is being worked simultaneously with the Data Controls function.
	
	   a. Contact Data Controls and jointly find the correct control record. Data Controls prepares the necessary SCCF adjustments.
	   b. When the SCCF action is complete, correct the BOB register. Use action code 7 if no other BOB codes exist.
	
	(3) If the duplicate control record(s) is for different Master Files, both DLNs may be valid on the SCCF.
	
	   a. If non-remittance, correct the DLN with action code N, SCCF Adjustment Indicator 1.
	   b. If the duplicate DLN is with-remittance, or if the Master Control Record or SCCF record is incorrect, prepare Form 4028 to correct the SCCF.

3.40.37.8.10 (01-01-2020) **BOB Code T - Invalid Format Code**	(1) This code finds a block for which the format code failed to match a Master File System Code or failed to match a valid Master File DLN. It also finds an invalid tax class/MFT combination. The program is unable to define a valid document type.

IF	THEN
this code appears with no other BOB condition,	a program problem in the validity table is indicated. Report the problem to your supervisor for referral to the Application Development Branch, National Office or Knowledge, Incident/Problem, Service and Asset Management (KISAM) Ticket.
other BOB codes appear,	the condition is resolved as other conditions get corrected.

3.40.37.8.11
(01-01-2016)
BOB Code X - Invalid Correction Attempt

(1)   This code appears on any re-BOB in which the previous correction is incorrectly edited or transcribed.

(2)   If more information is necessary to determine the cause of the invalid correction, refer to the Invalid BOB Correction List that provides the complete input record and identifies a literal explaining the reason for the invalid correction. See IRM 3.40.37.4.2 for more details on the Invalid BOB Correction List.

3.40.37.9
(07-17-2019)
Edit Reject Lists

(1)   The Edit Reject List (DED–01–41) is an itemized listing of all blocks rejected by DED01.

(2)   The valid reject codes:

Reject Codes	Reason
01	Invalid Record Type
02	Invalid Document Serial Number
03	No block header after end of block
04	Block with no documents
05	Block out of sequence by format code
07	Block header/document mismatch
08	Document with invalid format code
09	Duplicate block
10	Non-numeric format code
11	Format code not on file
12	Non-ascending serial number (other than RRPS)
13	Non-numeric character count (OCR data only)
14	Invalid Master File System Id code
15	Invalid RRPS Format Code (Lockbox only)

(3)   The Edit Reject List (GMF–01–41) is an itemized listing of all mainline blocks edited by GMF01B. Rejected blocks processed in the same manner as rejected blocks in the former DDES Edit Block Proof List (742–94–40). The following is the valid reject codes:

Reject Codes	Reason
16	Invalid DOCUMENT-TYPE-ID
33	Block with unidentifiable documents
34	Documents without block header
69	Invalid MASTER-FILE-SYSTEM-ID-CODE
88	Block header without documents
99	Non-numeric serial number

(4) Both lists should be received daily, although the GMF listing rarely includes rejected blocks because the invalid condition is found in DED.

(5) Each rejected block found on the reject list a has a reject code. Most reject codes generate by incorrectly entered document or block headers. Research each reject to determine whether the document is entered properly or whether the reject is created by a program problem. See Exhibit 3.40.37-1 and Exhibit 3.40.37-2 for Document Format Identification information.

  a. Program problems should go to the Resident Programmer Analyst (RPA) for resolution or Knowledge, Incident/Problem, Service and Asset Management (KISAM) Ticket.
  b. Reject List error registers do not require re-entry by the BOB unit. However, if many of the error registers is rejected, the Error Correction section is notified.
  c. Normally, all other returns and tax documents is reentered. Control on Form 9382, *Batch Transmittal*, or other form determined by the campus, and route for reinput according to local procedures.

