MANUAL TRANSMITTAL

21.1.7

Department of the Treasury
Internal Revenue Service

OCTOBER 8, 2024

EFFECTIVE DATE

(10-08-2024)

PURPOSE

(1)   This transmits a revised IRM 21.1.7, Accounts Management and Compliance Services Operations, Campus Support.

MATERIAL CHANGES

(1)   IRM 21.1.7.2 (IPU 24U0343 issued 03-05-2024) Updated gender verbiage.

(2)   IRM 21.1.7.5.3 (IPU 24U0343 issued 03-05-2024) Changed Routing instructions throughout the IRM from Scan to CII to Route to ICT and added ICT Stop numbers.

(3)   IRM 21.1.7.6 (IPU 24U0343 issued 03-05-2024) Changed Routing instructions throughout the IRM from Scan to CII to Route to ICT.

(4)   IRM 21.1.7.6.1 (IPU 23U1014 issued 10-16-2023) Added requirement for "U.S. Treasury" and "Non-Negotiable" stamps at each extractor's desk.

(5)   IRM 21.1.7.6.4(IPU 23U1154 issued 12-07-2023) Updating routing instructions for Form 3115.

(6)   IRM 21.1.7.6.7 (IPU 23U1014 issued 10-16-2023) Replaced obsolete link with IRM 10.2.14.3.3, Locked Containers.

(7)   IRM 21.1.7.9.10.1 (IPU 24U0343 issued 03-05-2024) Removed 2-D Barcode Notice table.

(8)   IRM 21.1.7.9.29 (IPU 24U0700 issued 05-29-2024) Clarification of Questionable Payments.

(9)   IRM 21.1.7.10.1.1 (IPU 24U0343 issued 03-05-2024) Updated link 3.17.278-4, MICR Line Symbols.

(10)   IRM 21.1.7.10.3 (IPU 24U0745 issued 06-11-2024) Removed reference to processing Centralized Offer in Compromise (COIC) payments.

(11)   IRM 21.1.7.10.3.1 (IPU 24U0745 issued 06-11-2024) Removed Processing Centralized Offer in Compromise (COIC) payments via Paper Check Conversion (PCC).

(12)   Exhibit 21.1.7-5 (IPU 23U1154 issued 12-07-2023) Clarified DPCs 53, 55 & 56 and a correction to DPC 65.

(13)   Exhibit 21.1.7-5 (IPU 23U1197 issued 12-19-2023) Correction to DPCs 53, 55 & 56.

(14)   Exhibit 21.1.7-8 (IPU 24U0343 issued 03-05-2024) Corrected PTIN mailing address for Forms 8945/8946 and W-12.

(15)   Exhibit 21.1.7-15 (IPU 24U0343 issued 03-05-2024) Added ICT Stop numbers.

(16)   Exhibit 21.1.7-15 (IPU 24U0646 issued 05-14-2024) Corrected Fresno ICT stop number and added Austin and Ogden ICT stop numbers.

(17)   Exhibit 21.1.7-15 (IPU 24U0700 issued 05-29-2024) Added Kansas City ICT stop number.

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(18)   Exhibit 21.1.7-16 (IPU 23U1014 issued 10-16-2023) Updated Mail Stop for routing AUR CP 2000 & CP 2501, added instructions for CP 10, CP 15-22, CP 40, CP 262, CP 264, CP 265, and corrected CP 577.

(19)   Exhibit 21.1.7-16 (IPU 24U0343 issued 03-05-2024) Added PRNs 609, 637, 642, 661 and 672, corrected CAT-A IRM reference for PRN 648.

(20)   Exhibit 21.1.7-16 IPU 24U0646 issued 05-14-2024) (Corrected Fresno ICT stop number, added Austin and Ogden ICT stop numbers and updated routing instructions for CP 210, CP 220, CP 232A, CP 232B, CP 232C & CP 232D.

(21)   Exhibit 21.1.7-16 (IPU 24U0700 issued 05-29-2024) Added Kansas City ICT Stop number.

(22)   Exhibit 21.1.7-17 (IPU 23U1014 issued 10-16-2023) Corrected routing instructions Form 1040-C to MS 6723.

(23)   Exhibit 21.1.7-17 (IPU 23U1197 issued 12-19-2023) Corrected address for Form W-12.

(24)   Exhibit 21.1.7-17 (IPU 24U0135 issued 01-26-2024) Added Stop Number for Form 2290, corrected Stop Number and Route Reply to for Form 8866 (Individual) and updated Route Reply to for Form 8866 (All Others), updated Route Reply To and Stop Number for Form 13551.

(25)   Exhibit 21.1.7-17 (IPU 24U0343 issued 03-05-2024) Added KCSPC to Route Reply to for Form 945 and added link to Campus Address, corrected Route Reply to for Form 1040 series from SP to AUSPC and updated routing instructions for Form 8802 and W-7A.

(26)   Exhibit 21.1.7-17 (IPU 24U0646 issued 05-14-2024) Removed Form 13551 from Forms - Routing Guide, corrected Fresno ICT stop number added Austin and Ogden ICT stop numbers, updated routing instructions for Form 8038-CP, Form 8038-R, Form 8038-R with Form 8038-T, Form 8038 series (Form 8038, Form 8038-G, Form 8038-GC), Form 8038-B, Form 8038-TC with Amended box checked, Form 8703 & Form 8703 with Amended box checked.

(27)   Exhibit 21.1.7-17 (IPU 24U0700 issued 05-29-2024) Added Kansas City ICT Stop number and updated routing instructions for Form 8854.

(28)   Exhibit 21.1.7-17 (IPU 24U0745 issued 06-11-2024) Updated routing instructions for Form 8898.

(29)   Exhibit 21.1.7-18 (IPU 24U0343 issued 03-05-2024) Changed Routing instructions throughout the IRM from Scan to CII to Route to ICT and added ICT Stop numbers.

(30)   Exhibit 21.1.7-18 (IPU 24U0646 issued 05-14-2024) Updated stop number for Form 8809 and corrected Fresno ICT stop number. Updated Centralized Processing Unit (CPU) to GLDS Support Services (GSS).

(31)   Exhibit 21.1.7-18 (IPU 24U0700 issued 05-29-2024) Added Kansas City ICT Stop number.

(32)   Exhibit 21.1.7-19 (IPU 24U0135 issued 01-26-2024) Updated address for Examination Technical Services.

(33)   IRM 21.1.7 (IPU 24U0646 issued 05-14-2024) revised throughout to update organizational title Wage and investment to Taxpayer Services. Various editorial changes were made throughout this IRM. Reviewed to update punctuation and cross references.

EFFECT ON OTHER DOCUMENTS

IRM 21.1.7, Accounts Management and Compliance Services Operations, Campus Support, dated September 16, 2023 and effective October 3, 2023 is superseded. The following IRM Procedure Update (IPU)

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23U1014 issued 10-16-2023, 23U1154 issued 12-7-2024, 23U1197 issued 12-19-2023, 24U0135 issued 1-26-2024, 24U0343 issued 3-05-24, 24U0646 issued 5-14-24, 24U0700 issued 5-29-2024, 24U0745 issued 6-11-2024 has been incorporated.

AUDIENCE

TS Consolidated Sites

LuCinda Comegys

Director, Accounts Management

Taxpayer Services Division

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21.1.7
Campus Support

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21.1.7.1 (01-03-2023) **Program Scope and Objectives**	(1)	**Purpose**: This IRM covers the handling of mail and processing of remittances at Campus Support Sites located in Taxpayer Services (TS) Consolidated (Ramp Down) Campuses.
	(2)	**Audience**: The primary users of this IRM are all employees in Campus Support at the Taxpayer Services (TS) Consolidated (Ramp Down) Campuses.
	(3)	**Policy Owner**: The Director of Accounts Management.
	(4)	**Program Owner:** Policy and Procedures IMF, Accounts Management, Taxpayer Services (TS).
	(5)	**Primary Stakeholders:** The primary stakeholders are organizations that Accounts Management collaborates with, for example; Return Integrity and Compliance Systems (RICS), Compliance and Submission Processing.
	(6)	**Program Goals:** Program goals for this type of work are included in the Accounts Management Program Letter as well as IRM 1.4.16, Accounts Management Guide for Managers.
21.1.7.1.1 (10-01-2021) **Background**	(1)	The Brookhaven, Memphis, Andover, Philadelphia, Atlanta, Cincinnati and Fresno campuses have had their Submission Processing Centers closed. The incoming and outgoing mail operations are handled by Accounts Management Campus Support. Procedures for the Campus Support Sites are found in this IRM.
21.1.7.1.2 (08-31-2017) **Authority**	(1)	Refer to IRM 1.2.1, Servicewide Policies and Authorities, Policy Statements for Customer Account Services Activities, for information.
21.1.7.1.3 (08-31-2017) **Roles and Responsibilities**	(1)	The Taxpayer Services Commissioner has overall responsibility for policy related to this IRM. Information is published in this IRM on a yearly basis.
	(2)	Additional information is found in IRM 1.1.13.7.3, Accounts Management, and IRM 21.1.1, Accounts Management and Compliance Services Overview.
21.1.7.1.4 (05-12-2017) **Program Management and Review**	(1)	**Program Reports:** The program reports provided in this IRM are for identification purposes for the Accounts Management Contact Representatives (CRs) and Tax Examiners (TEs). For reports concerning quality, inventory and aged listings, please refer to IRM 1.4.16, Accounts Management Guide for Managers. Aged listings can also be viewed by accessing Control Data Analysis, Project PCD, on the Control-D/Web Access server, which has a login program control.
	(2)	**Program Effectiveness**: Program Effectiveness is determined by Accounts Management's employees successfully using IRM guidance to perform necessary account actions and duties.
21.1.7.1.5 (08-31-2017) **Program Controls**	(1)	Goals, measures and operating guidelines are listed in the yearly Program Letter. Quality data and guidelines for measurement is referenced in IRM 21.10.1, Embedded Quality (EQ) Program for Accounts Management, Campus Compliance, Field Assistance, Tax Exempt/Government Entities, Return Integrity and Compliance Services (RICS) and Electronic Products and Services Support.

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21.1.7.1.6
(10-01-2021)
Terms and Acronyms

(1) A list of some of the terms (and definition) used in this IRM are found below. This list is not all inclusive. For details on other acronyms, use the Search feature on the IRS Home Page.

TERMS	DEFINITION
ACS	Automated Collection System
ACSS	ACS Support
APO/FPO/DPO	Army Post Office (APO) / Fleet Post Office (FPO) / Diplomat Post Office (DPO) – Used in lieu of City for military posts. They also have unique State and zip codes.
ASED	Assessment Statute Expiration Date
ASFR	Automated Substitute For Return - If ″ASFR″ notated in top margin of the return, route to ″ASFR″ function. **Do not sort for processing.** Accounts are adjusted in the ″ASFR function″. See IRM 3.10.72.16.7.
Batching	The area responsible for establishing control of the documents through processing using the Block Batch Tracking System (BBTS).
BBTS	Batch/Block Tracking System
BMF	Business Master File - BMF (business) returns which are processed in: Kansas City Submission Processing Campus (KCSPC) Ogden Submission Processing Campus (OSPC)

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TERMS	DEFINITION
BPD	Bureau of Public Debt **or** Branded Prescription Drug - If a taxpayer wants to make a donation to the debt of the United States, they may write a check made payable to the ″Bureau of the Public Debt″ (BPD). If a Taxpayer mails a Form 8947, Letter 4657, or Letter 4658 directed to OSPC, it is associated with the Branded Prescription Drug program in Large Business and International (LB&I).
Calendar Year	Accounting period covers 12 months and ends in December (or the 12th month, for example 201612)
Campus Support or ″Ramp-down″ or ″Back-end″ sites	Campuses that are no longer Submission Processing (SP) sites. They perform back-end work such as Accounts Management, Exam, Collection, etc. Sites are located in: Andover Atlanta Brookhaven Fresno Cincinnati Memphis Philadelphia
Candling	Term used for passing the envelope over the light on an Extracting table or Final Candling table, or for slicing an envelope on 3 sides.
Certified Mail	Mail received from the United States Postal Service (USPS) (usually has a Green Card) requiring a received date stamp on the card returned to the USPS. Once the card is returned to the taxpayer, it is their proof of delivery to the IRS.
CP	Computer Paragraph
CSCO	Compliance Services Collection Operations (generally referred to as ″Collections″)

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21.1 Accounts Management and Compliance Services Operations

TERMS	DEFINITION
CSED	Collection Statute Expiration Date
DLN	Document Locator Number
EFTPS	Electronic Federal Tax Payment System
EIN	Employer Identification Number
Entity	Name, address, taxpayer identification number (TIN). Also, an area within the campus that resolves issues with the name, address and TIN.
EO	Exempt Organization (e.g., Form 990 series returns) - filed in OSPC only.
EP	Employee Plans
EPMF	Employee Plans Master File - Form 5500 series return filed electronically or in OSPC
FMSS	Facilities Management and Security Services
Fats	Large thick envelopes that cannot be sorted and sliced by the SCAMPS machine
Field Office	There are approximately 700 IRS Field Offices with Collection, Examination, LB&I functions. They continue to send remittances to campus ″Teller Unit″ for processing.
Fiscal Year	Accounting period covers 12 months and ends in a month other than December (for example, 201610)
Flats	Large envelopes (usually ones with only a few pages in an envelope), sometimes from a Private Delivery Service (PDS) such as FedEx.
HQ	IRS Headquarters
ICS	Integrated Collection System

TERMS	DEFINITION
ICT	Image Control Team is where the scanner is located (Correspondence Imaging Inventory) for the screening process, then scanning of all correspondence and forms worked by Accounts Management.
IDRS	Integrated Data Retrieval System - where taxpayer accounts are researched and updated using various Command Codes
IDT	Identity Theft are suspicious returns pulled from the pipeline for "Funny Box" review by RIVO.
IMF	Individual Master File - IMF (Individuals) returns are processed in: Austin Submission Processing Campus (AUSPC), Kansas City Submission Processing Campus (KCSPC) and Ogden Submission Processing Campus (OSPC)
Imperfect	Requiring additional steps for processing. Imperfect can apply to imperfect payments, imperfect returns or forms. Examples include payments needing IDRS research or Form 940 with attachments other than Page 1, Page 2, and Schedule A (or Form 941 Schedule B) such as Post-it notes, statements, notation on envelopes, or any form or correspondence.
ISRP	Integrated Submission and Remittance Processing
IRP	Information Returns Program - IRP documents received with a transmittal Form 1096 or Form 1094 series from filers or payers. Paper documents are processed in AUSPC, KCSPC and OSPC.
RIVO	Return Integrity & Verification Operation (formerly known as AMTAP)

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21.1 Accounts Management and Compliance Services Operations

TERMS	DEFINITION
Julian Date	The numeric day of the year (001 through 365 or 366) and is contained in the DLN (document locator number)
KIA/KITA	Killed in Action/Killed in a Terrorist Action - returns filed in KCSPC
LB&I	Large Business and International Business Operating Division (BOD)
Missent/Misdirected	Mail that was accidentally delivered to the IRS by the carrier, or could be a state tax return that was addressed to the IRS. If the mail was addressed correctly, give it back to the carrier. Do not put in an IRS envelope to mail to the Addressee. Enclose date stamped Notice 1256, **if** it has been sliced/opened.
MFT	Master File Tax code. Refer to Document 6209 for specific forms and MFT.
NMF	Non-Master File - Forms that cannot be processed to the IMF or BMF. **NMF documents are processed in KCSPC.**
Non-Remit	Return or documents received without a payment attached.
OFP	Organization, Function, and Program code (used to report your time on your Form 3081 and for other purposes)
OIC/COIC/MOIC	Offer in Compromise (Form 656) Centralized Offer in Compromise (Units located in Memphis and Brookhaven - accept offers for processing) Monitoring OIC Unit - (located in Fresno where payments are processed)
OTSA	Office of Tax Shelter Analysis
PBGC	Pension Board Guaranty Cooperation - insures and monitors Pension Plans

TERMS	DEFINITION
PGLD/IM	Office of Privacy, Governmental Liaison and Disclosure/Incident Management Office
PII	Personal Identifiable Information - Some examples of PII are: Names Addresses E-mail addresses Telephone numbers Social Security numbers (SSN) Employee Identification number (EIN) Other identifying numbers, such as ITIN and ATIN assigned by IRS Bank account numbers Date and place of birth Mother's maiden name Biometric data (height, weight, eye color, fingerprints, etc.)
P&A	Planning and Analysis Staff - have a designated analyst assigned to specific function/area within a Campus.
Perfect	Payments - has all information necessary to determine proper processing. Returns - containing only Page 1, Page 2, and Schedule A (Form 940) or Schedule B (Form 941).
Prior Year/Prior Quarter	Any tax year/quarter that is prior to the one currently being processed.
PPU	Payment Perfection Unit
RRPS/RPS	Residual Remittance Processing System
RS-PCC	Remittance Strategy for Paper Check Conversion - Check processing system used by Campus Support and Field Office sites for all checks, with a few exceptions. Those checks are still mailed to the Teller Unit in the SP Campuses.
R&C/RCO	Receipt and Control/Receipt and Control Operations

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21.1 Accounts Management and Compliance Services Operations

TERMS	DEFINITION
Received Date	Date the item was received in the campus. IRS received date stamp should agree with the date actually received.
Remittance	Usually means a check, but can be cash, money order, or any item of value
SAMC	Situational Awareness Management Center
SB/SE	Small Business/Self-Employed Business Operating Division (BOD)
SCAMPS	Service Center Automated Mail Processing System - sorts mail by the CFN (4-digit extension to the zip code) - Exhibit 3.10.72-5
SEID	Standard Employee Identifier (a five-character IRS employee/ contractor number)
SERP	Servicewide Electronic Research Program
TAC	There are approximately 400 IRS Taxpayer Assistance Center (TAC) Offices where taxpayers go for ″walk-in″ assistance with tax issues. TAC offices can process payments, but must transship returns to the appropriate Submission Processing campus for processing.
TIGTA	Treasury Inspector General for Tax Administration
TIN	Taxpayer Identification Number is a number used to identify an individual or business entity. It can be a: Social security number (SSN) IRS number (IRSN) Individual taxpayer identification number (ITIN)Adoption taxpayer identification number (ATIN) Employee identification number (EIN)

TERMS	DEFINITION
Vouchers	Usually ″stubs″ of a CP notice, or a payment voucher that includes a line with the name control, other pertinent information and payment amount on a line running across the bottom line of the form
TS	Taxpayer Services Business Operating Division (BOD)
With Remit	Payment is attached to the return or document or ″W/R″ return is received from the Lockbox Banks. These returns/documents must be sorted separately.

**21.1.7.1.7
(05-12-2017)
Related Resources**

(1) Refer to IRM 1.4.2.1.8, Related Resources, for information on related resources that impact internal controls.

**21.1.7.2
(03-05-2024)
General**

(1) This manual provides instructions for:

    a.   Receiving mail
    b.   Extracting, sorting, and handling of mail
    c.   Date stamping of returns and documents where applicable
    d.   Overstamping of remittance where applicable
    e.   Disposition of returns and all other mail received
    f.   Preparation of Form 3210, Document Transmittal
    g.   Processing the receipt of payments
    h.   Processing cash
    i.   Researching payments
    j. Preparing payment voucher
    k. Transshipping
    l. Classification of mail
    m.   Routing source document folders
    n. Shipping refiles
    o. Processing outgoing correspondence
    p. Processing payments via Paper Check Conversion (PCC)
    q. Processing payments via Remittance Strategy for Paper Check Conversion (RS-PCC)

(2) Payments not processed through RS-PCC or PCC and related documents, such as tax returns, must be prepared for shipment to the appropriate submission processing campus, by close of business on the date of receipt from the taxpayer or as soon as possible the next business day.

(3) For the processing of payments, mail, and adherence to internal controls, reference the following Internal Revenue Manuals (IRMs) or documents:

    •   IRM 1.4.6, Managers Security Handbook
    •   IRM 1.14.5, Occupational Health and Safety Program

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- IRM 1.22.3, Addressing and Packaging
- IRM 1.22.5, Mail Operations
- IRM 1.22.8, Mailing and Shipping Equipment
- IRM 3.0.167, Losses and Shortages
- IRM 3.5.61, Files Management and Services
- IRM 3.8.44, Campus Deposit Activity
- IRM 3.8.45, Manual Deposit Process
- IRM 3.8.46, Discovered Remittance
- IRM 3.8.47, Manual Deposit for Field Office Payment Processing
- IRM 3.10.72, Receiving, Extracting, and Sorting
- IRM 3.13.62, Media Transport and Control
- IRM 3.17.278, Paper Check Conversion (PCC) and Remittance Strategy Paper Check Conversion (RS-PCC) Systems
- IRM 3.30.123, Processing Timeliness: Cycles, Criteria, and Critical Dates
- IRM 10.2.1, Physical Security
- IRM 10.2.5, Identification Media
- IRM 10.2.11, Basic Security Concepts
- IRM 10.2.12, Security Guard and Explosive Detector Dog Services and Programs
- IRM 10.2.14, Methods of Providing Protection
- IRM 10.2.15, Minimum Protection Standards
- IRM 10.5.1, Privacy and Information Protection, Privacy Policy
- IRM 10.5.4, Incident Management Program
- IRM 10.8.34, IDRS Security Controls
- IRM 11.3.36, Safeguards Review Program
- IRM 25.6.1, Statute of Limitations Processes and Procedures
- *Document 6209*, IRS Processing Codes and Information
- Document 12990, Records and Information Management Records Control Schedules

(4) For Transshipping instructions see IRM 3.10.72.11, Transshipment Guidelines.

(5) Complete information for scanning to the Correspondence Imaging Inventory (CII), including specific "how to" instructions with illustrations, is in IRM 3.13.6, Submission Processing Image Control Team (ICT) Correspondence Scanning.

(6) IRM 11.3.1, Introduction to Disclosure, must be consulted when disclosure issues are in question.

Example: Opening and routing mail is a disclosure of taxpayer data, but is permissible and necessary since that is a requirement to perform your job. However, discussing tax information about a specific taxpayer with others, who do not have a need to know, is a violation. If an employee becomes aware of any such disclosure, they must report that person to TIGTA.

Note: If IRS initiated correspondence is mailed back to the IRS with a note or any indication that someone other than the taxpayer opened this mail piece or there was another taxpayer's notice included in that envelope (i.e., had access to another taxpayer's return data, TIN, etc.), this an inadvertent disclosure. Give it to your manager. The manager reports the inadvertent disclosure using the following link: *Erroneous Correspondence Procedures*.

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(7) The Taxpayer Bill of Rights (TBOR) adopted by the IRS in June of 2014, provides that taxpayers have the right to receive prompt, courteous and professional assistance in their dealings with the IRS. For additional information see *Taxpayer Bill of Rights*, on IRS.gov.

21.1.7.3
(05-20-2020)
Managerial Review

(1) IRM 10.2.11, Basic Security Concepts, IRM 1.4.6, Managers Security Handbook, and IRM 10.2.1, Physical Security, are the prevailing manuals concerning security measures necessary for date stamps, payee name stamps (for negotiating checks), government check stamps and other stamp devices. Each manual must be consulted to determine the level and type of security required. Give particular attention to the requirements to limit (one specific individual) and protect against unauthorized use of all stamp devices. Serial numbers, where available, must be associated with the specified user(s).

(2) The following items are **strictly prohibited** from Campus Support. There are some exceptions if related to a medical condition or a religious practice:

- Lunch bags/Lunch boxes
- Boxes
- Purses
- Backpacks
- Briefcases
- Sports bags
- Hats
- Shopping bags
- Shoulder totes
- Fanny packs
- CD or Tape cases
- Books
- Newspapers, magazines, and
- Similar type items

> *Note:* Employees can keep personal items at their desks, eat at their desks (if a past practice has been established), and transport small items not carried on their person in and out of the secured/ restricted area of Campus Support, as long as such items are displayed in clear plastic bags.

> *Note:* Management at the Campus Support Sites may restrict other items as needed.

(3) The use of the camera function on a camera capable cell phone /tablet is prohibited without FMSS approval. In any case, all IRS employees must take personal responsibility to ensure that no photographs of National Classified Information (NCI) Sensitive But Unclassified (SBU), taxpayer data, Personally Identifiable Information (PII) or other sensitive information are taken. In addition, personally owned equipment must not be connected to IRS systems and networks, directly or via Virtual Private Network (VPN). Additional information can be found in IRM 10.8.1, Policy and Guidance.

(4) Managers in Campus Support areas must ensure visitors are only permitted to carry articles into the restricted area, which are necessary to conduct their business while working in the area. (i.e., portfolios, notepads, repair kits or manuals, binders, paper documentation, etc.). Inspections of these items are not necessary upon entering the area. However, advise visitors that a member

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of management screens these items prior to exiting the restricted area to reduce opportunities of unauthorized disclosure, theft of taxpayer information or theft of remittances. If the door monitor observes a visitor with an item that is prohibited from the restricted area, they must notify their manager. Managers must approach the visitor to discuss the policy of prohibited articles and determine whether the item is necessary for conducting business in the restricted area.

(5)   First line managers or designated representatives must conduct a monthly random review of each employee's compliance with all security policies as they relate to personal belongings in the secured/restricted area of Campus Support. Each first line manager must maintain a **Remittance Processing Security Review Log** documenting the review. Management must maintain documentation that includes the date, unit number, employee name, description of items found and reviewer's initials.

Note: If there is a medical or religious exception to any of the items listed in (2) above, notate that in the "Comments" section (e.g., "allowed to wear hijab/burqa/kippah/yarmulke", "needs medical supplies in ice pack bag", etc.).

(6)   During unprecedented times face masks are permitted when there are health risks involved.

21.1.7.4
(10-21-2020)
Privacy and Security Responsibilities

(1)   Managers must communicate security standards contained in IRM 10.2.11, Basic Security Concepts, and IRM 10.2.14, Methods of Providing Protection, to their employees at least once a year. All employees and managers of the IRS and Treasury are accountable for remittances under their control, including security.

(2)   The Deposit Manager must ensure adherence to all security standards and internal controls in IRM 10.2.15, Minimum Protection Standards, IRM 10.2.11, Basic Security Concepts, IRM 11.3.36, Safeguard Review Program, IRM 10.2.14, Methods of Providing Protection, IRM 10.5.1, Privacy and Information Protection, Privacy Policy, and this manual.

(3)   Provide adequate security equipment and facilities to safeguard money, securities, shredding documents with SBU data (including PII and tax information), etc., handled in Campus Support. Managers must contact the appropriate FMSS Security Representative or the Campuses' Security Function for additional advice or assistance on security matters. Refer to IRM 10.2.11, Basic Security Concepts. Money chests, vaults or cabinets affording adequate security are available in restricted areas of Campus Support. These receptacles must comply with requirements contained in IRM 10.2.14, Methods of Providing Protection and IRM 10.5.1.6.10, Disposition and Destruction.

(4)   Provide clerks with a separate lockable money bag, cash box or compartment. Each container must have a separate key or combination.

(5)   The clerk must lock the safe, vault, money chest or other receptacle, and the door of the clerk's working area or facility provided to store funds or other valuables prior to leaving the working area unattended. Refer to IRM 10.2.14, Methods of Providing Protection.

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(6) Place the combination and/or duplicate key to lock money chests, vaults, cabinets, moneybags, cash boxes or compartments, in which funds are held, in a sealed envelope for use in the event of an emergency. Protect the envelope containing the combination and/or duplicate key following the same protection required for containers. The procedures to follow are the same as for the Campus Field Office Remittance Processing Area. Refer to IRM 10.2.14, Methods of Providing Protection.

(7) Change the combination or locks on all containers immediately when one of the following conditions exists:

   a. Upon receipt of new lock
   b. Whenever there is a change in clerk
   c. When there is an unforeseen absence of the clerk
   d. When the combination is compromised in some other way
   e. In any event, change combinations at least once a year

(8) If it becomes necessary to open a clerk's locked compartment in the absence of the clerk, select two responsible employees to use the duplicate key or combination. They must count the money and prepare a statement of the money and documents found. Both must sign and attach the statement to the receipt the clerk previously signed for the change fund. The monies and documents are then balanced.

(9) Safeguard cash remittances at all times. Keep cash in a locked container or deposit bag to await deposit pick-up after clerk's balancing operation is completed. The key to that container is held by the clerk's immediate manager or other designated employee. Cash conversions to cashier's check or money order are permitted. Use this action in lieu of safeguarding instructions.

(10) The Mail Team manager, or designated employee, must conduct periodic unannounced reviews of the items on the Cash Receipt Records and Deposit Tickets. Monthly is suggested, no less than quarterly is mandated. Record the findings when reviews are completed. Maintain the records of completed reviews for a year at minimum and include whether an in-depth review is necessary.

(11) Only authorized employees may have access to cash vaults. Restrict all areas in which deposit operations take place in accordance with IRM 10.2.14, Methods of Providing Protection. Any person entering a restricted area must be given appropriate clearance from a responsible official based on satisfactory identification and an appropriate reason for entering.

(12) Managers and employees report any individual suspected of theft to the TIGTA Office of Investigations at 800-366-4484 immediately.

(13) Managers of areas receiving Discovered Remittances perform monthly reviews of Discovered Remittance Logs, Form 4287, Record of Discovered Remittances, and take appropriate action to eliminate or reduce mishandling of receipts.

(14) In general, managers are responsible for following: IRM 10.8.1, Policy and Guidance, when using (IRS) computer systems as part of the Federal Information Security Management Act (FISMA). Special guidance for administering or using the Integrated Data Retrieval System (IDRS) is provided in, IRM 10.8.34, IDRS Security Controls, and IRM 10.8.1, Policy and Guidance.

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(15) Use of the Automated Command Code Access Control System is required to ensure Form 809 book users' IDRS profiles are restricted. Managers must activate or simultaneously contact the IDRS Unit Security Representative to activate command code RSTRK (Restrict) with Definer R. The command codes listed in IRM 10.8.34-10, Restricted Command Codes for the Role: 809 Receipt Book Users and Submission Processing employees that issue, verify, or reconcile blank Forms 809 (RSTRK Definer R), are restricted from the IDRS user profile.

(16) Managers must ensure that employees that process payments have restricted use of Integrated Data Retrieval System (IDRS). Employees without Form 809 responsibility are assigned RSTRK with definer U. The command codes listed in, IRM 10.8.34-11, Restricted Command Codes for the Role: Remittance Perfection Technicians Who Do Not Have Blank Form 809 Responsibilities (RSTRK Definer U), are restricted from the IDRS user profile.

(17) When reviewing Monthly IDRS Security Profile reports, the IDRS Online Reports Services (IORS) Primary Report Reviewer, Unit Security Representatives (USR), and/or the Front/First Line Manager must validate that all users who meet the criteria for a restricted profile have the appropriate restriction(s) placed against their profile; see IRM 10.8.34.6.2.1.6.8, Automated Command Code Access Control, for additional information on command codes restriction.

(18) The IRS requires internal control of tax receipts to ensure security during transit. Campus Support transships remittances through common carrier for processing. All senders of payments are required to use an overnight traceable method to transship payments. The use of a completed transmittal, such as Form 3210, Document Transmittal, listing package contents, is required. The name of the sender, return address (with stop number), and telephone number is required on all transmittals. The sender, who is accountable until the funds are received at the destination, must establish a control to ensure delivery of payments and follow up. The control must include amounts of taxpayer payment and the last four digits of Taxpayer Identification Number (TIN) correlated to the package tracer information. For example, if the transit provider informs IRS that package number 12345-67-89 was destroyed; a control is needed that enables proper identification of impacted taxpayer(s) so that relief can be granted. The sender must follow-up within two business days to ensure delivery of the remittance package. Access the carrier's website, i.e., *United Parcel Service* or *United States Postal Service,* and trace the package. Follow up with the destination contact within 10 working days if necessary. Immediately report all lost remittance packages to the TIGTA Office of Investigations at 800-366-4484. Lost or stolen remittances must also be reported to the campus remittance security coordinator. Lost personally identifiable information (PII) must also be reported to the Office of Privacy, Government Liaison and Disclosure (PGLD) Incident Management Office (IM) using the *PII Breach Reporting Form*. Call 267-466-0777 if you have any problems with the online form or any questions about completing the online form.

(19) All IRS employees must take care to protect personally identifiable information (PII). Any loss of PII could result in information being compromised to commit identity theft. Encrypt PII on email. Sanitize taxpayer PII or use secure messaging. If you suspect or know of a potential information loss, report it to your manager, the TIGTA at 800-366-4484, and the **Office of Privacy, Governmental Liaison and Disclosure** (PGLD) **Incident Management Office**

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(IM) using the *PII Breach Reporting Form.* Call 267-466-0777 if you have any problems with the online form or any questions about completing the online form.

(20) See IRM 10.5.4.3.3, Inadvertent Unauthorized Disclosures and Losses or Thefts of IT Assets, BYOD Assets and Hardcopy Records/Documents, for detailed information.

21.1.7.4.1
(10-01-2014)
Suspicious Packages and Reporting Physical Security Incidents

(1) IRS has established procedures to ensure that mail is handled safely. Mailroom employees and all IRS employees who handle mail must follow these procedures to ensure mail is handled in the safest way possible. Employees must open mail in designated mail opening areas and follow the procedures listed below.

Note: All Areas must post contact information (name and work phone as well as 24/7 phone numbers) for FMSS, TIGTA, Situation Awareness Management Center (SAMC) and all other contacts, in multiple areas and by phones in the area. In most IRS campuses, you are unable to call 911 from an IRS phone. Follow the local procedure to call FMSS or the Security Console to call 911 for you. If night shift, weekend or holidays (e.g., not the "normal hours" of operation), then provide the "after hours" phone number on or near the phones in the work area.

(2) Some features of suspicious packages are listed below, but is not all-inclusive. If you have any suspicion about the safety of any package due to the physical appearance or the smell of a package, report it to your manager.

- Packages with soft spots, bulges or excessive weight
- Lopsided or uneven
- Wrapped in string
- Badly written or misspelled labels
- Distorted handwriting or cut-and-paste lettering
- Suspicious or threatening messages written on the package
- Excessive postage
- No postage
- Leaks, stains, powders or protruding materials (any smell of oil or gasoline, etc.)
- Ticking, vibration or other sound
- Protruding wires or aluminum foil

(3) Follow these procedures in the receipt and handling of suspect packages:

- Remain calm.
- Do not open the package or letter.
- Make a list of all persons who touched the letter or package and who were in the area if the letter or package was opened in case of contamination. This is also helpful when someone completes the Incident Report for Situation Awareness Management Center (SAMC).
- Do not shake or empty the contents of a suspicious package or envelope.
- Do not carry the package or envelope, show it to others or allow others to examine it.
- Do not move the package. Leave the package or envelope on a stable surface. Do not sniff, touch, taste or look closely at it or any contents that may have spilled.

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- Do not touch your eyes, nose or other body parts.
- Isolate the package.
- If imminent danger, such as a bomb, call 911 yourself; otherwise, call your FMSS contact or the Security Console to call 911.
- Contact your FMSS. Have their name and work phone (as well as 24/7 phone number) posted in multiple areas and by phones in the Campus Support area.
- Contact TIGTA at 800-589-3718.
- Thoroughly wash hands with soap and water. If powder or any material got on your body, use scissors to cut your clothes off before showering. Do not pull any shirt over your head. Use the showers available in the area and change into clean clothing provided to you.
- Managers must advise employees to avoid the area and must direct employees to follow the evacuation plan provided by the local FMSS. Restrict the area to only authorized persons.

(4) Take the following steps:

1. Immediately report the incident to a supervisor.
2. The supervisor immediately secures the room. Anyone who is in the area where the package is discovered must remain in the area. Prevent additional employees from entering the area.
3. The supervisor immediately contacts the local FMSS.

    Note: FMSS contacts local law enforcement authorities.

4. The supervisor contacts Department and Operation officials.
5. The supervisor contacts TIGTA at 800-589-3718. The supervisor also contacts *Situation Awareness Management Center (SAMC)*, **within 30 minutes of incident discovery.**
    Phone 866-216-4809
    email at *samc@irs.gov*, or
    Website shown above

Note: In order to complete the incident report to SAMC, it's critical that someone captures the data related to the incident. The information must include a list of all persons who touched the letter or package and who were in the area if the letter or package was opened in case of contamination, employee statements, etc.

(5) In addition to reporting the incident to the supervisor, the employee who discovers the incident must remember to do the following:

1. Do not touch your eyes, nose or other body parts.
2. Thoroughly wash hands with soap and water.
3. Stay in the secured area until you are directed to another location by FMSS or Emergency Personnel.
4. Try to remember details about the incident so that you're able to help prepare your statement for SAMC.

(6) Each site has an Occupant Emergency Plan (OEP). Familiarize yourself with the Captain for your area and know where you must exit and stand during any evacuation, whether it's weather related or a physical hazard, such as fire or hazardous material. If you have any questions or require additional information, please contact your local FMSS. Managers and/or their designated representa-

tives, as well as all employees, must be familiar with the physical security incident and emergency reporting procedures. IRM 10.2.8.7, Notification and Response, contains additional detailed Incident Reporting guidance.

(7)   In many instances, we receive mail that may be charred from a fire on the mail truck, appears to have been mutilated with some type of liquid intentionally or has thick greasy material possibly picked up on the USPS or PDS truck or equipment. If this smell can be absorbed by other documents and possibly make other workers down the line sick, do not continue processing. Put the document in a zip lock bag and contact your FMSS Analyst and/or your Planning and Analysis (PA) Analyst for advice. Disposition of some of these documents are determined on a case by case basis and referred to the Head-quarters Analyst for guidance.

21.1.7.4.2
(10-01-2022)
Service Center Automated Mail Processing System (SCAMPS) Security

(1)   System security shall be maintained through the following steps:

    a.   Follow system shutdown procedures in the Operator's Handbook when terminating mail-processing operations.

    b.   Maintain Server Computer Modems in an off status during normal conditions to prevent unauthorized access to the computers. These modems are for system diagnosis and repair only.

(2)   If you have any questions about the operation of the machine, ask the Contractor assigned to the Campus.

21.1.7.4.3
(11-04-2019)
Security of Form 809, Receipt for Payment of Taxes

(1)   Managers of Remittance Processing Operations have specific responsibilities relating to the security, internal control, issuance, and disposition of Forms 809, in addition to the care given any remittance handling. Forms 809 is handled with the same care and precision as cash. The following procedures are required when handling Forms 809:

    a.   Forms 809 are pre-numbered with letter prefixes and issued in numeric sequence. Exhaust each series of letter prefixes before a new letter prefix is used.

    b.   Authorize assignment of Forms 809 prior to issuance of a Form 809 book. Keep authorizations in the front of the Form 809, part 3 audit file. Retain authorizations on file as basis for subsequent book assignments as necessary for respective employees.

    c.   Individuals, who are authorized to issue Form 809 receipts, cannot be responsible for inventory control of unissued Forms 809 or for reviewing the completed receipts. Separation of these duties is required for strict internal control.

    d.   Individuals assigned Form 809 books must not share the book with others. Once a book is assigned, it is for the exclusive use of the employee to whom assigned. Form 809 books are nontransferable.

    e.   Store each Form 809 book in a separate locked security container, then stored in a locked container. Refer to IRM 1.4.6.3.1, Minimum Protection Standards (MPS).

    f.   Official receipts must not be used for training purposes.

       Note: Photocopies of sanitized receipts without serial numbers may be used for training.

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g.   To void a receipt, when necessary, write "VOID" across the face of all copies. Enter reason for voiding on back of Copy 1. Route Forms 809 to Balancing for accountability and filing.

h.   Conduct quarterly reviews of individually assigned Form 809 books.

i.   At least once a year, conduct an annual reconciliation to ensure all receipts are accounted for. See IRM 3.8.47.6.17, Annual Reconciliation of Official Receipts.

j.   See IRM 3.8.47.6.19, Lost, Missing, or Stolen Form(s) 809 Receipt for Payment of Taxes, for reporting lost, missing or stolen Forms 809.

21.1.7.4.4
(10-01-2014)
Separation of Duties and Form 809, Receipt for Payment of Taxes

(1)   Managers must ensure only appropriate employees have Form 809 books and employees with Form 809 books have only research command codes in their Integrated Data Retrieval System (IDRS) profiles.

(2)   Use of the Automated Command Code Access Control System is required to ensure Form 809 book users IDRS profiles are restricted. When managers authorize an employee to have a Form 809 book, they must activate or simultaneously contact the IDRS Unit Security Representative to activate command code RSTRK (Restrict) with Definer R (Form 809 book users).

(3)   A command code is considered "sensitive" if it can be used to adjust account balances, change the status of a tax module or account, or affect the tax liability. Sensitive command code combinations are listed in IRM 10.8.34-5, Command Codes Marked as Sensitive in the IDRS Command Code Table, and command codes with sensitive connotation are listed in IRM 10.8.34-7, Command Codes with Sensitive Connotation.

(4)   Use of the Automated Command Code Access Control System is required to ensure Form 809 book users IDRS profiles are restricted. Manager must activate or simultaneously contact the IDRS Unit Security Representative to activate command code RSTRK (Restrict) with Definer R. The command codes listed in IRM 10.8.34-9, Restricted Command Codes for the Role: Manual Refund Authorizers and Manual Refund Certifying Officers (RSTRK Definer M), are restricted from the IDRS user profile. See IRM 10.8.34.6.2.1.6.8, Automated Command Code Access Control, for additional information on command codes restriction.

(5)   Managers must ensure employees with responsibility for issuing tax receipts to taxpayers are not assigned to control the Form 809 inventory or to review completed Forms 809.

21.1.7.5
(10-10-2007)
Receipt of Mail

(1)   Mail is received via the United States Postal Service (USPS), Private Carriers and from FMSS personnel.

a.   Mail delivery truck follows campus security guidelines for admittance.

b.   Security Guard opens the loading dock door and meets the delivery truck.

c.   Security Dog explores the truck, per security guidelines. If the Security Dog identifies suspicious package, follow Hazardous Material (HAZMAT) Procedures.

   Note: This applies only to campuses with a Security Dog.

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   d.   An IRS employee is present when incoming or outgoing mail is in the
        unrestricted loading dock area.
   e.   USPS/Private Carrier employees unload the truck.
   f.   Mail is placed in cages.
   g.   Security Guard ensures the loading dock door is closed.

21.1.7.5.1
(10-01-2007)
Received Date

(1) All mail received in Mail Sorting area requires the received date on the postal container.

(2) Mail forwarded to the sorting area is controlled using the following procedures:

   1.   Attach a control slip to each postal container indicating received date to the campus. The control slip can be a piece of paper, a Campus form or a Form 3210, Document Transmittal.
   2.   Ensure that this control slip containing the received date is retained with the batch of mail when forwarded to the Extraction area.

21.1.7.5.2
(10-01-2010)
Sorting and Slicing

(1) Open mail in a controlled and restricted area.

(2) Mail cages are delivered to mail team personnel for opening using Service Center Automated Mail Processing System (SCAMPS), slicers or alternative automated mail opening equipment.

(3) Specific United States Postal Service (USPS) Office normally delivers Post Office Box mail to the IRS in designated trays. Open this mail and rubber band together in bundles and place a tag on the bundle with the PO Box number, current date, and the volume. Place the bundle on the mail rack, log in the finished count for the daily report, and then send it to the Extracting area.

(4) Large mail envelopes and boxes are sorted out. Hand slicers manually slice the mail that cannot be opened by machines. Slice the envelopes received via flats and fats on three sides or turned inside out to ensure removal of contents. If suspicious, follow emergency procedures.

(5) All other mail is processed through mail opening equipment.

21.1.7.5.3
(03-05-2024)
Mail Extracting and Processing General

(1) Extracted mail in a controlled and restricted environment.

(2) The individual campus determines the presence of statute. Forward all statute delinquent returns with potential Assessment Statute Expiration Date (ASED) to the Statute function for clearance prior to transshipment. For additional information, see IRM 25.6.1, Statute of Limitations Processes and Procedures.

Note: Sort all "Imminent Statute" returns and "hand-carried" to the Statute Unit. Any return with a received date that is two years and nine months or more after the return due date is a potential statute return.

(3) Do not route returns to Statute Control Unit if any of the following conditions are present:

   •   Requested "Original Return" attached to CP 59, CP 63, CP 515, CP 516, CP 518 or CP 759. Instead route to Submission Processing.
   •   CP 259, CP 581, CP 959, Letter 112C, Letter 282C, Letter 2255C or Letter 2284C attached to a BMF Return. Instead route to Submission Processing.

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- Notated "Statute Cleared" in the margin.
- Marked "6020 (b)" or "NFR" "Secured by Exam/Collection", "Secured by TE/GE", "Secured by TE/GE EP Exam" or "Process as Original."
- Notated on the face of the return "TC 59X" or "ICS."
- Prepared by Examination ("SFR" marked in top margin).
- Returns received with IDRS letter 2566 (SC/CG), 2566R, 3219-N (SC/CG), pink Form 3531, Request for Missing Information or Papers to Complete Return, attached or "ASFR" notated in top margin - Automated Substitute for Return (ASFR) cases.
- Process as Original notated with TC 59X.

Note: Do not route returns marked "NFR" to Batching; route to Route to ICT.

Note: If there is no "TC 59X" edited on the return, but the literal "Process as Original" is edited, route to Statute if it meets Statute criteria.

- Form 1040-X marked "Letter 6173", "Letter 6174", or "Letter 6174A".

(4) Per IRM 3.11.3.72.2, Statutory Protection Cases, a statute clearance stamp is not required when SPC "B" is present.

(5) The individual campus determines what types of mail, i.e., Directors, TIGTA, etc., that cannot be opened by Campus Support. Those functions must extract their own mail within the confines of the Mailroom. Send all remittances including cash found in these envelopes directed to IRS or misdirected mail directly from Extraction to the Deposit Function.

Note: Open all envelopes, even ones marked "Sensitive Mail", "Confidential Mail - Open by Addressee Only" in the controlled and restricted area of Campus Support, since they can possibly contain remittance. If your site has local agreements with off-site functions to deliver their mail unopened, then follow the "Exception List". See IRM 21.1.7.5.3.1, Administrative Mailrooms, for additional details about an "Exception List".

(6) If a package addressed to a specific function or person contains a Form 3210, Document Transmittal, the individual or designee for the function must sign their Form 3210 and keep the copies. Forward these packages, with Form 3210, to the individual or specific function.

(7) Mail is extracted and date stamped. See IRM 3.10.72.6, IRS Received Date, for date stamping. Stamp the IRS Received Date only on the face of the document in an area that does not cover taxpayer information or the 2-D Bar code on the notices.

Note: To protect taxpayer's identity information the Office of Privacy, Governmental Liaison and Disclosure (PGLD) has initiated a project to replace the printed SSN on selected taxpayer notices with a 2-D Barcode. This effort eliminates or reduces the full display of taxpayer Social Security numbers on these notices.

(8) Mail is sorted in the following priority order:

1. Statute returns with or without payments
2. Centralized Offer in Compromise (COIC) with and without payments
3. Centralized Insolvency with and without payments

4. Balance Due notices with payments
5. CP 2000 with payments
6. Returns with payments
7. Returns without payments
8. ASFR returns and correspondence
9. Claims, Letter 854C responses, Form 843, Claim For Refund and Request for Abatement
10. CP 2000 without payments
11. No Balance Due Notices
12. Loose Schedules
13. IDRS Letters
14. All other mail

(9) Although certain sorts are mandatory per this IRM, it is the prerogative of any campus to add additional sorts either by enhancing a required sort or by introducing a new sort.

21.1.7.5.3.1
(10-01-2015)
Administrative Mailrooms

(1) The Administrative Mailrooms are "mini" Post Offices for the entire campus for some Incoming and Outgoing Mail. The SCAMPS or Mailroom area must route all Administrative type mail (if it can be identified) to the Administrative Mailroom and by-pass Extraction. SCAMPS or Mailroom area can route it directly to the Administrative Mailroom for the functional area to pick up. Then, the person from the function/area can extract their mail in the ventilated area before transporting to their own area. Never allow anyone to take mail out of the ventilated area that has not been extracted from the envelope to avoid risk of contamination. Do not allow anyone to take remits out of the secure area, even if they are taking them to a Deposit area.

(2) Some common examples of Administrative Incoming Mail include, but are not limited to the following:

a. IRS to IRS Mail - Addressed to a specific person or functional area, route to the Administrative if the function is on the "Exception" list or if the package is not tax related information requiring processing. Administrative Mailroom personnel must phone the individual to arrange pick up.

   Note: If the Return Address on the envelope is from another IRS office and is not addressed to one of the "Exception" Mail Stops, extract the contents to ensure it does not include tax returns or remits. If contents are not tax related or should not be sorted for processing, route to Admin Mailroom for disposition. For example, if an Exam function routes cases to Centralized Case Processing (CCP) in a campus, do not extract all of the case files from the package. Date stamp the enclosed Form 3210 and follow your local procedure by routing directly to Exam or call the Exam contact for pick-up.

b. Office Supplies, Computer Software/Hardware - These boxes are sliced in the SCAMPS or mail area and delivered to the Admin Mailroom for the recipient to extract and verify the contents in the ventilated area. Some examples are computer equipment for MITS, supplies delivered by Office Max (or another vendor), etc.

c. "Exception List" - All sites have agreements with some functions that choose to extract and date stamp their own mail in the Administrative Mailroom or designated area within the ventilated area. Follow your local procedures for any approved function on the "Exception List" and route their mail to the Administrative Mailroom.