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Exhibit 3.40.37-1   (07-17-2019)
Individual Master File (IMF) Document (DOC) FORMAT Identification (ID) Table

Form	Tax Class Doc Code	Program Number	Format Code
IMF Revenue Receipts	217, 218, 219, 224, 245, 248, 251, 258, 270, 276, 287	45500	0024
IMF Acct. Tran Form 3413, *Transcription List (Account Transfer-In)* Form 3552, *Prompt Assessment Billing Assembly*	251, 252 251	38600 38601	0026 0326
1040X DP Adj.	254	44450	0040
IMF Del Accts Trans Code 460	277	45502	0042
Extension **(Non Remit)** Form 4868, *Application for Automatic Extension of Time to File US Individual Income Tax Return*	277	44740	0042
Extension **RPS (Remit)** Form 4868, *Application for Automatic Extension of Time to File US Individual Income Tax Return*	217	44700	0063
Form 1040-ES, *Estimated Tax for Individuals* Form 1040-C, *US Departing Alien Income Tax Return* Form 3244, *Payment Posting Voucher*	220, 261	44200	0004
Form 1040, *US Individual Income Tax Return*	211, 212, 205, 206	43210	0300
Form 1040, *US Individual Income Tax Return*	221, 222	43110-30 56210, 46220	0300
Form 1040-A, *US Individual Income Tax Return* ***Note:*** Obsolete Tax Year 2018	209, 210	44110-20	0302
Form 1040-EZ, *Income Tax Return for Single and Joint Filers with No Dependents*	207, 208, 228	47110, 47130	0303
Form 1040-NR, *US Nonresident Alien Income Tax Return*	272, 273	46121, 46221	0301
Form 1040-PR/SS, *US Self-Employment Tax Return - Puerto Rico*	226, 227	46122, 46222	0304
Form 1040-X, *Amended US Individual Income Tax Return*	205, 206, 211, 212, 221, 222	44400	0300
Form 2350, *Application for Extension of Time to File U.S. Income Tax Return*	277	45502	0041

Exhibit 3.40.37-1 (Cont. 1) (07-17-2019)
Individual Master File (IMF) Document (DOC) FORMAT Identification (ID) Table

Form	Tax Class Doc Code	Program Number	Format Code
Form 5466-B, *Multiple Records of Disclosure*	277	45507	0359

Exhibit 3.40.37-1   Internal Revenue Manual   Cat. No. 34905O (12-04-2024)

Exhibit 3.40.37-2   (07-17-2019)
Business Master File (BMF) Document (DOC) FORMAT Identification (ID) Table

Form	Tax Class Doc Code	Program Number	Format Code
BMF Revenue Receipts	T/C 1, 2, 3, 4, 5, 7, 8 D/C 17, 18, 19, 24. 45	15501	0023
BMF RPS	T/C 1, 2, 3, 4, 5, 7, 8	15503 15504 15505	3014
BMF Acct Tran	T/C 1, 2, 3, 4, 5, 7, 8	38620 38621	0025 0325
1120X DP Adj	310	14400	0037
BMF Del Accts Trans Code 460	977	11502	0041
Form CT-1, *Employer's Annual Railroad Retirement Tax Return*	711	11300	0066
Form 11-C, *Occupational Tax and Registration Return for Wagering*	403	12701	0106
Form 706, *US Estate Tax Return*	506	12400	0101
Form 706-GS (D), *Generation-Skipping Transfer Tax Return for Distributions*	559	12403	0105
Form 706-GS(T), *Generation-Skipping Transfer Tax Return for Terminations*	529	12404	0109
Form 706-NA, *US Estate (and Generation-Skipping Transfer) Tax Return*	505	12402	0108
Form 709, *US Gift (and Generation-Skipping Transfer) Tax Return*	509	12410	0101
Form 709-A **Note:** Obsolete 12-22-2003.	508	12410	0101
Form 720, *Quarterly Federal Excise Tax Return*	420	11800	0382
Form 730, *Monthly Tax Return for Wagers*	413	12702	0110
Form 940 and Form 940-PR, *Employer's Annual FUTA Tax Return (and Puerto Rican Version)*	839, 840	11100	0111
Form 940-EZ **Note:** Obsolete 07-18-2008.	838	11110	0111