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(3) If a package addressed to a specific function or person contains a Form 3210, Document Transmittal, the individual or designee for the function must sign their Form 3210 and keep the copies. Forward these packages with Form 3210 to the individual or specific function.

(4) There is also an Outgoing Mail function necessary to IRS employees in the Campus. They accept:

a. Metered mail on the Paragon or Neopost machine
b. Outgoing Certified Mail (prepared by the function/area)
c. Small packages, flat envelopes, and boxes that require UPS Ground, Next Day or 2nd Day Air delivery services.

   Note: Complete Form 9814, Request for Mail/Shipping Service, accurately and submit with the mail piece by the Sender. Mailroom staff may reject the mail piece if the Form 9814 is not submitted or accurately completed, does not provide justification for Air Delivery Service and/or does not contain an authorization name and signature. The Form 9814 shall be archived in the Campus mailrooms for one year, per Document 12829, General Records Schedules.

d. Acknowledgement letters addressed to the filer in their own self-addressed, stamped envelope. IRS does not have to pay postage to acknowledge receipt of mail when requested and no stamped, self-addressed envelope is provided by the filer. Taxpayers can use Return Receipt mail service to ensure their package is delivered to a site.
e. Original Identification (ID) not needed for processing (i.e., Driver's license, picture ID, etc.)

(5) All mail accepted as Outgoing must contain the complete name, address, city, state, and zip. If it is going to another IRS office, be sure it includes a Stop number. If mail is submitted with a P.O. Box and the request is for Overnight or 2-Day, request a street address. United Parcel Service (UPS) is the contract carrier for IRS Private Delivery Service (PDS) packages. Private Delivery Service (PDS) does not accept mail addressed to a P.O. box. Use all available resources such as Outlook, Discovery Directory, and SERP (Who/Where tab) to obtain a street address and mail stop number for all outgoing mail to other IRS sites. See Exhibit 21.1.7-1, Campus Addresses.

21.1.7.5.4
(10-01-2022)
Sorting Undeliverable Mail

(1) Extract undeliverable mail from the envelope, unless a local agreement is in place or the notice can be destroyed. For a complete list of instructions for undeliverable letters and notices see IRM 3.13.62-53, Undeliverable CP Notice and C-Letter Distribution and Mailing Guides.

(2) Route the following undeliverable mail to Accounts Management for resolution:

- Letter 105C - Claim Disallowed
- Letter 106C - Claim Partially Disallowed
- Letter 239C -TIN-Related Problem Resolution
- Letter 474C - Math Error Explained (IMF)
- Letter 852C - Penalty Waiver or Abatement Disallowed/Appeals Procedures Explained (FTD) For Use With AMS/RCA Applications
- Letter 853C - Penalty Waiver or Abatement Disallowed/Appeals Procedure Explained (for use with AMS/RCA applications only!)

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- Letter 854C - Penalty Waiver or Abatement Disallowed/Appeals Procedure Explained
- Letter 916C - Claim Incomplete for Processing; No Consideration

Note: This is only a partial list. For a complete list of letters Accounts Management works refer to IRM 21.3.3.4.11.1, Undeliverable Mail received From Campus Mail Operations.

(3) Route the following specific undeliverable mail to the appropriate Centralized Authorization File (CAF) team for resolution:

- Letter 861C - Power of Attorney (F2848) Incomplete for Processing
- Letter 1727C - Power of Attorney Representative Number
- Letter 2673C - Representative or Appointee/Taxpayer Response
- Letter 2675C -Power of Attorney Termination Response
- Letter 4527C - CAF Designation Level H and/or Level I Rejection Letter
- CP 547 - We Assigned You a Centralized Authorization (CAF) Number

(4) Route the following specific undeliverable mail to the appropriate Identity Theft Team for Resolution:

- Letter 4281C - IM Breach Notification Letter - Authorized Use Only
- Letter 4402C - ID Theft (Self Identified) - AM AC 504 Notification Letter and CP 01C/701C
- Letter 4403C - ID Theft - IPSU Acknowledgement/Resource Info/Point of Contact
- Letter 4524C - Identity Theft Assistance Request (ITAR)
- Letter 4674C - Identity Theft Post-Adjustment Victim Notification Letter (For use when TP does not have a balance due)

(5) Return Undeliverable, certified/return receipt requested mail to the Campus function that requested it. (DO NOT DETACH USPS FORM 3811, Domestic Return Receipt, from the mail piece.). Follow the table in (8) below for routing certified mail.

(6) Follow the table below to route undeliverable mail:

ITEM	DESTINATION
Correspondence	Originator For additional information see Exhibit 21.1.7-15, Correspondex "C" Letters - Routing Guide.
Items with address correction	Originator
Computer Paragraphs	See IRM 3.13.62-53, Undeliverable CP Notices and C-Letter Distribution and Mailing Guides. If the column titled "Routing Action" in IRM 3.13.62-53, Undeliverable CP Notices and C-Letter Distribution, and Mailing Guides is blank, route the mail back to the originating function.

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ITEM	DESTINATION
Form 809, Receipt for Payment of Taxes	Originator
Loose Schedule 1 (Form 2290)	Inventory Control Team (ICT)
Tax Practitioner Items	Appropriate Function

(7)   Sort all undeliverable mail, other than notices, by name or employee number of originator and forward to respective areas.

(8)   If undeliverable mail cannot be destroyed, it must always be date stamped in a conspicuous place and the envelope stapled to the front of the unfolded contents.

(9)   Campus Support transships all undeliverable mail receipts designated for Files to the appropriate Submission Processing Files. See Exhibit 21.1.7-3, Campus Files Address.

21.1.7.5.5
(05-20-2020)
Offer in Compromise (OIC)

(1)   OIC is centralized at the Brookhaven and Memphis Compliance Campuses. Taxpayers are instructed to mail their offer to Brookhaven or Memphis. When an OIC Fee payment is received, the payment is sorted into two categories:

- $205.00 (or current OIC fee)
- Other than $205.00 (Or current OIC fee)

(2)   Campus Support must release all OIC mail to the Centralized Offer in Compromise (COIC) employee co-located in Campus Support.

(3)   When an Offer in Compromise payment is received in another Campus Support site, route per IRM 21.1.7.10.3, Processing Centralized Offer in Compromise (COIC) Payments.

21.1.7.5.6
(08-31-2017)
Centralized Insolvency Operation (CIO) Payment Processing

(1)   Insolvency payments or Bankruptcy Trustee checks are mailed to the Philadelphia Campus Support for processing. Campus Support takes the following action on Centralized Insolvency Operation (CIO) mail:

1.   Retrieves mail from Insolvency PO Box and the Campus street address
2.   Extracts mail from the envelopes
3.   Attaches envelope and any enclosures to the check
4.   Stamps the envelope with the IRS received date
5.   Gives the checks to CIO employees co-located in Campus Support

(2)   When the checks are returned for processing, see IRM 21.1.7.10.4.2, Processing Insolvency Payment via Paper Check Conversion (PCC).

21.1.7.6
(03-05-2024)
Extraction of Envelope Contents

(1)   Open envelopes and remove content. This includes envelopes attached to packages or wrapping paper. If contents are torn or were sliced in opening, immediately repair in a manner that allows proper processing.

(2)   Use a candling table to ensure all contents were removed from the envelope. Refer to IRM 21.1.7.6.7, Candling Procedures.

(3) Place extracted envelopes in a container which bears the extracting employee's full name, SEID and date.

(4) Refer to IRM 21.1.7.6.7, Candling Procedures, for Final Candling instructions on how to slice or open envelopes to ensure all contents are extracted.

(5) Sort the mail into "remittance" and "non remit" into the following categories:

- Centralized Insolvency Operation (COIC)
- Offer in Compromise (OIC)
- Notice
- Form
- Correspondence

(6) If a return is disassembled when extracting contents, assemble correctly and staple in top left corner of return (e.g., return is paper clipped or ″loose″ pages). Form 1040 series returns, ensure the Form W-2, Wage and Tax Statement, is stapled to left middle of return. Refer to IRM 21.1.7.6.1, Extraction of Envelope Contents with Remittance, for procedures on attaching envelopes. Be aware of remittances being placed in unsuspected places.

(7) When an IRS letter/CP notice is received with a return, place the letter/notice on top and route accordingly. **Note the Exceptions shown below:**

If one of the following is received:	And a:	Then:
CP 01A CP 01F	Form 1040 is attached	Move notice to the back and route return for processing. ***Note:*** If correspondence is written on the CP that requires a response, detach and route accordingly.
CP 05 CP 05A	Form 1040-X is attached	Route to IVO.
• CP 11 • CP 12 • CP 59/CP 759 • CP 63 • CP 2057 • Form 8009-A • or any "C" Letter (other than Letter 12C)	Form 1040-X is attached	Date stamp both and move the correspondence to the back. Route to Batching. Route Letter 12C with Form 1040-X to IMF ERS.
CP 211	Form 990 series return is attached	Move the notice to the back and route the return for processing.
CP 259	**Amended Return** is attached, instead of the **original** return requested	Date stamp both and move notice to the back of Form 1040-X and route to Batching. If a BMF Amended return is attached, route to ICT.

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21.1.7.6

21.1 Accounts Management and Compliance Services Operations

If one of the following is received:	And a:	Then:
Letter 4281	Original Return attached	Move letter to the back and route to Submission Processing
Letter 4281	Original Return with correspondence requiring a response is attached	Send Original Return to Submission Processing. Notate on the correspondence the form number of the return that was sent to be processed. Route correspondence for scanning to CII.
CP 59, CP 63, CP 515, CP 516, CP 518, CP 759, CP 259, CP 581, CP 959, Letter 112C, Letter 282C, Letter 2255C or Letter 2284C	Original Return is attached	Move letter or CP Notice to the back and route to Submission Processing
CP 59, CP 63, CP 515, CP 516, CP 518, CP 759, CP 259, CP 581, CP 959, Letter 112C, Letter 282C, Letter 2255C or Letter 2284C	Original Return and correspondence requiring a response is attached	Send Original Return to Submission Processing. Notate on the correspondence the form number of the return that was sent to processing. Route correspondence to CSCO.

Note: For Statute Year Returns follow IRM 21.1.7.5.3, Mail Extracting and Processing General.

(8) When an IRS Letter/CP notice stub is received with a Form 433 series or Form 9465, route according to the form. Route the package to CSCO or ACS.

Note: Route all Form 9465 received with CP 2000 to AUR.

(9) Taxpayers and Tax Preparers sometimes request the IRS to acknowledge receipt of data.

   a. Verify any group of returns or documents received before acknowledging receipt. Also, acknowledge copies of returns attached, which implies that they are requesting acknowledgement of receipt, if the taxpayer provides a stamped, self-addressed envelope.

   b. Stamp the document "Received by Campus, date, city, and state". If acknowledgement is discovered after Extraction and there is no date stamp or envelope with Postmark date, simply leave the date blank. Do not stamp duplicate copies of acknowledgment letters, only the first one.

   c. Ignore the request if a stamped, self-addressed envelope is **not** enclosed. Move the request to the back of the return or correspondence.

   d. Continue processing the original form(s) or correspondence.

   e. Place the acknowledgement copy inside the envelope, seal it, and put it in the USPS basket.

Note: Form 8038 series returns are sometimes filed in large quantities in one envelope and an acknowledgement is requested. Do not bother date stamping and returning the request. A CP 152 is generated to the filer when

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the return posts. If a stamped, self-addressed envelope is attached, leave it. If more than $3.00 postage is on the envelope, "X" the stamps; you do not have to write it up as Discovered Remit.

f.   Destroy any duplicate copy.

Caution: Take extreme care to ensure that only the material relative to the taxpayer(s) to which the correspondence is addressed is enclosed in the envelope (see IRM 21.3.3.4.25, Breaches of Personally Identifiable Information (PII) Caused by Manual Stuffing Errors).

(10)   When a return is received with a credit card, take the credit card to the unit manager immediately. The manager records the last four digits of the credit card number, expiration date, the taxpayer's name, and last four digits of the TIN, just as is done when cash is received with a return. The manager edits an Action Code 460 on the return and the return is processed using normal extracting function procedures. The credit cards are hand-carried to Payment Function.

Note: An Action Code 460 is edited on the return prior to transshipping the return for processing. The Action Code 460 suspends the return to Rejects for 25 days. An Action Code is entered in "RED" ink in the bottom, center margin on the front page.

Send the credit card back to the taxpayer via certified mail, along with a Letter 3956C, Processing Form 1040 Received With Credit Card/Credit Card Information, advising the taxpayer that the IRS does not have the capability to process credit card payment transactions when the credit card or credit card information is sent in with the return.

Caution: Take extreme care to ensure that only the material relative to the taxpayer(s) to which the correspondence is addressed is enclosed in the envelope (see IRM 21.3.3.4.25, Breaches of Personally Identifiable Information (PII) Caused by Manual Stuffing Errors).

(11)   Expedite all statute delinquent returns with potential ASED to the Statute function for clearance. See IRM 21.1.7.5.3, Mail Extracting and Processing General, (2) and (3), and IRM 25.6.1.8, Original Delinquent Returns, for additional information.

21.1.7.6.1
(10-16-2023)
Extraction of Envelope Contents with Remittance

(1)   Any return or document received with a check or money order is classified as "With Remittance".

(2)   Types of possible remittances the IRS campus may receive for processing can include any of the following:

a.   Personal Check
b.   Money Order
c.   Cashier's Check
d.   Cash or Gold Coins (U.S. Currency Only)

Note: Call out **"Cash"** (or follow local procedure).

e.   Business Check
f.   Certified Check
g.   Voucher Check

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h.   Treasury Check

i.   Draft/Postcard Type Check

j.   Travelers Cheques

Note: Route all Refund Anticipation Loan/Checks (commonly known as "RAL" checks - ones made payable to an individual from a Financial Institution) to your Lead. The Lead walks them to Deposit for disposition, since there are a variety of issues. Do **not overstamp** the checks.

(3)   As soon as returned government refund checks are extracted (these checks were payable to an Individual or a Business), Extraction personnel must stamp each check with "**Unless for Credit to the United States Treasury this Instrument is Non-Negotiable**". This stamp must not obscure any printing on the face of the check. Stamp the check underneath "**Pay to the order of**". Do not overstamp the government check if:

•   the government check is made payable to the "United States Treasury", or

•   the word **"VOID"** is written on either the front or back of the check.

Note: Process the valid government checks for payment of taxes through normal processing.

If	Then Extraction
Treasury IRS Refund Check is made out to an Individual and is returned as Undeliverable and **no indication of ID Theft or Fraud**	Routes to Refund Inquiry.
Treasury IRS Refund checks are returned as Undeliverable and you self-identify that there is the **Same Address** (different names) **on multiple checks** indicating possible fraud	Routes to Fresno- RIVO External Leads Stop M2004.
Personal Check is written because a Refund Check was cashed and the taxpayer thinks they received the check due to ID Theft, or the taxpayer is unsure why they got the check, but does not mention ID theft.	Routes to Kansas City RIVO External Leads.

If	Then Extraction
A Check is received from one Financial Institution and made payable to another Financial Institution (e.g., Citibank to Green Dot)	Routes to Kansas City RIVO External Leads. ***Note:*** On the Form 3210, enter complete names of Payor and Payee. There is no need to overstamp these checks.
Treasury check is returned and ID Theft is NOT indicated, but appears Fraud related (e.g., **Multiple checks** with different names have been mailed to the **same address**. Explanation is something like, "I do not know these people, but these checks were mailed to my house")	Routes to Kansas City RIVO External Leads.
Treasury check is returned and note is attached indicating ID Theft (e.g.," I got this refund check made payable to me, **but I have not even filed my tax return this year**. I don't know why I got this check".)	Routes to Kansas City RIVO External Leads.
Check is attached to Letter 4115C, or Letter 4464C, or Letter 4883C	Routes to Kansas City RIVO External Leads Stop M2004.

(4)   Set up a basket in Extraction area for the Extractor to place checks (including attached correspondence) that are routed to Fresno IVO.

Note: Stamp all Treasury checks with your "Non-Negotiable" stamp before they are placed in the basket, unless the checks are marked void on the front or back of the checks. Overstamp United States Treasury on all 3rd Party or Personal Checks, if needed. Both stamps (U.S. Treasury and "Non-Negotiable") must be available at each Extractor's desk.

(5)   Prepare a Form 3210, Document Transmittal. Enclose the checks (including correspondence, if any) inside a "To be opened by addressee only" envelope and write "IVO Stop M2004" if routing to Fresno. Route the envelope to the Shipping area with a Form 9814 and check "UPS Ground". Shipping can include the envelope with other receipts that are transshipped to those sites.

(6)   Maintain a separate file of these Forms 3210 and attach the Acknowledgement copy to your copy. Follow-up after five days, if no Acknowledgement copy is

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received. You may provide a fax number to the IVO function to fax the Acknowledgement copy back to you, in lieu of mailing.

(7) If a mixture of items are mailed to you by Homeland Security, the USPS or some other branch of law enforcement, sort the items and mail to the appropriate IVO site, either Fresno or Austin. If any debit cards are included, always mail the package to Fresno IVO External Leads.

Note: If the USPS Inspector sends a letter stating that a CI Agent took care of the Treasury checks and they are returning the mail pieces, route them to Austin IVO at Stop 6579. Keep the USPS letter with the submission.

(8) Overstamp all payee lines "United States Treasury" at the point of extraction. See IRM 21.1.7.9.12, Overstamping.

(9) See IRM 3.10.72.6.2, Received Date Stamping Requirements, for date stamping of multiple returns and documents received in one envelope. Below are procedures for assembling and routing multiple documents or checks:

If	Then
"One remittance" is received with more than one return	Assemble the multiple returns to the back of the first in a staggered format.
"More than one remittance" is received with only one return or document	Stagger the checks.

(10) Sort as a perfect payment; a notice(s) or check that contains a legible taxpayer name, TIN, one Master File Transaction (MFT) code, one or more tax periods, one remittance and as applicable: report number, designated payment code, and secondary transaction code.

(11) Date stamp a remittance received alone in an envelope addressed to the IRS, no matter the condition (endorsed or not or made out to appropriate payee or not), on the envelope or check stub. Do not stamp over pertinent taxpayer information. Below are procedures for sorting checks as perfect or imperfect:

If	Then
The check contains a name, one TIN, one form type, and one or more tax periods,	Sort as "perfect".
Name, TIN, form type, or tax period is missing, or more than one TIN is shown,	Sort as imperfect.

(12) Double check balance due returns or notices for the presence of a remittance.

(13) All types of remittance are picked up and taken to the Payment preparation area.

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(14) See IRM 21.1.7.6.10, Processing Cash and Handling of Currency and Items of Value, for processing any return, document, or misdirected mail to IRS with an item of value other than a check or money order.

(15) See IRM 21.1.7.6.1.1, Large Dollar Remits, for procedures when remittance of at least $50,000 or more is discovered.

21.1.7.6.1.1 (03-03-2020) **Large Dollar Remits**	(1) When a remittance of one million dollars or more is discovered, the discoverer must immediately carry it to their Manager with the return or document. The Manager must immediately carry the remittance with the return or document to the Deposit Manager. Expedite the check through Remittance Strategy - Paper Check Conversion (RS-PCC). If the check cannot be processed through RS-PCC, the manager immediately carries it to the Form 3210 preparation area for shipment to Submission Processing Deposit site.
	(2) Place a remittance of at least $50,000 but less than one million dollars is discovered on the top of the work pile and flagged as large dollar.

21.1.7.6.1.2 (10-12-2016) **Freedom Of Information Act (FOIA)**	(1) For remittances and documents (Subpoenas or other court requests for IRS documents or testimony) received pertaining to the Freedom of Information Act, Right of Privacy, forward with Form 3210, Document Transmittal, to the following Disclosure Office address:

  Internal Revenue Service
  Central Processing Unit.
  4800 Buford Highway
  Stop 93-A
  Chamblee, Georgia 39901-0001

21.1.7.6.2 (10-01-2007) **Sorting**	(1) The United States Postal Service sorts and delivers mail by PO Box number. Extractors must maintain PO Box integrity.
	(2) Mail received without a PO Box is sorted during extracting.
	(3) Mail which cannot be identified by extractors is forwarded to the Mail Classification area.

21.1.7.6.3 (03-06-2017) **Automated Substitute for Return (ASFR)**	(1) Sort Form 1040 series returns with the following characteristics are routed/ transshipped to the correct site where the "ASFR" functions are located. The characteristics are:

    a. Form 3531 (**PINK**, not green) attached, or
    b. Letter 2566 (SC/CG), Letter 2566R or Letter 3219-N (SC/CG) attached, or
    c. **"ASFR"** is stamped or edited in the top margin.
    d. Any "loose" tax return (i.e., no form or notice attached) addressed to either the ASFR Mail Stop or P.O. Box in Brookhaven.

    Note: Do not route any "ASFR" returns to Statute.

(2) Use the following chart to route to the appropriate ASFR function. Prepare a Form 3210 when transshipping outside of your campus and address it to ASFR/CSCO and correct Mail Stop number.

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If "ASFR" Return is received in:	Route to "ASFR" in:
Andover	Fresno, Stop Number 81304
Atlanta	Brookhaven, Stop Number 654
Brookhaven	Brookhaven, Stop Number 654
Memphis	Brookhaven Stop Number 654
Philadelphia	Brookhaven Stop Number 654

(3) For additional information see IRM 3.10.72.8.1, Special Procedure(s) - IMF Returns.

21.1.7.6.4
(12-07-2023)
Extracting and Routing - Form 3115, Application for Change in Accounting Method

(1) If the Form 3115 is attached to a return, do not detach. Move Form 3115 to the back and route the return for processing.

(2) When received "loose", this form is not processed, nor payment deposited. Keep the envelope and staple to the back of the form, prior to routing to the correct address/Mail Stop, as identified below.

(3) If a **remit is attached** to the Form 3115, **leave it attached** to the Form. **It is not deposited by the Campus.**

(4) **OSPC ONLY**- If the envelope is addressed to Mail Stop 4917 (or OTSA), Ogden, UT 84404, then follow the instructions in this table. If the envelope address does not have a specific Mail Stop number (or OTSA) indicated, then follow the procedures in (5) below.

If the Envelope is Addressed to:	And Remit (User Fee) is attached:	And no Remit (User Fee) is attached:
Internal Revenue Service Mail Stop 4917 (or OTSA) Ogden, Utah 84404	Internal Revenue Service Attn: CC:PA:LPD:TSS Room 5336 1111 Constitution Ave NW Washington DC, 20224	Internal Revenue Service Mail Stop 6111 1973 N Rulon White Blvd Ogden, UT 84201

(5) Use the following chart to determine where to mail the Form 3115 (and payment, if attached).

If the Envelope is Addressed to:	And Remit (User Fee) is Attached:	And No Remit (User Fee) is Attached:
Internal Revenue Service Mail Stop 6111 Ogden, UT 84201	Internal Revenue Service Attn: CC:PA:LPD:TSS Room 5336 1111 Constitution Ave NW Washington, DC 20224	Internal Revenue Service Mail Stop 6111 1973 N Rulon White Blvd Ogden, UT 84201

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> *Note:* The addresses shown above may differ from the ones listed in the Form 3115 Instructions, but use the ones listed above.

| 21.1.7.6.5 (10-01-2012) **Form W-4 Procedures** | (1) Employers are no longer required to submit "questionable" Form W-4 unless the IRS requests them in writing. |

(2) If any Form W-4 is received, use the following table to determine disposition:

If:	And:	Then:
Form W-4 is attached to Form 3210, Document Transmittal	Tax return is not present	Destroy as classified waste.
Form W-4 is attached to a tax return		Move the Form W-4 to the back and route the tax return.
Form W-4 (loose)	No Form 3210 or tax return is present	Destroy as classified waste.
Form W-4 with correspondence	Correspondence is addressing information on the Form W-4	Destroy as classified waste, ONLY if no question and TP is not expecting a response (i.e., FYI only).
Form W-4 with correspondence	Correspondence is requesting an action	Route to Accounts Management.

| 21.1.7.6.6 (10-12-2016) **Mail Classification (White Mail)** | (1) Mail is sorted using local stop numbers and cross referenced to: |

  a. IDRS Number
  b. Local notice routing list
  c. Transshipping
  d. Master File (Individual Master File (IMF), Business Master File (BMF), etc.)
  e. Stop Number
  f. Local Sort
  g. Transcripts

(2) Route mail based on the mail routing guides, per SERP Website under Who/Where at *Campus Mailing Addresses* and *Campus Program Locator Guide*.