Exhibit 3.40.37-2 (Cont. 1) (07-17-2019)
Business Master File (BMF) Document (DOC) FORMAT Identification (ID) Table

Form	Tax Class Doc Code	Program Number	Format Code
Form 941, *Employer's Quarterly Federal Tax Return*	141	11200, 11204	0103
Form 941-PR/Form 941-SS, *Employer's Quarterly Federal Tax Return (Puerto Rican and American Samoa, Guam, etc. Version)*	141	11212, 11214	0103
Form 943, Form 943-PR, *Employer's Annual Tax Return for Agricultural Employees and Puerto Rican Version*	143	11600, 11612	0112
Form 944, *Employer's Annual Federal Tax Return*	149	11650	0100
Form 944-PR/Form 944-SS, *Employer's Annual Federal Tax Return (Puerto Rican and American Samoa, Guam, etc. Version)*	149	11680	0100
Form 945, *Annual Return of Withheld Federal Income Tax*	144, 137	11250	0102
Form 990, *Return of Organization Exempt from Income Tax*	490	13110	0125
Form 990-C, *Farmer's Cooperative Association Income Tax Return*	392	13140	0121
Form 990-EZ, *Short Form Return of Organization Exempt from Income Tax*	409	13120	0125
Form 990-N, *e-Postcard*	409	13120	0125
Form 990-PF, *Return of Private Foundation or Section 4947(1)(1) Nonexempt Charitable Trust Treated as a Private Foundation*	491	13131	0123
Form 990-T, *Exempt Organization Business Income Tax Return*	393	13141	0122
Form 1041, *US Income Tax Return for Estates and Trusts*	244, 236	11900	0113
Form 1041-A, *US Information Return Trust Accumulation of Charitable Amounts*	481	13162	0130
Form 1041-QFT, *US Income Tax Return for Qualified Funeral Trusts* Form 1041-N, *US Income Tax Return for Electing Alaska Native Settlement*	239	11910	0113
Form 1041ES, *Estimated Tax for Estates and Trusts*	217	11920	0023
Form 1041ES RPS, *Estimated Tax for Estates and Trusts*	217	11921	3007

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Exhibit 3.40.37-2 (Cont. 2) (07-17-2019)
Business Master File (BMF) Document (DOC) FORMAT Identification (ID) Table

Form	Tax Class Doc Code	Program Number	Format Code
Form 1042, *Annual Withholding Tax Return for US Source Income of Foreign Persons*	125	12500	0342
Form 1065, *US Return of Partnership Income*	265, 267	12200	0114
Form 1065-B, *US Return of Income for Electing Large Partnerships*	268	12220	0134
Form 1066, *US REMIC Income Tax Return*	360	12201	0128
Form 1120, *US Corporation Income Tax Return*	310, 311	11500	0115
Form 1120-C, *US Income Tax Return for Cooperative Associations*	303	11540	0141
Form 1120-F, *US Income Tax Return of a Foreign Corporation*	366, 367	11502	0139
Form 1120-FSC, *US Income Tax Return of a Foreign Sales Corporation*	307	11506	0119
Form 1120-H, *US Income Tax Return for Homeowners Associations*	371	11501	0116
Form 1120-L, *US Life Insurance Company Income Tax Return*	311	11503	0119
Form 1120-ND, *Return for Nuclear Decommissioning Funds and Certain Related Persons*	308	11505	0119
Form 1120PC, *US Property and Casualty Insurance Company Income Tax Return*	313	11511	0119
Form 1120-POL, *US Income Tax Return for Certain Political Organizations*	320	13170	0119
Form 1120-REIT, *US Income Tax Return for Real Estate Investment Trusts*	312	11508	0388
Form 1120-RIC, *US Income Tax Return for Regulated Investment Companies*	305	11509	0388
Form 1120-S, *US Income Tax Return for an S Corporation*	316	12100	0117
Form 1120-SF, *US Income Tax Return for Settlement Funds (under Section 468B)*	306	11507	0119
Form 1120-X, *Amended US Corporation Income Tax Return*	310	14400	0115
Form 1139, *Corporation Application for Tentative Refund*	384	10060	0129
Form 2290, *Heavy Highway Vehicle Use Tax Return*	495	12300	0120