(3) Additional routing information is available in Exhibit 21.1.7-15, Correspondex "C" Letters - Routing Guide, Exhibit 21.1.7-16, Computer Paragraph (CP) Notices - Routing Guide, Exhibit 21.1.7-17, Forms - Routing Guide, and Exhibit 21.1.7-18, Miscellaneous Documents/Forms/Correspondence - Routing Guide.

(4) If Accounts Management's work, route for scanning to Correspondence Imaging Inventory (CII). CII routes the work electronically to the correct site.

> *Exception:* Mail Form SS-4, Application for Employers Identification Number to Cincinnati Accounts Management EIN Stop 532G.

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21.1.7.6.7
(10-16-2023)
Candling Procedures

(1) Candling is the process of visually inspecting all envelopes after extraction of contents to ensure there are no remaining documents and/or remittances. Candling is done by either:

- Passing the envelope over a light source to determine if any contents remain inside or,
- Slicing the envelope on three sides, unfolding it, and visually inspecting both sides to ensure no documents or remittances are adhering to the envelope.

(2) Candling is performed in two stages:

a. Initial Candling is performed at the extraction table as part of the extraction and sorting process. Perform initial candling before the envelope is placed in the collection bag/container.

b. Final Candling is a second visual inspection of the envelopes after the extractors' bags/containers have been transferred to the final candling area. Final candling is performed by either passing the envelopes over a light source or slicing the envelopes on three sides and visually inspecting both sides to ensure no documents and/or remittances are adhering to the envelope.

Note: When the envelope is to remain attached to the document, it must be sliced on three sides or passed over the light on an extracting table unless it's the fuzzy padded or the slick combination paper/plastic. An easy way to remember is: If it's not going to Final Candling (meaning you're not dropping in your bag for a "second review"), slice the envelope on three sides or pass the envelope over the light on an Extracting table to reduce the number of Discovered Remits.

(3) Extractors perform **Initial Candling** at a Tingle Table by:

1. Slicing envelopes on either **one side** or **three sides** (with a few exceptions),
2. Extract all contents, and
3. **Always run the "see through" envelopes sliced on one side across the light** on the Extraction table to check for any remaining contents before dropping into container.

Note: If a campus has to use six ft. tables (or desks without lights) during peak season to extract, then **slice the envelopes on three sides. If a site elects to slice all envelopes on three sides, it is not required to use the light on the Tingle table.**

(4) Use the following chart to determine the proper **Initial Candling** procedure for the various types of envelopes:

If the envelope is:	Then:
normal letter size envelopes or what we refer to as **"see-through envelopes"**,	Slice on **one side** or **three sides**. Follow local procedure.

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If the envelope is:	Then:
• Padded with plastic bubble material • Cardboard (Overnight envelope) • Opaque (**non** "see-through"), ANY size • Thin plastic that slices using your slicers **Exception:** Combination paper/plastic and "fuzzy" padded envelopes	Slice on **three** sides. **Note:** If slicing on three sides, the Extractor can turn the light "OFF", if the light or heat is bothersome. For the Monthly Review, this table would be designated "Not in Use", meaning the light is not in use if at the time of review, the person sitting at the table is slicing on three sides.
Combination **"paper/plastic envelopes"**(usually white (with windows) and green diamond shape marks)	Open the end, extract contents, and manually search the inside for any remaining contents before dropping in your Extractor's bag. You do not have to slice them. **Note:** Any type of envelope that is specifically **designed not to cut or tear easily does not require slicing on three sides**, unless you want to. Generally, the material content is "slick" and designed to make items easily fall out. Watch out for any static electricity on some of the plastic envelopes, which tends to make items "cling" to the envelope.
the envelope contains **"fuzzy padding"**	**Do not slice on three sides** or intentionally cut into the fuzzy part of the envelope. See additional information below.

(5) For the envelopes with the **"fuzzy padding"**, it is recommended that each site sort them separately from the other fats/flats. Extraction area can rotate opening of these envelopes among all extractors, (i.e., set up a daily rotation among all in a Unit). This allows the person to prepare by dressing appropriately, securing a face mask, or paper gown, if desired. Try to use the pull tab on the envelope or detach the staples/tape on the end of the package to open the envelope without cutting into the fuzzy padding. **Do not slice on three sides** or intentionally cut into the fuzzy part of the envelope. Once contents are extracted, drop these envelopes in a separate tagged bag from your other extracted envelopes. This ensures that the fuzz is not distributed throughout your other bagged envelopes and onto the Final Candling table (and those individuals).

(6) Place an **Identifying Tag** inside or on the container (e.g., bag or container) of all extracted envelopes during Initial Candling. The Identifying Tag (Form 13870 or one locally developed) must contain, the extracting employee's full name, SEID and the received date. If the extraction date is different than the received date, show both dates on the Identifying Tag. Prior to transporting the bags/buckets to the Final Candling area, someone other than the person who performed the Initial Candling must ensure that the tag is enclosed/attached. If tag is not visible, the "sweeper/runner" must request one from the Extractor prior to transporting to the Final Candling area. Place the tag so that it is easily visible when picked up. Place the tag either as the first item in the center bottom **or** on top of the contents of the bag. If your campus uses "stickers",

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make sure all old stickers are clearly "Xed" (or deleted) before placing your new one on the bag. If your campus uses the red (or colored) buckets (similar to USPS containers), ensure the tag with your Name, SEID and received date is attached.

(7) After the bags have been securely tied at the top to ensure no contents can fall out in transit to the Final Candling area, the "runner/sweeper" transports them to the Final Candling area. Stage and work the bags in received date order. Ensure that the bag is in good condition (no visible holes) before you begin extracting.

(8) SCAMPS defines Flats/Fats based on the size or thickness of the envelope and the capability of the machine to sort and slice it. However, for Extraction of the contents and Candling purposes, follow guidelines based on whether "see-through", the Extractor's ability to easily cut/slice the envelope easily and quickly, or if the fabric content of the envelope is designed for contents to slide out (which are usually the ones with more plastic content than paper). Always remember that the **purpose of Candling is to ensure that no contents are left in the envelope**. Final Candlers may identify envelopes that are not sliced on three sides, but the harm to the taxpayer is when items are left in the envelope and not processed timely.

(9) **Final Candling** has several definitions based on the type of envelope, but it **is the final search prior to destruction to find any remaining contents** following Extraction.

    a.   Final Candling of all "see-through" envelopes is when envelopes **that are sliced on one side** are again passed over a light source which meets the minimum standard (on a Final Candling or Extracting Table). If "see-through" envelopes are sliced on three sides, then only check to ensure all contents are removed. This can be performed with, or without a light source.

    b.   If you are unable to "see through" the envelope using a light source, then manually search the envelope for any remaining contents. If the envelope is a "heavy duty" bubble material, cardboard, or thin plastic, ensure that it was sliced on three sides and all contents extracted.

    c.   If the envelope is a "paper/plastic" type material, manually search the inside to ensure no contents remain.

    d.   Place "fuzzy padded" envelopes in a separate bag. Manually search inside the envelopes for any remaining items and drop them back in the same bag, or other bags, ready for destruction. Do not intentionally put the envelope on the table. Try to prevent spilling the dust on the table surface.

(10) An employee in the Restricted Area (Campus Support) performs **Initial Candling** and **Final Candling**. During Initial Candling, one clerk passes envelopes over the light source while another individual is nearby or in the same unit/group. Final Candling is generally performed at large Final Candling tables, but can be done at an Extraction table. Final Candling is performed **no later than three business days after Extraction (five business days during Peak Processing)** to meet your Campus Deposit Timeliness Measure.

(11) Boxes, carts, crates, etc., must not block the view of any employee performing Final Candling work. Any employee performing Final Candling remains in clear

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view of another employee and both are stationed in the Restricted Area. These Final Candling rules apply whether performed at the big tables, or at Extraction Tables. Consider the layout of the restricted area when seating employees to ensure maximum visibility during Final Candling.

(12)   If the light on your Extracting Table or Final Candling Table appears dim, or dimmer than normal, contact your Manager to perform the light meter test. If not meeting the minimum standard of 174 FC (Foot Candle) or greater, move to another table until a new bulb is installed.

(13)   Clerks identify any **Non-Remit item** or envelope found not properly sliced during Final Candling. These items or envelopes are given to management to provide **feedback** to the Extractor. Attach the Extractor's Identifying Tag to the item when routed to the Manager. The Manager determines the disposition of any item found. Non-Remit items are not required on the Form 13592, Final Candling Log.

   Note: Return any Certified green postcard still attached to the envelope to the Manager. "Click and Ship" envelopes from the USPS should not be returned to the manager as a "find".

(14)   The employee or designee records all **Remit items** on Form 13592, Final Candling Log, and dropped in the locked, secure container. Ensure that any checks/money orders found are properly overstamped and attached to the identifying tag (must include extractor's SEID, the official Received Date, etc.)"Double paper clip" the tag and remit item(s) together at the top and side before dropping into the secure container. There are two options for completing the Final Candling Log. In either case, do not record the items until you have completed candling the entire bag:

   a.   The employee (Candler) who found the remit item completes the entire line entry on the Form 13592, including time when the information was completed, or
   b.   The employee who found the remit item only completes date and time, their SEID, and amount. At the manager's discretion, the manager, or designee can complete it for the employee. The Designee opens the locked container, extract the contents and match up the SEID from the tag and amount on the check, and complete the remaining line items. The Manager (or designee) signs in the ″RC Initials and Date″ column to verify all line entries against the contents.

      Note: According to IRM 10.2.14.3.3, Locked Containers, (2), a locked container is "any metal container with riveted or welded seams which is locked and to which the keys and combinations are controlled".

   c.   Deposit any remit $5,000 or greater on same day as discovered, if found before the cut-off for the daily Deposit. Establish a local procedure to notify the Manager that a large remit has been found. See IRM 21.1.7.6.7, Candling Procedures, (17). Once Deposit has signed for the Remits, give the Bag Tag to the appropriate manager to provide Feedback to the Extractor who left the remit inside the envelope.

(15)   The Manager reviews the Form 13592, Final Candling Log and validates that all available information is correctly entered and remittance amount matches

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the content found. The employee who found the remit completes the following columns on the Form 13592 in non-erasable ink:

- **Today's Date** - Enter the date and time in the first and last entry and draw a line for the ones in between, since you can only use one day per sheet.
- **Item Discovered Name/TIN** - Enter Name Control and last four digits of the TIN or abbreviate name to shorten the entry, as long as the Manager and Deposit can match the remit to the Taxpayer.
- **Name/ID Number of Identifier** - It is suggested that you use SEID or some type of Employee Number, instead of Name.
- **Employee Name/Number** - It is suggested that you use SEID or some type of Employee Number, instead of Name.
- **$ Amount Identified** - Write the amount legibly. It is not necessary to complete the Total Amount at the bottom of the page, unless local management wants it.

Note: If a log entry is made, then deleted, write an explanation for the correction and draw a corresponding arrow to the deleted line entry. Following the explanation, both the employee and Manager must Initial and date, indicating acceptance of the explanation/reason for the deletion.

Note: For work days when there are "No Candling Finds", indicate this and the date on either a separate sheet, or on the previous day's sheet. This enables the reviewer to verify that a sheet is not missing from the log. This is not necessary for weekends and holidays.

(16) The Manager completes "RC Initials and Date" column, then make a photocopy. The Manager takes the Original and Photocopy of the log, along with the remit(s) to the Deposit Function. **Perform this transfer of remit(s) to Deposit as many times in a day as necessary to ensure timely deposit rules are met.** Transfer remit(s) at a designated time set by Deposit that allows them enough time to process the payment through RS-PCC. Secure all remaining remits found in Final Candling after the last daily transfer in a secure box or designated area temporarily, or overnight. Deposit any remit of $5,000 or more on same day discovered, if possible. Take the previous day's remit items to Deposit the following day in the **first** transfer. Make every attempt to get your Friday finds to Deposit in time for them to process them. Be especially careful that only small volumes of Candling finds are held over a weekend, especially a holiday weekend.

(17) Upon receipt of the Remit(s) and the Log Sheet, a designated Deposit employee initials and date the original copy of the Form 13592 log, indicating receipt of the Remit in the "Deposit Initials and Date" column. Leave the photocopy of the log with Deposit function and return the original signed (initialed) copy of the Form 13592 log sheet book to the Final Candling area. You can continue filling up the entire page if it is the same workday. If the sheet is full, another sheet started, or more than one sheet was needed for the same day, mark the sheets "Page 1 of X", etc., at the end of the day, or before starting a new sheet the following workday.

(18) Keep Form(s) 13592, Receipt and Control Final Candling Log, in the Final Candling area for recording any contents found during Final Candling. Keep all

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logs in one logbook separated by Month tabs in consecutive date order. Review the logbook monthly. Retention period is one year, including the current month for the log sheets.

(19) After Final Candling, place the envelopes in secure containers prior to destruction, recycling, etc., The manager instructs you where to place the containers of empty envelopes, adhering to guidelines in IRM 1.4.6.5.17, Disposition and Destruction. Do not use the empty envelopes for any purpose, such as storing items, displaying on the wall as a "Job Aid", etc., Refer to IRM 10.5.1.4.1, Employees/Personnel.

(20) **Candling Equipment Maintenance - (for Management Officials Only)**

   a.   Adjust candling equipment, on both initial and final candling tables, as necessary, to maintain maximum envelope recognition.
   b.   Maximum envelope recognition is determined by the measurement of foot candles (FC) through use of a light meter. The light source must meet the minimum standard of 174 FC on all Extracting Tables and Final Candling tables, whether they are in use, or not. The lights must meet the standard at all times. Replace bulbs that do not meet the minimum requirement.
   c.   Test the candling equipment twice yearly. Ensure testing is completed prior to peak time-frames.

   Note: This is a minimum standard. The individual campus can increase reviews at their discretion based on findings.

   d.   Management or designated Management Official verifies lights are meeting minimum requirements and complete Form 14001, Candling Equipment Review Log. If lights do not meet minimum requirements, document actions taken to correct the deficiency on the log. Retention period for Form 14001, Candling Equipment Review Log, is one year, including current month.

   Note: Annotate "Not in Use" when envelopes are sliced on three sides and the candling light is not used at the time of the review.

21.1.7.6.8
(12-14-2015)
Attaching Envelopes to
Returns and Documents

(1) Attach envelopes to the back left side of returns or documents in a vertical position ensuring postmark is facing outward. When envelope is too long, attach in a horizontal position.

(2) If you attach the envelope to a tax return or correspondence, you must slice the envelope on 3 sides or pass the envelope over the light on an Extracting table.

Exception: Slicing is not required on fuzzy, padded or slick envelopes that are designed not to tear, as outlined in IRM 21.1.7.6.7, Candling Procedures. Manually search inside the envelopes for any remaining items.

(3) For the larger USPS, FedEx, UPS, etc., envelopes/fats/flats/packages, you can either: tear the shipping label off of the envelope/box and attach to the back of the return in the upper left with the postmark/shipping label facing outward, tear off the back side of the envelope, fold the remainder in half, and attach to the back of the return with the postmark/shipping label facing outward.

(4) Always attach envelopes and stamp received date on the following:

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a. Fiscal year returns
b. All Form 1040 series marked "KIA"
c. All Form 720
d. Automated Collection system (ACS) mail and Compliance Services Collection Operations (CSCO)
e. Delinquent Returns
f. Prior year and Statute Returns
g. Returns missing entity information
h. Centralized Insolvency mail
i. Responses to IRS initiated mail, such as CP notices, "C" Letters, Forms, and Balance Due notices - place the IRS notice, letter, or form on top.

> *Exception:* If CP 211A is attached to an Exempt Organization (EO) return Form 990, Form 990-EZ, Form 990-PF, Form 990-T, Form 990-BL, Form 1041-A, Form 4720, Form 5227, Form 6069, or Form 8870), move the CP 211A to the back and route to Ogden Submission Processing.

j. All correspondence, including taxpayer initiated correspondence or correspondence written on behalf of the taxpayer from a Tax Preparer, Accountant, etc.
k. All BMF returns, except only late filed Form CT-1, Form 940, Form 941, Form 943, Form 944, and Form 945 series
l. Letters 2566 (SC/CG), Letter 2566R, 3219-N (SC/CG), pink Form 3531, or any attachment indicating "ASFR"
m. All Form W-7, Form W-7A, and Form W-7(SP)

> *Note:* When a Form W-7/Form W-7(SP) is attached to a Form 1040 series return(s), always date stamp Form W-7 and all returns, and attach the envelope to the return with the earliest tax period (transship to Austin Submission Processing Center (AUSPC).

n. All amended returns, including Form 843, Form 1045, Form 1139, Form 8379, and Form 8849
o. Undeliverable mail
p. Form 8857, Request for Innocent Spouse Relief, prior to transshipping to CSC

> *Note:* If a Form 8857 is attached to a return, keep together and date stamp both.

> *Note:* If a Form 8857, Innocent Spouse Relief, is attached to a notice/letter (front or back), detach it and write ″Detached F 8857″ on notice/letter and date stamp both. "Expedite" the Form 8857 to CSC, Stop 840F. Route correspondence to appropriate function.

q. Any return with a notation of "6020(b)", a "TC 59X" or "ICS"

(5) When multiple returns or documents are received in one envelope and each requires an envelope, attach envelope to oldest tax period return and stamp the received date. On the remaining returns, use a Dual Date stamp or stamp the postmark date on the others on the top left side margin with the earliest postmark date shown on the envelope and the received date in the normal area. For envelopes that do not specify the postmark date or drop-off date, refer to IRM 3.10.72.6.2.4, Determining Postmark Date, to determine the postmark date to stamp.

Exception: For Form 1120, Form 1120C, Form 1120L and Form 1120PC with box 1a or 1b checked, only date stamp the parent return. Do not remove any attachments or separate the subsidiary returns. Treat as one return.

(6) When any ″Amended Return″, ″Claim for Refund″, or ″Request for Abatement″ (e.g., Form 1040-X, Form 1120-X, Form 720X, Form CT-1X, Form 941-X series, Form 1045, Form 1139, Form 8379, or Form 8849) is received:

   a.   Staple envelope to the back left side of the form.
   b.   Stamp the received date on the form.
   c.   Attach Form 843 to back of returns, when received with amended returns. Do not process separately. Do not detach duplicates or copies from returns.

Note: Expedite/Route all Form 1040-X with a notation of "NOL", "Carryback", or the box is checked on Line 1 (new revision) or Page 2, Part II are routed to ICT. Keep Form 1040-X attached.

21.1.7.6.9
(10-17-2014)
Tax Returns Addressed to IRS, Which Should Have Been Filed With State/Local Jurisdictions

(1) Take the following actions for any tax returns received in an envelope addressed to IRS which should have been filed with a state or local jurisdiction, the District of Columbia, the Commonwealth of Puerto Rico, Guam, Virgin Islands, Northern Mariana Islands, and American Samoa or any possession/territory of the United States.

(2) **With-Remit:** When a federal return is received with state mail or correspondence for the State:

IF	Then
Money amount on check matches state document	Send check and document to state.
Money amount on check matches federal document	Send to Deposit, even if made payable to state. These checks are overstamped with "United States Treasury" stamp.
Money amount on check does not match either state or federal documents	Send as unknown to Payment Perfection.
Check received without federal or state document	Send as unknown to Payment Perfection.
Checks made payable to other agencies or third parties	Do not overstamp checks with a United States Treasury stamp.

(3) **Non-Remit:** When a Federal return is received with state mail:

If	Then
All Form W-2, Wage and Tax Statement, are for the state	Send to the state.

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If	Then
Original and copy of federal return is received with state	Forward original Federal return with Copy B of Forms W-2 to Submission Processing. Forward the state returns and copy of federal return to the state.

(4) Route all loose State tax returns, as well as a taxpayer's State e-file form(s) such as Form 8453, Form 8453-OL, or Form 8454 to the appropriate state.

(5) Route all misdirected State mail to the appropriate state, unless a copy of a State tax return, or other State documents is attached to one of the following. If attached, keep together and route to the appropriate function.

   a. CP 2000
   b. Collection letters

(6) When erroneously mailed/delivered returns to a state agency are received by IRS with an envelope that is addressed to state agency, then date stamp the return with IRS received date and attach the envelope. If no envelope is

   not timely filed.   #

(7) Envelopes addressed to IRS that are erroneously delivered by postal service to the state taxing agency, are considered timely if:

   a. Envelope postmark is timely, or
   b. Envelope is missing, but State agency received date is timely.

21.1.7.6.10
(03-09-2022)
Processing Cash and Handling of Currency and Items of Value

(1) When U.S. currency is received in any amount in the Extracting function, it must immediately be taken to the manager.

   a. The discoverer and manager counts the currency.
   b. The manager prepares Form 4287, Record of Discovered Remittances, to record the finding of the currency. The form preparation is self-explanatory.
   c. The discoverer and the manager must initial the recorded entry on the Form 4287. The manager must place the currency with the related return or document with which it came, in an envelope with a notation that corresponds with the entry on the Form 4287. The manager must place the envelope in a lockable container kept in their custody in accordance with IRM 10.2.11, Basic Security Concepts. Only the manager and a designated employee are permitted to have the keys/combination to the lockable container.

Note: If U.S. currency is received with another payment, convert the cash to a check or money order. After conversion, process both payments through RS-PCC. If unable to process through RS-PCC transship both payments to Submission Processing Support site for processing together. See IRM 21.1.7.7, Cash Payments and Cash Conversion, for additional information for processing cash.

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Note: When U. S. currency, gold coins, is received from a taxpayer, transship to Submission Processing Support site. They contact the Property Appraisal and Liquidation Specialist.

(2)   If Debit Cards are returned by another taxpayer (delivered to an address where recipient does not reside) or intercepted by the USPS (items returned in a USPS envelope and contain a note indicating "possible fraud"), (do not slice the envelope from the debit card company). If the envelope was sliced, staple or tape it back together.

Note: If a taxpayer returns a combination of Treasury Checks and debit cards, keep the entire submission together and send the complete "package" to IVO External Leads in Fresno, using the address shown below.

1.   Date stamp the front of the envelope (below the Return Address) if intercepted by the USPS. If returned by another taxpayer, date stamp the correspondence, attach envelope, and date stamp the front of the debit card envelope.
2.   Photocopy the front of the debit card envelope showing both addresses (Return Address and Recipient's address) and date.
3.   Complete a Form 3210, Document Transmittal, indicating the total volume of envelopes/debit cards and mail the complete package (e.g., all photocopied pages and original debit card envelopes) to Fresno.
4.   Hold the items in the safe or lock cabinet, if unable to meet the UPS deadline for pick-up on that day.
5.   Use the following address to mail Debit Cards to Fresno:

Internal Revenue Service

3211 S Northpointe Dr

Fresno, CA 93725

Stop 23101

ATTN: Jeff Cole

(3)   When any item of value, other than U.S. currency is discovered, see IRM 21.1.7.9.17, Unacceptable Payments. An item of value can be gold, silver, jewelry, savings bonds, postage stamps, Treasury notes/bonds, stocks, etc.

Note: If a taxpayer or the USPS sends us any "possible fraudulent" Refund Checks, personal (or 3rd party checks) for repayment of cashed refund checks, route these items to IVO in Fresno. Refer to the chart in IRM 21.1.7.6.1, Extraction of Envelope Contents with Remittance, (3).

(4)   Foreign currency is not acceptable for payment of federal income taxes. Transship foreign currency to Submission Processing.

Note: These procedures are for foreign paper currency only, not coins, which are considered too insignificant in value to convert and ship back to the issuing country.

(5)   When postage stamps are received in amounts less than $3, cross through and permanently affix stamps to related return or document and retain in regular work-flow.

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(6) A teller from the Deposit Function is responsible for collecting the locked container contents. If the discovered item(s) is not retrieved at least once daily, per shift, the Extracting Manager informs the Deposit Manager. The Manager opens the envelope(s) and verifies the content with the teller. The teller initials and dates the Form 4287 that the items listed were received. The Manager retains the duplicate copy as proof of discovery and gives the item to the Deposit Function with the other 2 parts of the Form 4287.

(7) Refer to IRM 3.8.46, Discovered Remittance, for complete processing instructions.

21.1.7.6.11
(12-01-2022)
Processing Refund Anticipation Loans Checks

(1) When a Refund Anticipation Loan (RAL) check is intercepted and returned by the bank, route the payment to Integrity and Return Verification Operation (RIVO) at the address below on a separate Form 3210, Document Transmittal by Overnight Traceable Mail Delivery. In the remarks section of the Form 3210 write "Anticipated Loan Check".

Internal Revenue Service

Attn: RIVO External Lead Manager

Post Office Box 219981

Kansas City, MO 64121

(2) Whenever a taxpayer returns a RAL check with correspondence indicating that ID Theft may be involved, (typically in these cases, the taxpayer claims they were not entitled to the refund) or if a Return Integrity and Verification Operation (RIVO) issued letter (i.e., 4115C or 4464C) is attached, route the check and correspondence to the following address on Form 3210 by Overnight Traceable Mail Delivery.

Internal Revenue Service

Attn: RIVO External Lead Manager

Post Office Box 219981

Kansas City, MO 64121

21.1.7.6.12
(10-21-2021)
IRS Refund Repayments

(1) If remittance, tax return, or document indicates the payment is for the erroneous portion of a refund that the taxpayer believes is too large an amount, or any credit the taxpayer feels they are not entitled to, transship to IVO at the address below on Form 3210.

Note: Whenever a taxpayer repays a refund they feel they are not entitled to and correspondence indicates that ID Theft may be involved, or if an Integrity and Verification Operation (IVO) issued letter (i.e., 4115C or 4464C) is attached, route the check and correspondence to the following address on Form 3210.

Internal Revenue Service

Attn: RICS External Leads Manager

Stop 23101

Post Office Box 219981

Kansas City, MO 64121

21.1.7.6.13
(07-19-2021)
Sorting and Routing Automated Collection System Mail

(1) Automated Collection System (ACS) mail is usually identified upon receipt through the special ACS post office box. Sort and route all imperfect ACS mail with-remit or payment with indication of "levy" to Payment Perfection (including the Source Document or a copy) for IDRS research to post to the earliest Collection Statute Expiration Date (CSED). Sort and route all non-remit ACS mail to ACS Support.

(2) The designated Post Office Boxes for ACS mail are:

Taxpayer Services ACS Support Sites
Fresno Internal Revenue Service ACS PO BOX 219980 Kansas City, MO 64121-9980
Kansas City ACS Support Stop 5050 or without a stop number PO Box 219420, 219236, or 419236 Kansas City, MO 64121-9236 Control Base Number: 0772200001

SB/SE, TE/GE and LMSB ACS Support Sites
Cincinnati Internal Revenue Service ACS Correspondence PO Box 145566 Cincinnati, Ohio 45250–5566 Control Base Number: 0272000001
Kansas City Internal Revenue Service PO Box 219690 Kansas City, MO 64121-9690 Control Base Number: 0566100001
Philadelphia Internal Revenue Service ACS Correspondence PO Box 8208 Philadelphia, PA 19101-8208 Control Base Number: 0566100001

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(3) Always date stamp ACS mail and attach the envelope. If correspondence or multiple forms with multiple remits come in the same envelope, try to match up the individual remit with the source document, then route to Deposit in the correct order.

(4) In addition to the unique PO Box for ACS mail printed on the notice, ACS mail is also any Form 668-A(c), Form 668-W(c), Form 668-W (ICS), Form 8519, or LT/LP letter.

21.1.7.6.14
(10-01-2022)
Returned Advance Child Tax Credit Payments

(1) Taxpayers may submit a returned Advance Child Tax Credit (Advance CTC) payment as a personal check, money order or Treasury Check.

(2) Post repayments of an Advance Child Tax Credit payment made by personal check or money order with a TC 670 designated payment code (DPC) 63. The DPC 63 triggers a systemic reversal of the credit reference number (CRN) 272. The posting of the payment with DPC 63 stops future payments from going out. Post the payment to the 2021 tax year module.

(3) If a taxpayer returns a Treasury Check with a check legend indicating "Advance Child Tax Credit", forward the Returned Refund/Rebate Check along with any document(s) to the Refund Inquiry Unit in a sealed envelope or container using Form 3210, Document Transmittal. Form 3210 must list the following information from each check; check symbol, check number, and amount. If the Refund Inquiry Unit is located in another building, seal the Returned Treasury Checks in an envelope and place in a lockable canvas bag or container, or double wrap and double seal in an opaque paper envelope or box.

(4) Scan correspondence submitted with repayment of the Advance CTC to CII.

(5) See IRM 21.6.3.4.1.24.2, Advance CTC, for additional information on the credit.

(6) If a taxpayer returns a personal check or money order indicating they received a direct deposit in error (intended for a different taxpayer), transship the payment and any correspondence to a tax processing center to post the payment to Unidentified.

(7) Route returned Treasury Checks from a taxpayer who received it in error to Refund Inquiry and include any correspondence submitted with the check.

21.1.7.6.15
(10-01-2022)
Returned Economic Impact Payment (EIP)

(1) Taxpayers may submit a returned Economic Impact Payment (EIP) as a personal check or money order with a notation indicating the return of "EIP20XX", "Economic Impact Payment", "stimulus", etc.

(2) Process the returned payment as a TC 670 DPC 65 with a secondary TC 570 to Tax Year 20XX tax module for the appropriate TIN. If the EIP was issued on a joint tax return with a deceased individual, then post the repayment to the surviving spouse's 20XX tax module, where the refund transaction posted.

(3) If a taxpayer returns a Treasury Check with a check legend indicating "Economic Impact Payment", forward the Returned Refund/Rebate Check along with any document(s) to the Refund Inquiry Unit in a sealed envelope or container using Form 3210, Document Transmittal. Form 3210 must list the

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following information from each check; check symbol, check number, and amount. If the Refund Inquiry Unit is located in another building, seal the Returned Treasury Checks in an envelope and place in a lockable canvas bag or container, or double wrap and double seal in an opaque paper envelope or box.

(4)   If a taxpayer returns a Debit Card indicating "Economic Impact Payment", forward the Returned Debit Card along with any document(s) to Fiserv/ Metabank in a sealed envelope or container using Form 3210, Document Transmittal. Form 3210 must list the Debit Card Number. Forward to Fiserv at this address: Fiserv Attn: RAPID 7007 North 97th Circle Omaha, NE 68122.

(5)   If a taxpayer sends in a check for $7.50 with an indication the payment is for replacement of an economic impact payment debit card, return the payment to the taxpayer using Letter 1687C, Unidentified Payment/Credit, containing the following selectable paragraphs (or Letter 8121 using just the verbiage):

- •   G We received a payment of $[15 12$] on [15 13D].
- •   X [46 385V] variable paragraph with the following verbiage: We are returning your payment because we could not process it. You may request a free replacement EIP Card through MetaBank Customer Service by phone at 800-240-8100 (option 2 from main menu). The standard fee is waived for the first re-issuance of any EIP Card. If you have any additional questions, you may contact MetaBank, N.A. at 800-240-8100, or visit EIPcard.com.
- •   Include Enclosure paragraph f [73 25V] with entry "Your payment".

(6)   If a taxpayer returns a personal check or money order for a direct deposit they received in error (intended for a different taxpayer), transship the payment and any correspondence to a tax processing center to post the payment to Uniden-tified.

(7)   Route returned Treasury Checks from a taxpayer who received it in error to Refund Inquiry and include any correspondence submitted with the check.

21.1.7.7
(12-01-2022)
Cash Payments and Cash Conversion

(1)   Campus Support must convert cash payments to check or money order, within 24 hours of receipt from the taxpayer, before sending for processing. To minimize the risk of losses, convert cash to a bank draft or money order by the close of the business day on which it was collected, or as soon as possible on the next business day.

Note: If your campus does not have an on-site credit union, cash may be converted weekly if it is less than $5,000.00.

(2)   Use Standard Form 1034, Public Voucher for Purchases and Services Other Than Personal, to apply for reimbursement of cash conversion expenses, such as the processing fee for a money order.

Note: Until a decision is made at the national level, each site needs to determine the best way to pay the cash conversion expense before submitting the Form 1034 for reimbursement.

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(3) Count any cash found, document on a Form 4287, Record of Discovered Remittances, and secure found cash in a locked container until the designated employee retrieves it for processing.

(4) Prepare Form 4287, Record of Discovered Remittances, each day for cash received. If zero cash is received, document non-receipt on a Form 4287 for control purposes.

(5) Daily, the designated employee must retrieve the cash from the locked container for verifying and preparing the cash for the deposit. Two employees count and verify cash received through Extraction. Take the following actions for cash receipts:

  a. Remove cash from the locked container.
  b. Keep original Form 4287 with cash package and leave copy with Extraction clerk.
  c. Verify, review, and balance Form 4287.
  d. Verify remittance, cash, taxpayer information, and returns/documents to Form 4287 with designated extraction clerk.
  e. Notate any changes or corrections to Form 4287 in green and initial both copies of Form 4287.
  f. Open envelopes and verify contents to Form 4287.
  g. Verify money amount listed on Form 4287 by preparing an adding machine tape.
  h. Add cash only and edit total in green on Form 4287 under "Amount of Remit" column after last taxpayer entry.
  i. Add checks and money orders and edit total in green on Form 4287 "Amount of Remit" column after cash total.
  j. Add cash, checks, and, money orders, and edit grand total in green on Form 4287 below check and money order total.
  k. Designated employee must initial next to grand total of cash deposit.

(6) After verifying and balancing the cash to the Form 4287, prepare Form 2679, Teller's Daily Balance and Reconciliation.

  a. Count coins and currency by denominations.
  b. Verify that bills are legitimate with a counterfeit marker.
  c. Complete Form 2679, in duplicate.
  d. Make a calculator tape from Form 2679.
  e. Enter cash amounts only, start with pennies.
  f. Date stamp today's date.

(7) Take only cash to credit union and convert cash to money order. If a financial institution asks the employee to complete a Currency Transaction Report (CTR) when more than $10,000 is being converted, point out that there is an exemption in the Treasury Regulations [31 CFR 1020.315 subsections (a) and (b)]. The regulations state that:

  • "No bank is required to file a report [for a transaction in currency of more than $10,000] with respect to such transaction in currency between an exempt person and such bank".
  • "Exempt person" is "a department or agency of the United States".

(8) Take the following steps after converting cash to bank draft or money order.

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1. Make bank drafts or money orders payable to "United States Treasury".
2. Staple stub/receipt of money order to shuttle tape.
3. Record the name of the issuing financial institution or money order vendor, the serial number, and the date of conversion in the block provided on Part 3 of Form 809, Receipt for Payment of Taxes.

(9)   Complete Form 809 with all information that applies to the payment.

- Taxpayer Identification Number
- Name Control
- Tax Form Number
- Tax Period
- MFT
- Type of Payment
- Name
- Address
- Signature of IRS Employee
- IRS Received Date
- Employee SEID Number
- Designated Payment Code (circle one of the pre-printed DPC's or write in the appropriate code)
- Assessed Amount
- Other TC
- Total Amount Received

Note: When cash is received and you are unable to identify the taxpayer, complete the Form 809 with unknown for the missing information and attach part two behind part three. Send the money order to Ogden for processing.

(10)   Complete Form 809, Receipt for Payment of Taxes, in received date order, for each taxpayer for whom cash was received and:

a.   Determine if payment can be processed through RS-PCC.
b.   Tear out parts 1 and 3 of Form 809.
c.   Annotate RS-PCC in the memorandum space of Form 809 part 3 for payments processed through RS-PCC.
d.   Staple parts 1 behind part 3 of payments processed through RS-PCC and transship them to Submission Processing.
e.   Transship part 1 and 3 with remittance to Submission Processing if unable to process payment(s) through RS-PCC.
f.   Make copy of any necessary correspondence or return as source document and route original to appropriate area.
g.   Mail Part 2 to the taxpayer with Notice 428, Thank You (Notice to taxpayer acknowledging receipt of cash payment).
h.   Add remittance amount from receipts on adding machine and compare with line 12 of Form 2679.
i.   Annotate used receipt numbers of Form 809, on Form 2679.
j.   Errors on Form 809 must result in voiding and making new Form 809.
k.   Enclose Parts 1 and 2 of voided Form 809 with cash package.
l.   See IRM 21.1.7.8, Form 809, Receipt for Payment of Taxes, for additional information.

(11)   Prepare a cash folder and include the following items:

a.   Calculator tape and stub/receipt of money order

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    b.   Parts one and two of Form 809, Receipt for Payment of Taxes (enclose VOIDED receipts)

    c.   Original and copy of Form 2679

    d.   Returns/documents prepared for manual processing

    e.   Balanced Form 4287

(12)   Retention for Forms 4287, Record of Discovered Remittances, is one year after the end of the processing year per Document 12990, Records and Information Management Record Control Schedules, Tax Administration – Taxpayer Services (Job No. NC1-58-85-10, Item 137).

(13)   Retention for Forms 2679, Teller's Daily Balance and Reconciliation, is one year after the end of processing year per Document 12990, Records and Information Management Record Control Schedules, Tax Administration - Taxpayer Services (Job No. NC1-58-85-10, Item 131).

21.1.7.8
(12-14-2015)
Form 809, Receipt for Payment of Taxes

(1)   Ogden Submission Processing issues all Form 809 books to authorized employees in Campus Support sites.

(2)   Management must authorize at least one individual and one backup individual to issue an official receipt to every taxpayer who sends in cash. The Campus requires strict control of cash and Form 809, Receipt for Payment of Taxes, receipts.

(3)   Request an initial book of Forms 809 authorized memorandum from the group manager or an official approved by the Director. The memo must identify the operating division and management hierarchy down to the group level. This is necessary to ensure the information is on file when contact with accountable officials is required. The employee signs the Receipt page found in front of a Form 809 receipt book. They return this signed receipt/acknowledgment to Ogden Submission Processing Teller unit within five workdays after receipt. If the receipt page is inadvertently missing or lost, an acknowledgment memorandum is prepared and provided to Ogden Submission Processing. The original authorization is kept on file within the teller unit function.

(4)   A receipt book is assigned for the exclusive use of the intended employee only. It is not transferable. When Ogden Submission Processing issues a Form 809 book to an authorized employee, they record the serial number of the book issued. Employees are required to maintain strict control of their Form 809 receipt book and the individual receipts. Employees are only allowed to have one assigned Form 809 receipt book at a time.

(5)   Handle Form 809 with the same care and precision as cash.

    a.   Form 809 book holders must not have sensitive command codes in their IDRS profiles.

    b.   Form 809 book holders must report to a first level manager.

    c.   Print clearly and legibly on Form 809 so there are no inconsistencies on carbon copies and the receipt is legible on all four parts.

    d.   Verify money amounts and issued only for amount of cash received.

    e.   List user fee, or only one tax period, on Form 809.

    f.   Form 809 book holders must acknowledge they have received a book in writing within five workdays. Complete the acknowledgment page in the front of the book and return to Ogden Submission Processing.

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g.   Issue receipts in numerical sequence by serial number. Use the lowest number receipt first and continue to issue receipts in numerical order.

h.   Upon issuance of the 40th receipt, a second book may be ordered by using the reorder form in the back of the book. Complete, sign and send to Ogden Submission Processing.

i.   Form 809 has a correct and unaltered signature of the employee to whom the book was issued.

j.   Form 809 is used as a posting document. Prepare a separate receipt for each tax period, type of tax, or user fee covered by the payment.

k.   Managers, or designee, review and balance Forms 809 prior to mailing.

(6)   When a Form 809 is prepared for payments that cannot be processed through RS-PCC, send to Ogden Submission Processing for processing.

(7)   Managers must conduct reviews of each employee's receipt book at least annually and adhoc reviews periodically to ensure all receipts are accounted for.

21.1.7.9
(10-01-2021)
Payments

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

(2)   If Campus Support is unable to process the imperfect payments through RS-PCC within 24 hours, but they can process the payments the next day without an impact to the next day's receipts, they should not transship the payment to Submission Processing, but hold the payments and process the payments the next day.

(3)   Process remittances of $50,000 and over by the next business day of the campus received date. Attempt to process these items the same day of extraction or no later than the next business day. When a remittance of at least $50,000 but less than one million dollars is discovered, place it on the top of the work pile and flagged as large dollar.

(4)   Process remittances of $100,000 or more on the day of extraction. When checks of $100 million or more are received, photocopy the check and immediately fax to the deposit support site.

(5)   Management at all levels must monitor the flow of receipts to ensure that this objective is achieved.

(6)   Pick up payments received with correspondence or returns continually during all shifts by assigned sweepers.

(7)   Ship payments not processed through RS-PCC to the Deposit site on the received day when possible, but no later than the next business day.

(8)   Checks and money orders are made payable to "United States Treasury".

(9)   After payments are received from Extraction, payments are pre-batched into three categories:

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- Perfect payment (a perfect item is a notice(s) or check that contains a legible taxpayer name, TIN, one MFT code, one or more tax periods, one remittance and as applicable: report number, designated payment code, and secondary transaction code).
- Imperfect payment with taxpayer's names and TIN, but does not contain one or more elements necessary for processing.
- Imperfect payment without taxpayer's name and TIN. These payments need additional research.

(10) After the payments are pre-batched, they are taken to the Payment Preparation area and sorted into:

    a.   Form 1040 series, Form 4868, and Form 4506
    b.   Form 94X series, Form 5330, Form 1120, Form 1041, Form 706, Form 7004, and Form 8813
    c.   Notice coupons/stubs
    d.   Form 1040ES, and Form 1040V
    e.   Form 1040-X
    f.   CP 2000
    g.   IMF Correspondence
    h.   BMF Correspondence
    i.   SFR
    j.   Form 9465 and Form 433D
    k.   BMF CP 504
    l.   Form SS-4
    m.   ACS
    n.   Big/Large checks
    o.   Form 2159
    p.   Government checks
    q.   Original returns with statute criteria

(11) After the sorting process, screen payments for the following issues:

    a.   Overstamping - IRM 21.1.7.9.12
    b.   Remittance Not Payable to United States Treasury - IRM 21.1.7.9.13
    c.   Government Checks - IRM 21.1.7.9.15

(12) Campus Support must route imperfect payments to Payment Perfection for research.

(13) Campus Support identifies questionable remittances that resemble checks and money orders, but which are fake, bogus and/or counterfeit. These remittances are not certified by any institution and they are non-negotiable. Do not process questionable remittances via RS-PCC or PCC. Campus Support is familiar with the characteristics of questionable remittances and are able to identify when one is received. Refer to IRM 21.1.7.9.29, Questionable Payments, for further information related to fake/bogus checks or money orders being used to pay a taxpayer's debt to IRS.

21.1.7.9.1
(10-26-2011)
Repayment of the First-Time Homebuyer Credit

(1) When a remittance is received with documentation stating it is for repayment of the First-Time Homebuyer Credit, process the payment with the following:

    a.   TC 670/570
    b.   MFT 30

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21.1.7.9.2
(10-01-2011)
Overpayment Notices

(1) Remittances received with an overpayment notice (CP 12, CP 12M, CP 13, or CP 24), post these payments with a TC 670/570.

21.1.7.9.3
(10-01-2019)
Form 1040NR, U.S. Nonresident Alien Income Tax Return

(1) If Form 1040NR has an SSN and/or the "Individual" box is checked, process as IMF:

    a. TC 610 and MFT 30
    b. When remittance processing is completed, transship Form 1040NR and all attachments to Austin Submission Processing using a Form 3210.
    c. Date stamp Form 1040NR.
    d. Include a copy of the remittance with Form 1040NR.

(2) If Form 1040NR has an EIN and/or the "Estate or Trust" box is checked, date stamp the return and transship return with payment using Form 3210 to Kansas City for processing as NMF.

21.1.7.9.4
(10-01-2012)
Form 1041-T

(1) Form 1041-T, Allocation of Estimated Tax Payments to Beneficiaries, received alone with remittance:

    a. Make copy of Form 1041-T as the source document.
    b. Route original Form 1041-T to Image Control Team (ICT).
    c. Process payment to MFT 05 and use TC 610.

21.1.7.9.5
(10-22-2012)
Form 4219, Statement of Liability of Lender, Surety, or Other Person for Withholding Taxes

(1) Form 4219, Statement of Liability of Lender, Surety, or Other Person for Withholding Taxes, is received with Form 941, do not detach. Route Form 941 and Form 4219 to Submission Processing. Process payment through RS-PCC as follows:

    a. TC 610
    b. MFT 01
    c. Tax periods 03, 06, 09, and 12

(2) Form 4219 received without Form 941, process payment using tax information from Form 4219. Use EIN from Form 4219, line two, and tax period from line four. Process payment through RS-PCC as follows:

    a. TC 670
    b. MFT 01
    c. Forward Form 4219 to appropriate function

21.1.7.9.6
(12-01-2022)
Processing Form 9465, Installment Agreement Request

(1) When Form 9465, Installment Agreement Request, is received with remittances, process through RS-PCC as follows:

    a. Process a copy of page one of Form 9465 as the source document.
    b. Process payment with a Transaction Code (TC) 670 unless the Installment Agreement request is for a module with a zero balance and there is a TC 922 or TC 420 indicator. If the installment agreement is for an advanced payment of deficiency, use TC 640. See Exhibit 21.1.7-7, Valid Primary Transaction Code for Remittance Strategy for Payments via Paper Check Conversion (RS-PCC) Processing.
    c. MFT various

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     d.   Forward Form 9465 to Compliance Services Collection Operations (CSCO). See IRM 3.10.72.16.5, Special Handling of Collection Forms - Form 9465, Form 433 Series, and Form 2159, Payroll Deduction Agreement.

         Exception: If Form 9465 is received with original Form 1040 series detach Form 9465 and write "detached Form 1040". Make a copy of Form 1040 and process payment with TC 610. Route Form 9465 to CSCO and Form 1040 to Submission Processing.

(2)   Campus Support should not transship Installment Agreement User Fees to Submission Processing sites, unless they are unable to process the payment through RS-PCC. Apply the full amount of the payment to the taxpayer's account using the appropriate payment Transaction Code.

21.1.7.9.7
(10-01-2021)
Processing Automated Collection System (ACS) Payments

(1)   Automated Collection System (ACS) mail is usually identified upon receipt through the special ACS Post Office box. See IRM 21.1.7.6.13, Sorting and Routing Automated Collection System Mail, (2), for a list of special ACS Post Office Boxes. Sort all imperfect ACS mail with payment with indication of "levy" and route to Payment Perfection.

(2)   ACS payments can be defined as:

     a.   Payment received with a Form 668-A, Notice of Levy. Generally, this is a one time garnishment to the taxpayer's bank account that is sent to the IRS by a financial institution as a third party check.
     b.   Payment received with a Form 668-W, Notice of Levy on Wages, Salary, and Other Income. These payments are remitted to the IRS through the taxpayer's employer as a third-party check.
     c.   Levy payment received without a Form 668-A or 668-W addressed to the special ACS Post Office box.
     d.   Federal Agency Levy payment that are issued on Department of the Treasury checks.

         Note: If overstamping is necessary, be careful not to obscure the taxpayer's SSN.

     e.   Third Party payments received with obsolete IRS ACS PO Box addresses that have been forwarded by the United States Post Office to one of the consolidated ACS sites. Treat these payments as if they were received directly in the Consolidated ACS sites PO Box. Follow all the procedures and definitions outlined in this section when processing these payments.
     f.   Payments received from the taxpayer on a personal check, cashier's check, or money order and the taxpayer indicates it is intended as an ACS payment.

         Note: Do not apply a Designated Payment Code (DPC) to a payment received from the taxpayer.

(3)   Remittance received with notice, form, or correspondence process using the following procedures:

     a.   Edit the source document with missing information.
     b.   Annotate source document with the appropriate DPC. See IRM

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21.1.7.9.7.1, ACS IDRS Manual Research for Payment Perfection, (6).

 c. Make copy of source document and route change of address information and correspondence to the ACS Unit in Collection.

> ***Note:*** If a notice, form, schedule, or correspondence does not require any further handling, do not make a copy. Process the payment with the attached document.

(4) For third-party payments received with Forms 668A(C) and 668W(C), 668W(ACS), Notices of Levy, process as follows:

 a. Edit DPC 05 and applicable TC.
 b. Review multiple period levies to determine appropriate tax period.

(5) See IRM 3.8.45.10.4, Automated Collection System (ACS), for more guidance.

21.1.7.9.7.1
(10-01-2021)
ACS IDRS Manual
Research for Payment
Perfection

(1) The following subsection provides the definition for ACS payments and instruction in the use of Designated Payment Codes (DPC). This subsection also provides general guidance for manual IDRS research and application of ACS payments.

> ***Note:*** The Integrated Automation Technologies (IAT) TC Search Tool replaced the retired Payment Tracer tool which was mandated. The Transaction Code (TC) Search tool is not mandated but highly recommended for researching payments.