Exhibit 3.40.37-2 (Cont. 3) (07-17-2019)
Business Master File (BMF) Document (DOC) FORMAT Identification (ID) Table

Form	Tax Class Doc Code	Program Number	Format Code
2290EZ **Note:** Obsolete 07-02-2004.	495	12330	0120
Form 3520, *Annual Return to Report Transactions with Foreign Trusts and Receipt of Certain Foreign Gifts*	383	12310	0189
Form 3520-A, *Annual Return of Foreign Trust with a US Owner*	382	12320	0190
Form 4720, *Return of Certain Excise Taxes on Charities and Other Persons under Chapters 41 and 42 of the IRC*	471	13161	0127
Form 5227, *Split-Interest Trust Information Return*	483	13130	0126
Form 5330, *Return of Excise Taxes Related to Employee Benefit Plans*	435	72860	0054
Form 5466-B, *Multiple Records of Disclosure*	977	15507	0358
Form 5472, *Information Return of a Foreign Owned Corporation*	145	71790	2145
Form 5500-EZ, *Annual Return of One Participant (Owners and Their Spouses) Retirement Plan and Foreign Plan*	031	72840	0373
Form 5558, *Application for Extension of Time to File Certain Employee Plan Returns*	404 (BMF) 077 (EPMF)	15560 (BMF) 72880 (EPMF)	
Form 5578, *Annual Certificate of Racial Nondiscrimination for a Private School Exempt from Federal Income Tax*	984	13160	0124
Form 7004, *Application for Automatic Extension of Time to File Certain Business Income Tax, Information, and Other Returns*	204, 304	11700	0077
Form 8038, *Information Return for Tax-Exempt Private Activity Bond Issues*	361	13200	0180
Form 8038-B, Information Return for Build America Bonds and Recovery Zone Economic Development Bonds	385	13211	0188
Form 8038-CP, *Return for Credit Payments to Issuers of Qualified Bonds*	388	13200	0195
Form 8038-G, *Information Return for Government Purpose Tax-Exempt Bond Issues*	362	13200	0181

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Exhibit 3.40.37-2 (Cont. 4) (07-17-2019)
Business Master File (BMF) Document (DOC) FORMAT Identification (ID) Table

Form	Tax Class Doc Code	Program Number	Format Code
Form 8038-GC, *Consolidated Information Return for Small Tax-Exempt Government Bond Issues*	372	13200	0182
Form 8038-T, *Arbitrate Rebate and Penalty in Lieu of Arbitrage Rebate*	374	13200	0184
Form 8038-TC, *Information Return for Tax Bonds and Specified Tax Credits Bonds*	386	13212	0196
Form 8288, *US Withholding Tax Returns for Disposition by Foreign Persons of US Real Property Interests*	140	11330	0191
Form 8328, *Carry Forward Election of Unused Private Activity Bond Volume Cap*	385	13200	0185
Form 8379, Injured Spouse Allocation	211	44400	0300
Form 8408 **Note:** Obsolete 04-01-1988.	343	44331	2343
Form 8703, *Annual Certification of a Residential Rental Project*	301	13250	0197
Form 8736, *Application for Automatic Extension of Time to File US Return for a Partnership, REMIC, or for Certain Trusts*	204	11700	0077
Form 8752, *Required Payment or Refund Under Section 7519*	223	19000	0118
Form 8804, *Annual Return for Partnership Withholding Tax (Section 1446)*	129	11340	0104