(2) Payments received in the ACS PO Box, follow the procedures below:

If	And	Then
TIN is not present		Research Command Code (CC) NAMEI (IMF) or NAMEB (BMF) to identify the correct TIN.
TIN is identified		Research CC SUMRY, IMFOL, or BMFOL and apply the payment to the earliest unexpired Collection Statute Expiration Date (CSED) with an open collection status of 22. 1. If multiple periods with the same CSED date, apply the payment to the earliest tax period.
TIN is identified	There is no tax period with an open collection status of 22 and CC SUMRY shows modules in status 60	Research CC IADIS to determine the Installment Agreement Locator Number (ALN) see IRM 21.1.7.9.7.1, ACS IDRS Manual Research for Payment Perfection, (3), below.

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If	And	Then
Unable to locate the TIN using NAMEI or NAMEB		Make a telephone call using the telephone number on the check or obtain the telephone number from directory assistance. If the TIN is identified, see "TIN is identified" above.
TIN is not identified after telephone contact		Route to Submission Processing.

(3)   The ALN appears on the IDRS IADIS screen in the following format:

AGREEMENT LOCATOR NO 1234-567890-XXYY

(4)   The last four positions of the Installment Agreement Locator Number (ALN) determine the actions taken.

If	Then
The payment has an ALN with XX08	Apply payment to the earliest unexpired CSED with a DPC 05. The ALN of 08 that appears in the YY positions is defined as a Continuous Wage Levy, from ACS or a Revenue Officer. The YY position denotes conditions affecting the agreement.
The ALN is other than XX08	Apply payment to the earliest unexpired CSED with no DPC.

Note: Exhibit 5.19.1-9, ALNs, provides an explanation of the XXYY fields of the ALN.

(5)   Below are procedures when research shows there is no balance due in Status 22 or 60:

If	And	Then
A X-Ref TIN can be found on CC ENMOD or INOLE (disregard a spouse's TIN if the Filing Status is other than "2").	The X-Ref TIN has a balance due in Status 22 or 60	Apply payment to the X-Ref TIN using the earliest unexpired CSED.

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If	And	Then
There is no X-Ref TIN or the X-Ref TIN does not have a balance due in Status 22 or 60	There is a prior Status 22 module	Research the primary TIN first, then the X-Ref TIN if applicable, for the module that was most recently in Status 22. Apply the payment to that module.
There is no current or prior Status 22 or 60 modules for the primary or X-Ref TIN		Apply payment to the most recent tax module on the primary TIN.

Note: DO NOT apply a DPC to a payment received from the taxpayer.

(6) If there is no prior "LEVY" category control set, create a control base to ACS through CC ACTON only when using DPC 05. When controlling the account use the correct Control Base Number listed in IRM 21.1.7.6.13 (2), Sorting and Routing Automated Collection System Mail, which is based on Business Operating Division and State mapping.

(7) The IAT Tool should be used to determine application of the ACS Payment and assignment of the DPC Code. If the DPC Box in the IAT Tool displays N/A or if No Balance Due Message is displayed, do not enter a DPC Code. In the absence of the IAT Tool, the following table outlines what DPC should be used for each type of ACS payment.

Type of ACS Payment	DPC
Any type of payment received with Form 668-A, Notice of Levy	DPC 05
Any type of payment received with Form 668-W, Notice of Levy on Wages, Salary or Other Income	DPC 05
Any type of payment received from the taxpayer in response to Form 8519, Taxpayer's Copy of Notice of Levy	DPC 15
Federal Agency Levy payments that are issued on Department of the Treasury checks	DPC 05
Third Party payment in Status 60 with ALN XX08 received with current or obsolete IRS ACS P.O. Box addresses	DPC 05
Third Party payments received not in Status 60 with current or obsolete IRS ACS PO Box addresses	DPC 05
Third Party payment in Status 60 without ALN XX08 received with current or obsolete IRS ACS P.O. Box addresses	No DPC

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Type of ACS Payment	DPC
Payments received from the taxpayer **Note:** Use DPC 15 whenever a payment is received with Form 8519.	No DPC

(8) See IRM 3.8.45.10.5, ACS IDRS Manual Research for Payment Perfection, for more guidance

21.1.7.9.8
(09-16-2016)
Preparing Payments for Processing

(1) Preparing payments for processing:

    a.   Remove paper clips, all staples, and check stubs from check and document.

    b.   Green rocker original and make a copy of first page and send copy with remittance.

    c.   Detach vouchers/stubs, if present, and process as coupon. If a notice voucher/stub is used, ensure the IRS received date is stamped on both the notice and voucher/stub.

    d.   Place correspondence in basket labeled Correspondence.

    e.   Edit original return in the upper left corner of the return with a green mark.

    f.   Make a copy of first page of original return and send copy with remittance.

    g.   Batch work in batches not to exceed 25 documents.

    h.   Batch each remittance of $50,000.00 or more by itself in a separate batch.

    i.   Run a calculator tape totaling the batch and attach to Form 1332-BBTS, Block and Selection Record.

Note: If a notice, form, schedule, or correspondence does not require any further handling, do not make a copy. Process the payment with the attached document.

Example: Taxpayer returns a notice with a payment, but taxpayer has not written any information on the notice. Do not make a copy of the notice. Process the check using the notice as the source document.

(2) To process payments through RS-PCC, verify all payments contain all of the following:

- Name Control - Document 7071, Name Control Job Aid for Individual Master File (IMF) Taxpayers or Document 7071-A, Name Control Job Aid - For Use Outside of the Entity Area
- SSN or Employer Identification Number (EIN)
- One or more Master File Tax (MFT) Code - Exhibit 21.1.7-6, Master File Tax Code
- IRS received date
- One or more tax periods
- One or more remittance
- One Primary Transaction Code - Exhibit 21.1.7-7, Valid Primary Trans-

action Code for Remittance Strategy for Payments via Paper Check
Conversion (RS-PCC) Processing

Note: Name Control Documents 7071 and 7071A are available for all employees
identifying name control.

(3)   Use the appropriate Designated Payment Code (DPC) with input of TCs 640,
670, 680, 690, 694 and 700 unless the DPC is 00. It is not required to enter
DPC 00 into RS-PCC. Use the DPC Codes as follows:

- TC 640, DPC is 00, 01, 02, 12 or 99
- TC 670, DPC is 00 through 11 or 99
- TC 670, DPC is 02, 09, 33, 34, or 35 for OIC payments
- TC 680, DPC is 00, 01, 03, 06, 07 or 99
- TC 690, DPC is 00, 01, 03, 06, 07, 09 or 99
- TC 694, DPC is 00, 01, 03, 06 or 07

(4)   The valid secondary transaction codes for RS-PCC are listed below:

TC	Description
460	Extension of time for filing
570	Additional Liability Pending and/or credit hold

(5)   Campus Support access Batch Block Tracking System (BBTS) to obtain a Re-
mittance Processing System Identification (RPSID) number for each batch of
work and print Form 1332- BBTS, Block and Selection Record, and Form
9382-BBTS, Batch Transmittal. See Exhibit 21.1.7-14, Generate Remittance
Processing System Identification (RPSID) Number, to generate a RPSID
number.

Category	Number
Insolvency	000000 (Philadelphia only)
Perfect Remittance	000001 - 489999
Discovered Remit	497000 - 499999
OIC	590000 - 599999 (Brookhaven and Memphis only)
Payment Perfection (Imperfect Remittance)	610000 - 764999
Imperfect Mis-Directed	790000 - 799999 (Philadelphia, Mail Room Unidentified)

(6)   Deliver payments with Form 1332-BBTS and Form 9382-BBTS to Remittance
Strategy for Paper Check Conversion (RS-PCC) area for processing.

(7)   Maintain a log book with the RPSID ranges. This allows the user to know the
next range to print for a category. The retention of the logbook is one year
after end of the processing year.

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21.1 Accounts Management and Compliance Services Operations

21.1.7.9.9
(10-01-2010)
Amended Returns and Remittances Received with IRS or Taxpayer Correspondence

(1) Make a copy of the form to use as a source document and route the original return to appropriate area for processing. Follow the procedure below for processing the payment:

Form	MFT	DPC	TC
941-X	01	24	670/570
943-X	11	24	670/570
944-X	14	24	670/570
945-X	16	24	670/570
1120-X	02	24	670/570
1040 amended, superseding, corrected or revised	30	24	670/570
1040-X	30	24	670/570

21.1.7.9.10
(05-12-2017)
Payment Perfection Procedures for Imperfect Payments

(1) This section provides general guidance **only** for Payment Perfection function within Campus Support.

(2) The Payment Perfection function within Campus Support performs analysis and research on remittances and returns/documents that require additional preparation prior to depositing money. They ensure all taxpayer information is available to credit taxpayer accounts. Checks for $50,000 and over are identified as a large check and receive priority handling. Process each of these checks by itself in a separate batch through RS-PCC.

Exception: When checks of $100 million or more are received, follow the procedures in IRM 21.1.7.9.19, Single Remittances of $100 Million or More.

(3) Route all documents that require additional perfection before depositing the money through Remittance Strategy for Paper Check Conversion (RS-PCC) to Payment Perfection function for IDRS research.

(4) See IRM 21.1.7.10.1.12, Checks that Cannot be Processed Through Remittance Strategy for Paper Check Conversion (RS-PCC), for payments that cannot be processed through RS-PCC.

21.1.7.9.10.1
(03-05-2024)
Processing Payments Received with a 2-D Barcode Notice

(1) To protect taxpayer's identity information, the printed SSN on selected taxpayer notices is replaced with a 2-D Barcode. This effort eliminates the full display of taxpayer Social Security numbers on these notices.

(2) If Campus Support receives 2-D Barcode notices with a payment, they use the 2-D Barcode Handheld Scanner to scan the notice to identify the taxpayer's social security number.

(3) Scanners can be used hand-held or the scanner can be placed in the provided stand. Simply scan the 2-D Barcode by running the notice under the scanner. The following are general instructions for using the scanners:

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a. Plug the scanner into the Universal Serial Bus (USB) Port of your computer.
b. Access Microsoft Word or IDRS.
c. A copy of the "Configuration Barcodes For Notices" sheet, usually received with the scanners, is used to obtain the information needed for processing the payment. Scan the appropriate Barcode on the "Configuration Barcodes For Notices" sheet of paper and listen for the beep.
d. After the beep, then scan the 2-D Barcode on the notice. The scanner should beep again and the taxpayer information should appear in the Microsoft Word document on the computer screen, IDRS, or RS-PCC.
e. If the scanner fails to identify the SSN, use Command Code TPIIP. Refer to *IDRS Command Codes Job Aid.* Command Code TPIIP uses the last four digits of the SSN and the first ten characters of the last name (or less, if there are less than ten characters in the last name) to search for the matching name(s) and address(es).

21.1.7.9.10.2 (10-01-2009) **Basic Manual IDRS Research for Payment Perfection**	(1) Campus Support employees utilize IDRS for research for imperfect payments. This section provides general guidance for only a few basic scenarios relative to Payment Perfection IDRS research. Also, in this section are a few required IDRS research command codes that must be researched in order to apply a payment accurately. This is not an all-inclusive list. It is intended only to provide a basic point to begin payment research. There are situations when more extensive research may be required. Refer to *Document 6209*, IRS Processing Codes and Information, *IDRS Command Codes Job Aid* and IRM 3.8. 45.4.20, Basic Manual IDRS Research for Payment Perfection, for additional information.

(2) Payment received with check only and the only identifying information is the name and address on the check:

If	Then
IMF	Research to whom the payment should be applied: Use CC NAMEI and CC NAMES
BMF	Research to whom the payment should be applied: Use: CC NAMEB and CC NAMEE

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21.1.7.9.10.2

If	Then
IMF	Determine where (tax period and MFT) and how (transaction codes) the payment should be applied. Use: • CC SUMRY to display an index of all tax modules available on IDRS for a SSN. • CC TXMODA displays specific tax module amounts on IDRS, dates (including CSED), and a listing of posted and pending transactions. • CC IMFOLI to display an index of all tax modules available on Masterfile for an SSN. • CC IMFOLT displays specific tax module amounts, dates (including CSED), and a listing of posted transactions.
BMF	Determine where (tax period and MFT) and how (transaction codes) the payment should be applied. Use: • CC SUMRY to display an index of all tax modules available on IDRS for an EIN. • CC TXMODA displays specific tax module amounts on IDRS, dates (including CSED), and a listing of posted and pending transactions. • CC BMFOLI to display an index of all tax modules available on Master File for an Employer Identification Numbers (EIN). • CC BMFOLT displays specific tax module amounts, dates (including CSED), and a listing of posted transactions.

Note: If the taxpayer has multiple balances due and does not designate form type and/or tax year, apply the payment to the earliest unexpired CSED date. If multiple tax periods have the same CSED date, apply to the earliest tax period.

(3)   Payment received and the only information available is the TIN:

If	Then
IMF	Use CC ENMOD or CC INOLE to determine necessary entity information.
BMF	Use CC ENMOD or CC INOLE to determine necessary entity information.

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If	Then
IMF	Determine where (tax period and MFT) and how (transaction codes) the payment should be applied. Use: • CC SUMRY to display an index of all tax modules available on IDRS for a SSN. • CC TXMODA displays specific tax module amounts on IDRS, dates (including CSED), and a listing of posted and pending transactions. • CC IMFOLI to display an index of all tax modules available for an SSN. • CC IMFOLT displays various module amounts and dates (including CSED) along with a listing of posted transactions for the specified tax module.
BMF	Determine where (tax period and MFT) and how (transaction codes) the payment should be applied. Use: • CC SUMRY to display an index of all tax modules available on IDRS for an EIN. • CC TXMODA displays specific tax module amounts on IDRS, dates (including CSED), and a listing of posted and pending transactions. • CC BMFOLI to display an index of all tax modules available on Master File for an EIN. • CC BMFOLT displays specific tax module amounts, dates (including CSED), and a listing of posted transactions.

Note: If the taxpayer has multiple balances due and does not designate form type and/or tax year, apply the payment to the earliest unexpired CSED date. If multiple tax periods have the same CSED, date, apply to the earliest tax period.

(4)   Payment received with TIN, tax period, form, and name of taxpayer:

If	Then
IMF	Apply payment to the SSN, tax period, name control, and tax form as indicated.
BMF	Apply payment to the EIN, tax period, name control, and tax form as indicated.

Note: IDRS research is not necessary. Post payment with the appropriate transaction code. See Exhibit 21.1.7-7, Valid Primary Transaction Code for

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Remittance Strategy for Payments via Paper Check Conversion (RS-PCC) Processing.

21.1.7.9.10.3
(03-06-2017)
Analysis of Payments by Payment Perfection

(1) Use taxpayer intent when applying payments. IDRS research is not necessary if the taxpayer has designated:

a. Form type
b. Tax year or multiple tax years
c. TIN (SSN, ITIN or EIN)
d. Name control, and
e. There is no indication the payment is intended as an installment agreement payment.

Note: Indications of an installment agreement payment include a form, notice or a letter notating an installment agreement or written words such as installment agreement, installment payment, payment plan or monthly payment.

(2) If the taxpayer has clearly designated the application of the payment but has not included all the above information, research IDRS for only the missing information.

(3) When the taxpayer has designated multiple tax years, apply the remittance to the earliest one. The payment should split and roll to the appropriate tax period(s).

(4) Input remittances designated as "trust fund only" by taxpayer's notation on the remittance input with the appropriate transaction code (TC 640 or 670) and Designated Payment Code (DPC) 02.

(5) No research is necessary if a payment is received with the check showing one tax period and the notice shows another tax period and the check is for the amount shown on the notice. Apply the payment to the tax period shown on the notice.

(6) If the taxpayer has not clearly designated the application of the payment and has not provided an IRS balance due notice, an in depth review and analysis may be necessary before the payment can be applied accurately.

a. If a payment is received with a non remit form, research the taxpayer's account and apply the payment. See IRM 21.1.7.9.10.2, Basic Manual IDRS Research for Payment Perfection, for research instructions.
b. If a payment is received from a third party and Levy or Garnishment is indicated on the remittance, payment posting voucher or documentation, process the payment following the instructions in IRM 21.1.7.9.7.1, ACS IDRS Manual Research for Payment Perfection.

(7) The following steps discuss how to identify and process an installment agreement payment:

a. Generally, taxpayer intent is used when applying payments; however, the taxpayer cannot designate the application of their installment agreement payment. If there is an indication that the payment is for an installment

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agreement (see note in (1) above), research for the earliest CSED. Exception: If an IRS Balance Due Notice or Letter is provided, use the tax year of the notice/letter.

Collection Status Codes	Code Identity
12	Full Paid, no Balance Due
20, 21, 56, 58	1st through 4th Notice, Balance Due
22, 24, 26	ACS Balance Due
23	Below Tolerance, Balance due
53	Currently not collectible, Balance Due
60, 61, 63, 64	Installment Agreement, Balance Due
71	OIC Pending
72	Bankruptcy and/or cases in Litigation

Note: An expired CSED is one on which the statute date has passed (for example, 08/11/2014 is an expired CSED). Even if there is a balance due, **do not** apply a payment to a CSED on which the statute date has expired.

   b.   The earliest CSED is the one that is set to expire first.

(8)   If the payment is not for an installment agreement (status 60, 61, 63, 64 or 14), refer to the following:

   a.   Use taxpayer intent when applying payments if the taxpayer has indicated where the payment should be applied and the TIN and name control are present. See IRM 21.1.7.9.10.3, Analysis of Payments by Payment Perfection, (1) above.
   b.   If there are no modules in balance due status and the payment is not an ACS/Levy payment, then research CC TXMODA or IMFOLT/BMFOLT for the following audit indicators: TC 420, TC 424, "L" Freeze Code. If any of these indicators are present on CC TXMOD/TXMODA or IMFOLT/BMFOLT, apply payment with TC 640 to indicate Audit, various MFTs.
   c.   Check for CP 2000 indicators: TC 922, "F" Freeze Code, and Campus' URP control number. If present on CC TXMODA or IMFOLT, apply payment with TC 640, MFT 30.
   d.   Check for Substitute For Return (SFR) indicators, varies at each campus. Apply as TC 640, MFT 30.

(9)   If research and/or telephone contact with the taxpayer (see IRM 21.1.7.9.10.4, Telephone Contact to Taxpayers,) does not result in the application of the payment, transship the payment to Submission Processing. See IRM 21.1.7.9.11, Preparing Payments for Transshipping.

21.1.7.9.10.4
(10-01-2009)
Telephone Contact to Taxpayers

(1)   If IDRS research fails to identify proper application of a remittance, telephone contact may be made with taxpayers. Maintain strict adherence to disclosure requirements by referring to IRM 11.3, Disclosure of Official Information, prior to taxpayer contact. Take extreme care when speaking to taxpayers or their appropriate officers to obtain information. Identify yourself immediately. Use Federal Telecommunications System 2000 (FTS2000), whenever possible, to contact taxpayers. If the taxpayer asks for any account information, refer them

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to the toll free number 800-829-1040. If the taxpayer's telephone number is not available on the remittance or document, obtain the telephone number from Directory Assistance (FTS, taxpayer's area code, and 555-1212).

Note: FTS is for official Government use only.

    a.   Make IMF calls after 9 a.m. during normal business hours, unless a specific time was requested.
    b.   Make BMF calls during normal business hours of 8 a.m. to 5 p.m.

(2)   *The Quality Communications Job Aid* provides guidance on the quality of communications and a self-study module.

21.1.7.9.11
(10-01-2011)
Preparing Payments for Transshipping

(1)   Preparing Payments for transshipping:

    a.   Sort remits by receiving site.
    b.   Remove all staples from checks and correspondence.
    c.   Detach vouchers/stubs, if present, and process as coupons. If a notice voucher/stub is used, ensure the IRS received date is stamped on both the notice and voucher/stub.
    d.   Green rocker original and make copy of first page. Send copy with remittance.
    e.   Place correspondence in basket labeled Correspondence.
    f.   Prepare a separate Form 3210, Document Transmittal, for each type of form.

Note: If a notice, form, schedule, or correspondence does not require any further handling, do not make a copy. Transship the payment with the attached document.

Example: Taxpayer returns an IDRS letter with a payment, but taxpayer has not written any information on the letter. Do not make a copy of the letter. Transship the check and use the letter as the source document.

(2)   See IRM 21.1.7.12, Transshipping Payments, for additional information.

(3)   Check to determine if a name and TIN are present on attached correspondence or check. It is not necessary to forward payments for research if a TIN and name are present. The document or envelope can be utilized as the payment source document. Forward these payments to the Form 3210 preparation area for transshipment. If TIN and name are not present, forward to Payment Research area.

(4)   Payment Preparation area photocopies any correspondence/claims necessary for payment voucher and/or tears off necessary coupons for payment voucher.

21.1.7.9.12
(10-01-2013)
Overstamping

(1)   Overstamp all payee lines "United States Treasury" at the point of extraction, except for the following:

    •   U.S. Treasury
    •   US Treasury
    •   United States Treasury

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Note: The abbreviation "Treas" is acceptable when used in conjunction with "United States" or "U.S."

- Internal Revenue Service
- Department of the Treasury
- Department of Treasury

Note: The abbreviation "Dept." is acceptable when used in conjunction with "Treasury".

Note: If in doubt, overstamp remittance.

Caution: Do not overstamp third party checks. If a check is payable to a third party, not endorsed, and the address on the envelope is an IRS address, check the envelope for a stop number or a name of an IRS employee. If the check is for an IRS employee, contact the employee to pick up the check or send the check with Form 3210 to the employee in an addressee only envelope.

Note: This stamp is available at each desk and to overstamp on the payee line.

(2)   See Exhibit 21.1.7-4, Overstamping.

21.1.7.9.13
(02-09-2016)
Remittance Not Payable to United States Treasury

(1)   If remittance is not made payable to the United States Treasury, or one of the acceptable payees listed in Exhibit 21.1.7-4, Overstamping, return the remittance to the taxpayer with Letter 4630.

Note: Use only the last 4 digits of the taxpayer's SSN on Letter 4630.

If	Then
Remittance is not intended as payment for accompanying return/document	Process return/document as "non remit". Return remittance to taxpayer with an explanation of Unacceptable Payment.
Remittance and return/document are not for IRS	Forward to intended receiver.
Items that are addressed to private citizens or businesses and are not intended for the IRS	Return to the Post Office with notation "Misdirected to IRS".

Caution: Do not overstamp third party checks. If a check is payable to a third party, not endorsed, and the address on the envelope is an IRS address, check the envelope for a stop number or a name of an IRS employee. If the check is for an IRS employee, contact the employee to pick up the check or send the check with Form 3210 to the employee in addressee only envelope.

Caution: Take extreme care to ensure that only the material relative to the taxpayer(s) to which the correspondence is addressed is enclosed in the envelope (see IRM 21.3.3.4.25, Breaches of Personally Identifiable Information (PII) Caused by Manual Stuffing Errors).

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(2) See IRM 21.1.7.6.9, Tax Returns Addressed to IRS Which Should Have Been Filed With State/Local Jurisdictions, if remittance is received with state or local tax return.

21.1.7.9.14
(10-01-2012)
Mutilated Checks

(1) Mail-opening equipment may mutilate checks during processing. When this occurs, remittance processors tape the check back together and place in a transparent sleeve. Financial institutions determine if a mutilated check may be processed.

Note: If unable to process through RS-PCC, transship to Submission Processing Support site.

21.1.7.9.15
(10-01-2014)
Government Checks

(1) Payment Perfection receives all Government Checks from the Extraction Unit that have been stamped below the ″Pay to the order of″ line with the following statement: ″UNLESS FOR CREDIT TO THE UNITED STATES TREASURY, THIS INSTRUMENT IS NON-NEGOTIABLE″.

(2) Payment Perfection separates the valid government checks for payment of taxes from the returned refund checks.

(3) All remittances where the payee line is made payable to the United States Treasury, Internal Revenue Service, Commissioner, Department of the Treasury, Social Security Administration or variations of any agency or department of the United States Government should be construed as a payment to the United States Government.

(4) Process the valid government checks for payment of taxes through normal processing.

(5) Forward the Returned Refund/Rebate Checks, along with any document(s), to the Refund Inquiry Unit with Form 3210, Document Transmittal. Form 3210 lists the following information from each check:

- Check Symbol
- Check Number
- Amount

Note: The check symbol and check number are located in the upper right hand corner of the check.

Note: If a returned refund/rebate check is received with a return and the Statute of Limitations is in jeopardy, the Statute Control Group clears the return before being forwarded to Refund Inquiry.

(6) If an endorsed returned Refund/Rebate Check accompanies a valid payment of taxes, process as follows:

 a. Prepare a posting document for the valid payment of taxes and process through normal processing.
 b. Apply the payment to the taxpayer's account with TC 670 and TC 570 or TC 640 with CP 2000.

(7) The Supervisor conducts Managerial reviews document at least quarterly to ensure adherence to internal controls for the security of the returned refund checks forwarded to Refund Inquiry on Form 3210. Management may, at their discretion, conduct these managerial reviews at more frequent intervals. The review ensures all Form 3210 sent to Refund Inquiry are received back and acknowledged with a signature from the appropriate Refund Inquiry official.

(8) See IRM 21.1.7.6.1, Extraction of Envelope Contents with Remittance, for additional information on return of government checks with indication of ID Theft for Fraud.

(9) See IRM 21.1.7.9.25, Non IRS Return Refund Checks, to return non IRS refund checks

21.1.7.9.16
(10-01-2014)
Payment Research Area

(1) Payment Research researches correspondence and IDRS for identifying information. See IRM 21.1.7.9.10.2, Basic Manual IDRS Research for Payment Perfection.

(2) Clerk reviews payments for entity information using the following IDRS command codes. Refer to the SERP *IDRS Command Codes Job Aid*:

- INOLE
- IMFOL
- BMFOL
- NAMEB
- NAMEE
- NAMEI
- NAMES

(3) If identifying entity information is found, complete documentation with the following information on IDRS print:

- TIN
- Name Control
- Check number
- Money Amount
- Clerk initials

(4) Print screen associated with entity posting information and attach to remittance.

(5) If unable to process the payment through RS-PCC, follow "Form 3210 Preparation" procedures.

(6) If identifying entity information is not found, or does not match the remittance:

a. Photocopy remit and any attachments.
b. Complete Form 3210, Document Transmittal, with volume.
c. Attach original remit(s) and any attachments to Form 3210.
d. Transship to appropriate site.
e. Keep photocopy(s) on file at the Campus until receipt is acknowledged from transshipping site.

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21.1.7.9.16

21.1 Accounts Management and Compliance Services Operations

21.1.7.9.17
(07-19-2023)
Unacceptable Payments

(1) Unacceptable Payment of Taxes are items that the Depository Bank does not accept as payment. When any of the following items are found in the Payment Research Unit, return items to the taxpayer with a Letter 4630.

    a.   Gold
    b.   Silver
    c.   Jewelry
    d.   Stamps
    e.   Savings Bonds
    f.   Treasury Notes
    g.   Treasury Bills
    h.   Stocks
    i.   Treasury Certificates of Deposit
    j.   Promissory Note
    k.   Credit Cards (see 4 below)
    l.   Debit Cards (see 5 below)
    m.   Gift Cards
    n.   Gold Coins (other than U.S. Currency)
    o.   Deposit Slips or Withdrawal Slips

Note: If these items are not returned immediately, store in a locked safe.

(2) Return the items of monetary value of $10 or more by certified mail, and items under $10 by regular mail within 24 hours of receipt. Process accompanying returns/documents as non-remit.

(3) Items of value that cannot be returned because the taxpayer cannot be identified, the taxpayer does not accept, or the items are undeliverable, are maintained in a locked safe for the current year plus three years.

    a.   If a claim for items being held is received from a taxpayer, return the item to the taxpayer as outlined in (2) above.
    b.   If the taxpayer does not claim the item of value, the Operations Manager determines the disposition of the item at the end of the retention period.
    c.   Record these items on Form 14012, Records of Contents of Safes/Vaults. Managers review this form monthly.

(4) Send the credit card back to the taxpayer, via certified mail, along with a letter advising the taxpayer that the IRS does not have the capability to process credit card payment transactions when the credit card or credit card information is sent in with the return. See IRM 21.1.7.6, Extraction of Envelope Contents, (10).

(5) Send the debit card back to the taxpayer, via certified mail, along with Letter 4630 advising the taxpayer that the IRS does not have the capability to process debit card payment transactions.

Note: For Economic Impact Payment (EIP) debit cards, route on a Form 3210 with the debit card number to:
Fiserv
Attn: RAPID
7007 North 97th Circle
Omaha, NE 68122

(6)   Take extreme care to ensure that only the material relative to the taxpayer(s) to which the correspondence is addressed is enclosed in the envelope. See IRM 21.3.3.4.25, Breaches of Personally Identifiable Information (PII) Caused by Manual Stuffing Errors.

21.1.7.9.17.1
(10-01-2015)
Postdated Checks

(1)   When a postdated check is received, return it to the taxpayer with Letter 4630. Stamp check "Non-Negotiable" and return it to the taxpayer with an explanation.

Caution: Extreme care must be taken to ensure that only the material relative to the taxpayer(s) to which the correspondence is addressed is enclosed in the envelope. See IRM 21.3.3.4.25, Breaches of Personally Identifiable Information (PII) Caused by Manual Stuffing Errors.

Note: Use only the last four digits of the taxpayer's SSN on Letter 4630.

21.1.7.9.17.2
(10-01-2015)
Incomplete Checks

(1)   Return check to the taxpayer when the check is blank, or if it is unsigned and the proper money amount cannot be determined with Letter 4630.

Caution: Take extreme care to ensure that only the material relative to the taxpayer(s) to which the correspondence is addressed is enclosed in the envelope (see IRM 21.3.3.4.25, Breaches of Personally Identifiable Information (PII) Caused by Manual Stuffing Errors.)

Note: Use only the last four digits of the taxpayer's SSN on Letter 4630.

21.1.7.9.18
(02-28-2019)
Money Amounts

(1)   Use the following table to determine how to process payment:

If	Then
The numeric amount is legible and matches the written amount	Process the payment using the numeric amount.
The numeric amount is illegible or blank	Process the payment using the written amount. Annotate, in pencil, the amount used above the remittance date line.
The numeric and written amounts do not match and the numeric amount matches the source document	Process the payment using the numeric amount.
The numeric and written amounts do not match and the written amount matches the source document	Process the payment using the written amount from the remittance. Annotate, in pencil, the amount used above the remittance date line.

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If	Then
The numeric and written amounts do not match and neither one matches the source document or there is no source document	Research the taxpayer's account to determine if a payment pattern matches either one of the amounts. If a pattern exists for one of the amounts, process the payment with that amount. If a pattern cannot be determined, process the payment using the written amount from the remittance. Annotate, in pencil, the amount used above the remittance date line.
The written amount is illegible or blank	Process the payment using the numeric amount.
The numeric and written amounts are blank or zero	Stamp the check non-negotiable and return with Letter 4630 to the taxpayer. Process the accompanying form or document as non remit. If the letter and check are returned as undeliverable and the taxpayer cannot be reached by telephone contact, turn the check over to the Operations Manager of Campus Support to destroy.
The numeric and written amounts are illegible OR if a determination cannot be made	Contact taxpayer via telephone to determine the remittance amount. Annotate, in pencil, above the remittance date line the amount provided by the taxpayer. If unable to reach the taxpayer by telephone, stamp the check non-negotiable and return with a letter to the taxpayer. Process the accompanying form or document as no-remittance.
There is a statement on the check "Not Valid For Less Than $XXX.00" or "Not Valid For Less Than $XXX.XX" and the check amount is less	Stamp the check non-negotiable and return to taxpayer. Process the accompanying form or document as a non remit.
There is a statement on the check "Not Valid For More Than $XXX.XX" and the check amount is more	Stamp the check "Non-Negotiable" and return to the taxpayer using Letter 4630. Process the accompanying from or document as non remit.

If	Then
A completely blank check is received with a remit document	Stamp the remittance "Non-Negotiable" and return it to the taxpayer with an explanation of Un-acceptable Payment. Process the Form/document as non-remit. If the letter and check are returned as un-deliverable and the taxpayer cannot be reached by telephone contact, turn the check over to the Operations Manager of Campus Support to destroy.
A completely blank check is received with a refund/non-remit Form	Stamp the remittance "Non-Negotiable" and keep attached to the Form/document. Process the Form/document as non-remit.

Caution: Take extreme care to ensure that only the material relative to the taxpayer(s) to which the correspondence is addressed is enclosed in the envelope. (See IRM 21.3.3.4.25, Breaches of Personally Identifiable Information (PII) Caused by Manual Stuffing Errors.)

Note: Use only the last four digits of the taxpayer's SSN on Letter 4630.

21.1.7.9.19
(10-01-2021)
Single Remittances of $100 Million or More

(1) Remittances of $100 million or more are not accepted from taxpayers. Return remittance to the taxpayer by overnight mail if an address is provided or by certified mail if only a PO Box Number is available. Stamp the check **Non-Negotiable**. Using Letter 4630, inform the taxpayer that the IRS can no longer accept a single check, money order or cashier's check for $100 Million or more. Include instructions to follow guidance at *www.irs.gov/payments* for making same day wire payments or to submit multiple checks, money orders or cashier's checks to pay their tax obligations. See IRM 3.8.45.1.3, Cash Management Responsibilities.

(2) Notify HQ Analyst Cindy Weaver by email. Include a copy of the check in the email, a copy of the extension to file if one is received, and the following:

- Campus Name
- Date Received at the Campus and if it is timely or not timely
- Money Amount
- Taxpayer SSN, Name, Contact Number and form type (1040, 4868, etc.)
- Tax Preparer Name and Contact Number
- IRS Received Date and, if received from another IRS Office, the Name of Office
- Date Returned to the Taxpayer, Address returned to, Overnight or Certified Mail Tracking Information, and any additional remarks that may be needed

(3) Retain copies of the check, forms and letter returned to the taxpayer for one year following the end of the processing year.

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(4)   See IRM 3.8.45.1.3, Cash Management Responsibilities, for additional information.

21.1.7.9.20
(10-01-2015)
Discovered Remittance

(1)   Cash and non-cash remittances, found after the mail opening operation, are discovered remittances. Follow the procedures in IRM 3.8.46, Discovered Remittance.

(2)   The discovering function sends a photocopy of the completed Form 4287, Record of Discovered Remittances, attached to a sealed envelope labeled "Campus Support Stop XXX".

(3)   After opening the envelope, Campus Support takes the following actions:

If	Then
Campus Support can process all of the payments	1. Initial beside each of the remittances on Form 4287. 2. Return Part 1 to the discovering function. 3. Retain Part 2 for one year after the end of the processing year. 4. Generate a RPSID number for Discovered Remit 497000 - 499999. 5. Process the payment(s) through RS-PCC.
Campus Support cannot process all of the payments	1. Initial beside each of the remittances on Form 4287 processed through RS-PCC. 2. Make a copy of Part 1 and 2 of Form 4287. 3. Return a copy of Part 1 to the discovering function. 4. Retain a copy of Part 2 for one year after the end of the processing year. 5. Place the envelope in a locked bag for transport to Campus Support UPS station. 6. Transship the original Part 1 and Part 2 with the payment(s) not processed through RS-PCC via UPS, to Submission Processing. 7. Generate a RPSID number for Discovered Remit 497000 - 499999. 8. Process the payment(s) through RS-PCC.
Campus Support is unable to process any of the payment(s)	1. Retain the photocopy of Form 4287 for tracking purposes for a duration of one month. 2. Place the envelope in a locked bag for transport to Campus Support UPS station. 3. Transship the payments via UPS, to Submission Processing Support site for processing.

Note: Before returning a copy of Form 4287 to the discovering function verify that the payment(s) can be processed through RS-PCC.

> *Note:* If payment is received with original return, green rocker payment amount, make copy of page 1 of the form, and route original form to Submission Processing for processing. Use copy of the form as a source document for RS-PCC.

(4) If no cash or items of value are found, a **separate** Form 4287, Record of Discovered Remittances, is prepared for **each business day** that no cash or items of value were discovered. "No Cash" is annotated in large letters across the Form along with the date.

(5) Retention for Forms 4287, Record of Discovered Remittances, is one year after the end of the processing year per Document 12990, Records and Information Management Record Control Schedules, Tax Administration – Taxpayer Services (Job No. NC1–58– 85–10, Item 137).

21.1.7.9.21 (10-01-2012) **Multiple/Split Remittances**	(1) A multiple remittance (also referred to as ″Multi″) is two or more remittances received with a single return/document.

(2) When processing accompanying return/voucher/notice as the posting document, the following applies:

    a.   Run a calculator tape totaling the remittances and attach the calculator tape to the front of the document. Ensure the total equals the balance due on the posting document(s).

IF	Then
Remittances and return/document balance due line agree	Green rocker balance due line.
Money amounts disagree and the balance due is only partially paid	Edit the remittance amount in green to the left of the balance due line.
Money amounts disagree and the balance due is overpaid	Edit remittance amount in green to the left of the balance due line.

    b.   Edit ″M″ and the number of remittances in the upper left hand corner of all remittances and the document.

(3) If a payment posting document is needed, photocopy the original correspondence to forward with the payment. Send the original correspondence to the appropriate business function.

(4) A split remittance is one remittance received with more than one return/document and/or more than one tax period.

If	Then
Remittance and return/documents balance due lines agree	Green rocker balance due lines.

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If	Then
Money amounts disagree	Apply remittance amount to returns/documents from oldest to most current tax period. ***Note:*** If the taxpayer provides directions, the payment is applied in accordance with those directions unless it is an installment agreement payment. See IRM 21.1.7.9.10.3, Analysis of Payments by Payment Perfection, (4).
After application of remittance, a return/document is only partially paid	Edit the remittance amount in green to the left of the balance due line of the partial paid return/document. (If no amount of the remittance is applied to a return/document, do not edit.)
After application of remittance, the total of the balance dues on the return/document is overpaid	Apply excess remittance to the oldest tax period, edit remittance amount in green to the left of the balance due line.
Split remittance	Edit ″S″ and number of returns/documents in upper left corner of remittances and returns/documents.

(5) Prepare adding machine tape for each Multi/Split return/document edited amount and total. On the same tape list, check amounts and total. Verify that both totals are equal. Attach adding machine tape to front of the first return/document.

(6) Campus Support began to process multiple/split remittances through RS-PCC on December 20, 2010.

(7) Splits and Multis may be combined if more than one return or document is received with more than one remittance. This is called a complex split.

If	Then
Remittance equals return/documents balance due lines	Green rocker the amounts on the returns and documents.
Remittance is greater than return/documents balance due lines	Apply the excess to the return or document with the oldest tax period.

If	Then
Remittance is less than return/ documents balance due lines	Subtract the difference from the most current tax period and process any remaining returns or documents as non-remit.

(8)   Edit "M" and the number of remittances in the upper left hand corner of both the remittances and returns/documents.

(9)   Edit "S" and the number of returns/documents in upper left corner of both the remittances and returns/documents.

(10)   Prepare an adding machine tape totaling all the remittances, then another adding machine tape totaling all the returns/documents. Verify both totals are equal. Attach the tapes to the front of the first document.

21.1.7.9.22
(04-19-2012)
Bill of Exchange

(1)   If a Bill of Exchange or Registered Bill of Exchange is received from a taxpayer authorizing the campus to settle their account through Fedwire, send everything received to the following address:

Department of the Treasury Office of Executive Secretary
1500 Pennsylvania Avenue, NW
Room 3413
Washington, DC 20220

(2)   Complete Form 9814, Request for Mail/Shipping Service, and check "Next Day Air" and "Remittances and Payments" boxes. Forward to your Shipping area.

21.1.7.9.23
(03-06-2014)
Routing Offshore
Voluntary Disclosure
Program Payments

(1)   Route Offshore Voluntary Disclosure Tax Payments (OVDP) and/or amended returns (IMF Only) via overnight traceable method to the Austin Submission Processing Center for specialized processing. Send all tax payments on the day of receipt or as soon as possible the next business day to:

Internal Revenue Service
3651 S. I H 35 Stop 1919 AUSC (Remittance) or;
3651 S. I H 35 Stop 4301 AUSC (Non-Remittance)
Austin, TX
78741;;
ATTN: Offshore Voluntary Disclosure Program

21.1.7.9.24
(04-19-2012)
Bureau of Public Debt

(1)   Process checks received at Campus Support for the Bureau of Public Debt by following the procedures below:

- Transship to Submission Processing.
- Prepare a separate Form 3210, Document Transmittal.
- Write Bureau of Public Debt in the remarks section of the Form 3210.
- Overstamp the check United State Treasury, if the check is made payable to Bureau of Public Debt or any other unacceptable payee.

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21.1 Accounts Management and Compliance Services Operations

21.1.7.9.25
(10-10-2018)
Non IRS Return Refund Checks

(1) If a non IRS refund check is received from a taxpayer, mail it to:
Department of the Treasury
Bureau of Fiscal Service
PO Box 51315
Philadelphia, PA 19115-6318

21.1.7.9.26
(02-09-2016)
Information Returns (IRP)

(1) Payments received with information returns, such as Form W-2G, Form 1096, Form 1098, Form 1099 series, Form 5498, and Form 8038, cannot be used as a source document.

a. Follow procedures in IRM 21.1.7.9.10.3, Analysis of Payment by Payment Perfection.
b. Apply payment with TC 670, when application of payment is determined.
c. Follow transshipment procedures, when application of the payment cannot be determined.
d. Route forms to appropriate function.

(2) If a payment is received with an Enterprise Computer Center at Detroit

Series Information Return with or without correspondence or a tax return, DO NOT apply the payment to this EIN. Return the payment to the taxpayer with a Letter 4630 or Form 8121, Return of Unacceptable Payment, with the following: We are returning your payment of [$$$] dated [mm/dd/yyyy]. The payment appears to have been made in response to our sending you a Form 1099[???] for calendar year [yyyy]. Form 1099[???] is not a tax bill; it provides information on interest income that you should report if you are required to file a tax return. Therefore, no payment is required.

Note: Use only the last four digits of the taxpayer's SSN on Letter 4630.

21.1.7.9.27
(10-01-2012)
Cash Bonds

(1) Correspondence stating "Stop Interest", "pursuant to IRC 6603" or "Rev. Proc. 2005-18", is processed as an IRC 6603 deposit. These payments are routed to Submission Processing and processed through Manual Deposit with 999 DLN blocking. Transship to Submission Processing on a separate Form 3210 stating "Cash Bond". Make a copy of the source document and send with payment. Route original to the appropriate function.

21.1.7.9.28
(10-01-2015)
Frivolous Checks

(1) Checks that state: "NOT FOR DEPOSIT", "EFT ONLY", "FOR DISCHARGE OF DEBT" and/or "WITHOUT RECOURSE" on the back are bad checks identified as part of a refund scheme. If you receive one of these checks, do not process. Checks marked "not for deposit" are not negotiable. Forward the non-negotiable instruments with Form 3210, Document Transmittal, to the Frivolous Filer Unit at the address below:

Internal Revenue Service
1973 Rulon White Blvd. MS 4450
Ogden UT 84201

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21.1.7.9.29
(05-29-2024)
Questionable Payments

(1) Campuses are receiving questionable remittances that resemble checks and money orders. In most cases, these remittances show the taxpayer and the "United States Bureau of Internal Revenue" as payees. The bogus remittances may include other identifying characteristics. **DO NOT PROCESS ANY REMITTANCES CONTAINING THE FOLLOWING CHARACTERISTICS:**

   a. Unusual or no financial organization name. If U.S. Treasury, UST, Bureau of Fiscal Service, or BFS is printed as the financial institution with the 1500 Pennsylvania Ave address.

   b. Monetary instruments printed on check quality paper or photocopying paper

   c. Monetary instruments that reference Title 31 United States Code (USC) 371.

   d. No bank routing information. (All American checks have a nine digit number surrounded by symbols |:|:,e.g., |:123456789|:.). If the TP's TIN (SSN or EIN) is in use where the routing number should be.

   e. A lien number.

   f. The words "Certified Bankers Check", "Public Office Money Certificate", "Certified Documentary Draft", "Lien Draft", "Certified Money Certificate", ""Do Not Deposit", "Not for Deposit", "For Set off/Adjustment/Discharge", "EFT only for discharge of Debt", "Comptroller Warrant", "Remit at Par", and "Done in Good Faith", **VOID where prohibited by law, Apply to principle at settlement closure, Payable at Presentment -Form 809 Request.**,

   g. Bank or Financial Institution does not exist or has gone out of business.

   h. No magnetic encoding.

   i. A sight/site draft that requires a service charge to process.

   j. Non-negotiable remittances such as a Lien draft, Certified Banker's Check, Public Office Money Certificate, Certified Documentary Draft, Comptroller Warrant and/or Certified Money Certificate.

   k. Personal checks drawn on the Federal Reserve Bank or any Federal Agency. The Federal Reserve Bank and Federal Agencies do not offer personal checking accounts.

(2) A large majority of the bogus remittances are received by "Certified" or "Registered" mail. They may be accompanied by the following documents:

   a. A letter requesting a refund for overpayment or the taxpayer renouncing their U.S. citizenship.

   b. A document titled "WARRANT PROCESSING PROCEDURES" has been attached to several of the bogus remittances. THIS IS NOT A LEGAL OR VALID DOCUMENT. **DO NOT PROCESS A REMITTANCE BECAUSE IT IS ATTACHED TO THE WARRANT PROCESSING PROCEDURES**.

   c. Check correspondence for like terms as in f) above.

(3) Upon receipt of a suspicious remittance, process using the following procedures.

   a. Avoid removing evidence, lifting finger or palm prints. Handle the remittance, envelope and any correspondence as little as possible. Place remittance in a check saver.

   b. If there is any doubt about the legitimacy of a payment, immediately contact your manager, who must then contact the Remittance Security Coordinator. The Remittance Security Coordinator should then determine

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    if they should contact the Frivolous Return Program (FRP) or the local Office of the Treasury Inspector General for Tax Administration (TIGTA) in your Campus.

c. Do not contact the taxpayer, payer, banking institution or remitter indicated on the remittance to ascertain if the item is legitimate or not.

d. Do not refer or discuss the questionable remittance with anyone or any Agency outside the IRS. This includes supplying photocopies or faxing the item to anyone other than an authorized IRS employee.

e. In the event the Frivolous Return Program chooses not to pursue the matter, return the phony remittance to the taxpayer using Letter 4630.

    Note: Use only the last four digits of the taxpayer's SSN on Letter 4630.

    In addition to including the remittance in the letter, state the Campus' Director or delegated IRS employee who has the authority to refuse acceptance of a remittance if there is doubt that it would be honored upon presentation to a financial institution. The appropriate definition is included as the basis for return of the remittance.

f. Do not issue Form 809, Receipt for Payment of Taxes, for questionable or known bogus remittance. If the remittance is deemed credible and returned to the site for processing, Form 809 may be issued at that time.

g. Prepare Form 3210, Document Transmittal, for any questionable payment referred to the Frivolous Return Program. Annotate on Form 3210 the taxpayer's name, TIN, type of payment (i.e., check, draft, money certificate), payment amount, Tax Form, Tax Year, Received Date, and/or any other pertinent information concerning the payment. Mail the questionable payment package with Form 3210, Document Transmittal, to the Ogden Service Center FRP team at:

Internal Revenue Service
1973 N. Rulon White Blvd. MS 4450
Ogden UT 84201

(4) See IRM 25.25.10.3, Referrals to Frivolous Return Program, for additional information.

21.1.7.9.30
(10-09-2019)
Department of Justice/Criminal Restitution Program Payments

(1) Campus Support may receive Department of Justice Criminal Restitution Payments. The checks are United State Treasury checks. The top of the check has a statement "US District Court".

(2) Department Of Justice (DOJ) Criminal Restitution Payments are be processed at Kansas City. Criminal restitution payments received at Campus Support sites are be transshipped through overnight traceable mail to the following address:

Internal Revenue Service

ATTN: DOJ/Criminal Restitution Stop 6261 P-6

333 West Pershing Rd.

Kansas City MO 64108

21.1.7.9.31
(10-01-2014)
Petitioning United States Tax Court

(1) If Campus Support receives a payment made payable to Clerk, United State Tax Court in the amount of $60.00 and the taxpayer is petitioning the court, route the check and all attachment to the following address:

United States Tax Court

400 Second Street, NW

Washington, D.C. 20217

21.1.7.10
(08-31-2017)
Over the Counter Channel Application (OTCnet)

(1) The Over the Counter Channel Application (OTCnet) financial service is a secure, web-based system that converts paper checks (personal and business) into electronic debits to the check writer's account. OTCnet sends captured check data to Debit Gateway at the Federal Reserve Bank Cleveland (FRB-C), who then sends the data to the appropriate Financial Institutions (FIs) either through **Federal Reserve System's Automated Clearing House (ACH) System** (FedACH) for personal checks or Check 21 for non-personal checks, where the check was written. The process is highly automated and greatly improves the collection, reconciliation, research and reporting processes associated with Federal Agency check collections.

(2) OTCnet is comprised of three elements:

- Administration
- Check Capture, Check Processing and Reporting
- Deposit Processing and Reporting

The Administration element is a component of the Check Capture, Check Processing and Reporting as well as Deposit Processing and Reporting.

(3) The Administration function supports Check Capture, Check Processing and Reporting as well as Deposit Processing and Reporting.

(4) Check Capturing, Check Processing converts personal and business checks into electronic fund transfers. Transactions can be a consumer, consumers accounts receivable, and business transactions.

(5) Deposit Processing permits Federal agencies the ability to create and submit deposits for confirmation. This platform also allows for Financial Institutions to confirm those deposits and create adjustments electronically.

(6) The operator takes the completed check and inserts it into the Point of Sale scanner. The scanner reads the Magnetic Ink Character Recognition (MICR) line on the bottom of the check and captures the image of the check into the POS computer. The bank account information that is captured from the MICR line is transmitted to the Fiscal Service for processing. The paper check is no longer sent to the bank. For checks processed through OTCnet, the agency destroys the check. The scanned checks are held for two months following deposit of checks before shredding the checks.

Exception: If the Electronic Federal Payment Posting System (EFPPS) has unresolved errors, the checks and vouchers are not destroyed until errors have been corrected. The checks are not shredded until the Reconciliation Report Deposit Ticket Summary shows the checks have been Transmitted for Archival or no longer available on the report. If Ogden Submission Processing requests additional information, Campus Support responds within 24 hours.

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(7) The check image is forwarded and stored for seven years in OTCnet. You can search the check images as well as the check capture and transaction data throughout the CIRA (Check Image and Research Archive) Query feature within OTCnet.

(8) The financial information captured from the MICR line is transmitted to the Fiscal Service. The Fiscal Service processes the transaction through the ACH network or the Check 21 network, depending on the initial agency set up. The Fiscal Service makes TRS entries, and provides the electronic OTCnet Deposit Ticket (SF-215) and debit voucher (returns SF-5515) for IRS retrieval.

21.1.7.10.1
(05-20-2020)
Processing Payments via Remittance Strategy for Paper Check Conversion (RS-PCC)

(1) Campus Support processes perfect payments using RS-PCC. RS-PCC interfaces with Electronic Federal Payment Posting System (EFPPS) that enables Campus Support to electronically process paper remittances at the point of receipt. The checks are scanned; taxpayer accounts are debited by Fiscal Service; and the posting information is sent to EFPPS for account posting.

Exception: Insolvency, Mis-Directed, and OIC payments received at the Philadelphia, Brookhaven, Memphis, Andover, and Atlanta Campuses are scanned through Over the Counter Channel Application (OTCnet).

(2) The web-based system has the capability to process split checks (one check to multiple tax modules), multiple checks (multiple checks to one or more tax modules), secondary/tertiary transactions, perform key verification, and entity validation.

(3) RS-PCC payments are identified on IDRS by the literal **EFT- TRACE** and a **DLN** beginning with the number ″**81**,″ ″**82**″ or ″**83**.″

(4) Position 8 and 9, Specific Campus or TAC Site:

- 00 - Philadelphia Insolvency prior to July 2008
- 00 - All Campus Support sites for Discovered Remittance (July 2008, to February 2014)
- 01 - Philadelphia Insolvency (July 2008, to present)
- 02 - Philadelphia Perfect Mis-Direct Payments
- 03 - Philadelphia Imperfect Mis-Direct Payments
- 05 - Brookhaven Perfect Mis-Direct Payments
- 06 - Brookhaven Imperfect Mis-Direct Payments
- 07 - Memphis Perfect Mis-Direct Payments
- 08 - Memphis Imperfect Mis-Direct Payments
- 09 - Brookhaven OIC Payments
- 10 - Memphis OIC Payments
- 11 - Andover Perfect Mis-Direct Payments
- 12 - Andover Imperfect Mis-Direct Payments
- 13 - Atlanta Perfect Mis-Direct Payments (as of June 2011)
- 14 - Atlanta Imperfect Mis-Direct Payments (as of June 2011)
- 15 - Austin Submission Processing Perfect OVDP Misdirected Payments
- 16 - Austin Submission Processing Imperfect OVDP Misdirected Payments
- 17 - Austin Submission Processing OVDP Discovered Remittances
- 18 - Philadelphia Discovered Remittance
- 19 - Philadelphia Mail Perfect

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- •   20 - Philadelphia Mail Imperfect (Unidentified)
- •   21 - Brookhaven Discovered Remittance
- •   22 - Brookhaven Mail Perfect
- •   23 - Brookhaven Mail Imperfect
- •   24 - Memphis Discovered Remittance
- •   25 - Memphis Mail Perfect
- •   26 - Memphis Mail Imperfect
- •   27 - Andover Discovered Remittance
- •   28 - Andover Mail Perfect
- •   29 - Andover Mail Imperfect
- •   30 - Atlanta Discovered Remittance
- •   31 - Atlanta Mail Perfect
- •   32 - Atlanta Mail Imperfect

(5)   If the taxpayer has designated form type, tax year, TIN (SSN or EIN), and name control, use the taxpayer's intent when applying payments. See IRM 21.1.7.9.10.3, Analysis of Payments by Payment Perfection, for additional information. Payments are processed as follows:

If Payment is Received with	Then
Original return	Input TC 610.
Copy, duplicate, or amended notated on the return	Input TC 670 with TC 570 and DPC 24.
CP notice with a stub	See Exhibit 21.1.7-9, Master File CP Notices Payments Processing Table.
CP notice without a stub	See Exhibit 21.1.7-9, Master File CP Notices Payments Processing Table.
NMF letter, form, or an indication the payment is for a NMF account	Transship payment to Kansas City Submission Processing Campus.
IDRS Correspondex Letter with stub	Input the information on the stub. *Exception:* Process Letter 3064 or Letter 4676 using TC 670/570 with or without stub. See Exhibit 21.1.7-10, Master File Letters Payments Processing Table, for additional information.

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21.1 Accounts Management and Compliance Services Operations

If Payment is Received with	Then
IDRS Correspondex Letter without stub **Exception:** 510C, 1151C, 1802C, 2626C, 3404C, 4010C, and 4314C	Input TC 670 and 570. **Exception:** Process the payment using TC 640 for 1151C, 1802C, 2626C, 3404C, 4010C, and 4314C. Transship payment with a copy of the 510C letter to Submission Processing. See Exhibit 21.1.7-10, Master File Letters Payments Processing Table, for additional information.
Taxpayer's inquiry with name, TIN, tax period, and form	Input TC 670 and TC 570.

If a payment is received with a letter with or without a stub and the letter does not indicate a balance due, apply the payment with TC 670/570 except the letters listed in the table above with TC 640. If a payment is received with a letter with or without a stub and the letter indicates a balance due, apply the payment with TC 670 except for letters listed above.

Note: See Exhibit 21.1.7-8, Master File Forms and Schedules Payments Processing Table, Exhibit 21.1.7-9, Master File CP Notices Payments Processing Table, and Exhibit 21.1.7-10, Master File Letters Processing Table, for additional forms, letters, and notices.

Note: If an original return is received with a CP notice, process the payment by inputting TC 610.

(6) Campus Support is responsible for taking steps to deposit checks as follows:

1. Scan payment checks.
2. Populate all the fields identified with an asterisk (*) next to the field name, after check is successfully scanned;
3. Verify the information on Form 3244 with the preparer, if there is a discrepancy in the check and corresponding form.
4. Attach a calculator tape to the batch RPSID Sheet totaling the number of checks and dollar amount. Users verify the calculator tape with total payments processed and the Batch Listing before completing the batch to ensure all payments are scanned. If a payment cannot be processed, users update the calculator tape (using a red pen) and document the RPSID Sheet. The manager or designated approver initial the change before checking complete and sending the batch for key verification. See IRM 3.17.278.12.13, RS-PCC Key Verification (KV), for KV instructions.
5. Transmit check information daily to the OTCnet via the RS-PCC System.
6. Retrieve the 215 Deposit Ticket information from OTCnet each day for the prior day's scanned checks. Balance the deposit information with the scanned checks and the EOD Report.

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7.   Balance 215 Deposit Ticket daily using EOD.

Note: All successfully scanned checks are stamped with "Electronically Presented" or "Electronically Processed". If a check is not electronically stamped, manually stamp the check. Sites using a Canon scanner display this stamp on the back of the check.

Note: If any checks cannot successfully be scanned via RS-PCC and "Electronically Presented" or "Electronically Processed" is stamped on the checks, line through ″Electronically Presented″ or ″Electronically Processed″ with a red pen. Be careful not to line through any information needed to manually process the checks. Transship the checks overnight with a separate Form 3210, Document Transmittal, and notate that the checks could not be processed through RS-PCC.

(7)   Campus Support identifies questionable remittances. See IRM 21.1.7.9.29, Questionable Payments.

(8)   See IRM 21.1.7.10.1.12, Checks that Cannot be Processed Through Remittance Strategy for Paper Check Conversion (RS-PCC), for a list of payments that cannot be processed through RS-PCC.

(9)   Campus Support management monitors workload to determine if transshipment is necessary. Before transshipping payments to Submission Processing, contact AM Headquarter Campus Support Analyst and Submission Processing (SP) Headquarter RS-PCC Analyst with the IRS received date and the volume of checks being transshipped.

(10)   When RS-PCC is down, notify Accounts Management (AM) Headquarter Campus Support Analyst and Submission Processing (SP) Headquarter RS-PCC Analyst immediately.

(11)   If RS-PCC is down for more than one day, transship payments to Submission Processing after contacting AM Headquarter Campus Support Analyst and Submission Processing (SP) Headquarter RS-PCC Analyst with the volume of checks being transshipped and the IRS received date.

(12)   Notify the SP site prior to transshipping payments. Provide them with the number of payments, IRS received date and the date the payments are scheduled for transshipping.

21.1.7.10.1.1
(03-05-2024)
Processing Payments
(Payment Entry)

(1)   Campus Support is responsible for taking steps to deposit checks as follows:

1.   Upon receiving a batch, the users count the checks and verify them against the attached calculator tape totaling the number of checks and dollar.
2.   If a payment cannot be processed, users update the calculator tape (using a red pen) and document the RPSID Sheet. The manager or designated approver initials the change before processing any payments in the batch.
3.   Payments are batched with 1 - 25 remittances per batch with RPSID Sheet with the same received date can be combined into a single batch of no more than 25.

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(2)   After successfully logging into the RS-PCC RL II application, from the RS-PCC
RL II Home Page, click **"Payment Entry"**.

(3)   On the Payment Entry Menu, the operator chooses **New Batch** button. This
allows the operator to input the check information for processing.

(4)   The operator visually verifies that all checks are scanned properly, that the
entire front of the check image is visible on the screen, and that the dollar
amount is legible before scanning the next check or signing out of the batch.

(5)   Verify the information on the payment posting document with the preparer if
there is a discrepancy in the check and corresponding form.

(6)   Input the Received Date from the payment source document (MMDDYYYY)
and RPSID number from the **RPSID Sheet**. Both numbers carry through on
the rest of that batch. If a payment in the batch has a different received date,
you can change the Received Date on the Payment Entry Screen to the
correct date.

(7)   The operator chooses if the remittances is processed as a **Single, Multi or a
Split** payment:

   •   Single Payment – one payment to one transaction
   •   Multi Payment – more than one payment to one transaction
   •   Split payment – one payment applied to more than one transaction or
        taxpayer

(8)   Each payment consists of a remittance and transaction section. In the single
mode, both sections are available on the same page view. In a Multi/Split
mode the remittances and transaction sections are displayed on separate
pages.

(9)   Click **"Scan Check"** button to activate the scanner. A green light on the
scanner indicates that it is ready to receive checks. The scanner automatically
flips the check and scans the back. The check image appears on the screen.
Ensure the check is readable. The remittance is placed in the scanner with the
Magnetic Ink Character Recognition (MICR) line of the check face up, aligned
with the right side of the scanner. The MICR line is the bank routing number,
account, and check number found on the bottom of the check. Gently push the
check forward to allow the scanner to grasp the check.

(10)   When encountering scanner errors, operator should re-scan the check once or
twice. The **Clear Scanner** button releases the check and clears the captured
code line and image, allowing the operator to re-scan the check. Example of
scanning errors:

   •   If the image of the check is skewed, this type of error requires manual
        visual inspection and correction. RS-PCC may not display an error
        message, but the operator should re-scan the check if a potential
        problem exists with the image.
   •   When the MICR line is displayed in red, correct it immediately.
   •   When the scanner cannot read any or all of the MICR code line and the
        failure persists, the user verifies the check is not from a Foreign Bank. If
        it's not, the user corrects the MICR Line. Refer to IRM 3.17.278-4,
        MICR Line Symbols.

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(11) To correct the MICR line code, the entry operator is responsible to:

- Re-type the complete MICR Line
- Replace the MICR symbol with the correct code. Each of the symbols that are before and after the routing number, account number, and check number represents either a "T", "O", "A" or "D". See IRM 3.17.278-4, MICR Line Symbols.

(12) Once the operator has corrected the MICR Line, they continue to input the payment information. The completed RS-PCC batch is systemically forwarded to allow the Supervisor User to review, approve or reject the MICR line entry.

Note: If the scanner Cannot Read the Payment Image, or RS-PCC does not accept the MICR error correction, see IRM 21.1.7.10.1.1, Processing Payments (Payment Entry), (11). If it is determined that the payment can't be processed, remove payment. The manager or designated approver then initial the change before processing any other payments in the batch.

(13) Input the fields needed to process a payment:

- IRS Received Date (MMDDYYYY)
- RPSID
- Check Amount
- Name Control
- TIN
- Master File Tax Code (MFT)
- Tax Period (YYYYMM)
- Amount 1 (Transaction Amount)
- TC 1 (Primary Transaction Code)
- Designated Payment Code (DPC)
- Amount 2 (Transaction Amount)
- TC 2 (Secondary Transaction Code)
- Amount 3 (Transaction Amount)
- TC 3 (Tertiary Transaction Code)

(14) RPSID Range:

- Insolvency (000000)
- Perfect Remittance (000001 - 489999)
- Payment Perfection Remittance (610000 - 769999)
- Discovered Remittance (497000 - 499999)
- Imperfect Misdirected Unidentified (790000 - 799999)

(15) Once the operator has clicked "Finish" to close the batch, they have the option of either printing the **Batch Listing**, **Completing the Batch**, or **Editing the Batch** using the following icons:

- List Payment - to edit the batch
- Print - print the batch listing
- Print and Complete – print the batch listing and the batch processes to the next status (Ready for KV or Approval)
- Compete – the batch processes to the next status (Ready for KV or Approval)

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(16)   The operator verifies that the total checks and Dollars on the Batch Listing total the calculator tape and the total checks. The operator correctly records the total checks and dollar amount on the RPSID Sheet as follows: Payment Input: (your SEID) 12 cks $xxxx.xx

(17)   If you need to correct an error or delete a payment, click **List Payment** and navigate within the list payment screen to correct or delete the payment. Click on **Finish** again to close the batch.

(18)   To complete the batch, click on **Print** and **Complete**. This completes the batch and prints the Batch List. See IRM 3.17.278-8, RS-PCC Batch Listing.

(19)   The Batch List Report shows all transactions included in the batch. The report consists of the detail and summary pages and changes the status of the batch to **Ready for Key Verification** if it is printed after clicking Complete Batch.

(20)   If there was a MICR Line correction or Duplicate check issues during the processing of the batch, the batch goes to **Awaiting Approval Status**. The supervisor approves the batch before it goes to Ready for Key Verification.

(21)   Supervisor receives an email alert that a batch of work needs approval.

(22)   Supervisor logs on to RS-PCC, from the front page click on "Awaiting Approval" and then find and make the approvals on the batch before it goes to "Ready for Key Verification".

(23)   Review the MICR Line Approval:

- **Approve** - Promotes the check to the Saved status and then displays the Check Approval List page.
- **Delete** - Deletes the payment containing the check and then displays the Check Approval List page.
- The Approver has the ability to edit the MICR line prior to approval if it is determined that the original edit was not correct.

(24)   **Check Detail** displays the Check Detail page for the currently displayed check. If there were corrections, Supervisor receives an email alert that a batch of work needs approval.

(25)   Supervisor logs onto RS-PCC and then click on the Batch Management tab from the Batch Management page click on Awaiting Approval then find the batch and make the approvals on the batch before it goes to **Ready for Key Verification**.

Note: If the Approval of the MICR Line or Duplicate Check deletes the payment, the manager or designated approver updates the RPSID Sheet with new counts and amounts, the calculator tape with the change and initial the change.

(26)   The scanner manually recounts the non-cash remittances and reconcile that number against the number of entries on the batch listing. In addition, the scanner manually totals the dollar amounts from each non-cash remittance and match it against the Batch Listing. Record the total number of non-remits scanned and dollar amounts on the RPSID Sheet with the approver's SEID.

(27)   Compile the following for the RS-PCC Reviewer (Key Verifier):

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a.   Update the **RPSID Sheet** with total payments and dollar amount
b.   Printed Batch Listing Ready for KV
c.   Posting documents
d.   Remittance

21.1.7.10.1.2
(09-16-2016)
**MICR Line
Approval/Duplicate
Check Approval**

(1)   If there was a MICR Line correction or a Duplicate check issue during the pro-
cessing of the batch, the batch goes to **Awaiting Supervisor Approval** status.
The supervisor approves the batch before it goes to **Ready for Key Verifica-
tion (KV)**.

(2)   The Supervisor receives an email alert that a batch of work needs approval.

(3)   The Supervisor logs on to RS-PCC and click on Batch Management tab, then
click on **Awaiting Supervisor Approval.** The User then finds the batch and
make the approvals on the batch before it goes to **Ready for Key Verifica-
tion**.

Note: Approval officials are unable to perform Key Verification on the batch that
contains the MICR correction.

(4)   Review MICR Line Approval:

- **Approve** – Promotes the check to the Saved status and then displays
the **Check Approval List** page.
- **Delete** – Deletes the payment containing the check and then displays
the **Check Approval List** page.
- **Check Detail** – Displays the **Check Detail** page for the currently
displayed check.

  Note: If the Approval of the MICR Line or Duplicate Check deletes the
payment, the manager or designated approver updates the
RPSID Sheet and calculator tape with the change and initial the
change.

21.1.7.10.1.3
(09-16-2016)
**RS-PCC Key Verification
(KV)**

(1)   ) The operators perform quality review on payments through an electronic
method called Key Verification (KV). All batches are Key Verified before they
can be transmitted to OTCnet for deposit. The KVer **must** count the payments
in the batch prior to KVing the batch and document the RPSID Label.

(2)   To KV a batch the operator selects the Key Verification Tab from the RS-PCC
home page. This displays a list of all available batches that are "Ready for Key
Verification" and "In Key Verification". To KV a batch, the operator selects a
batch with the status "Ready for Key Verification". The operator cannot KV any
batches if they were the Approver or the Entry Operator. Therefore, those
batches are not be displayed when they are key verifying.

Note: RS-PCC users "cannot key verify" their own work if they have either
processed or approved the payment.

(3)   Once the batch is selected, the status changes to "In Key Verification".

(4)   There are two types of KV views depending on the type of payments:

- The single payment KV process view; remittance and transaction infor-
mation on the same screen.

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- The multi/split KV process view, remittance and transaction information in different pages.

(5)   Payments are key verified in the order they were entered.

(6)   The operator takes the physical check and enters the amount directly from the check. The operator enters the data for each payment field selected for KV into the KV edit pages.

(7)   The operator corrects any errors encountered during KV.

Note: Fields that are pre-populated can be edited by the key verifier if the information is not correct.

(8)   When corrections are made during key verification to the original dollar ($) amount **or** SSN/EIN and name control, the batch requires Supervisor Approval before it goes to deposit.

(9)   When the last payment in the batch is displayed, the **Finish** button is enabled. After entering all of the KV data in the current item, the operator selects the **Finish** button, and the system performs additional validation for the payments in the batch, and then saves the data. Upon completion of the KV process, the batch status is changed to "Ready for Deposit". If there are no issues, the batch is sent to "Transmitting for Deposit". If it did not fail during transmit, the batch processes to "Sent for Deposit" and be sent to OTCnet.

(10) The RS-PCC Batch Payment List is displayed after a batch is completed for KV. The report displays the batch status at the time it was requested. Any changes made during KV are reflected on this report. Click on the **Print** button on the menu bar to print the Ready for Deposit Listing.

Note: If a payment is deleted during Key Verification. The manager or designated approver updates the RPSID Sheet and calculator tape with the change and initial the change.

21.1.7.10.1.4
(09-16-2016)
Dollar Amount Approval/SSN/EIN and Name Control Approval

(1)   If corrections are made during key verification to the original $ amount **OR** SSN/EIN and name control, the batch moves to **Awaiting Supervisor Approval** status once the key verifier operator finishes key verifying the batch.

- Manager/Lead or authorized designee are required to verify the correction(s) made by the key verifier operator before approving the batch for deposit.
- After the batch is approved the batch status moves to Ready for Deposit.
- The batch listing Ready for Deposit provides the original entries made by the scanner operator and key verifier operator. **All** corrections made by the key verifier operator and approval operator are now identified on the new batch listing Ready for Deposit.

21.1.7.10.1.5
(09-16-2016)
RS-PCC Balancing

(1)   All RS-PCC batch of remittance, scanned and key verified, **MUST** be balanced daily.

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(2) The Manager or authorized designee balances their previous day's work using the following:

    a. **End of Day Report (EOD)** for the date the batch was scanned and/or key verified. For additional information, see IRM 21.1.7.10.1.6, RS-PCC End of Day (EOD) Reports.

    b. The **215 Deposit Ticket Report** for the next business day after the batch was scanned and key verified. See IRM 3.17.278.12.17.2, 215 Deposit Ticket, IRM 3.17.278-7, RS-PCC End of Day Report, and IRM 3.17.278-10, OTCnet-OTC ELVIS 215 Report.

(3) The Manager/Lead or authorized designee compares the **215 Deposit Ticket Report** to the EOD Report from the prior business day to ensure all scanned checks were deposited.

(4) You have balanced if the information from the 215 Deposit Ticket Report (transaction date, check count, and dollar amount by operator SEID) matches with the End of Day Report (Operator Listing). It could have more than one day of scanned checks.

(5) When the check count and dollar amount, by operator SEID, for the transaction date on the 215 Deposit Ticket Report DO NOT balance with the EOD Report "Operator Listing", Manager/Lead or authorized designee reviews the state of the batch on the EOD Report.

Note: The 215 Deposit Ticket Report provides a summary total by operator SEID and transaction date for batches that went to deposit. If information on the EOD Report (Operator Listing) by operator SEID (check count and dollar amount) do not match with the information on the 215 Deposit Ticket, you need to add the dollar amount and check number for only those batched with "Acknowledgement" status to balance. Sometime batches with "Transmitting for Deposit" and "Sent for Deposit" status are listed on the 215 Deposit Ticket Report. Manager/Lead or authorized designee is required to update, **RPSID Sheet** with the batch 215 Deposit Ticket date.

(6) The Manager/Lead or authorized designee's responsibility is to determine what batches were not processed through to OTCnet.

(7) When there is a discrepancy discovered during balancing, the Manager/Lead or authorized designee determines which checks were not deposited, the state of the batch, and what corrective action is required. Reason for any discrepancy is listed on the RPSID Sheet and the Batch Listing.

(8) The batches state on the EOD Report DOES NOT confirm that the batch went for deposit. The 215 Deposit Ticket Report is the only Official Deposit Report for RS-PCC.

(9) Batches that failed to process through to the OTCnet are systemically placed in the following states on the EOD Report:

- **Failed During Transmit**
- **Failed to Transmit**

The batch that "Failed During Transmit" or "Failed to Transmit" is NOT on the 215 Deposit Ticket. Manager/Lead or authorized designee is required to re-transmit the batch for deposit. Once the batch is re-transmitted for the deposit, Manager/Lead or authorized designee monitors the state of the batch to

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ensure the batch state is acknowledged. If the batch state is "Failed to Transmit" or "Failed During Transmit" again Manager/Lead or authorized designee emails the RS-PCC Team at **&TS CAS:SP:ATP:EP:RSPCC**, with a copy to the AM CS Analyst.

(10)   Batches that were systemically stalled in the RS-PCC workflow can be in the following states:

- **Ready for Deposit**
- **Sent for Deposit**
- **Transmitted for Deposit**

Batches in these states are displayed in the **EOD** report. When this occurs it is possible the batch did not go to Fiscal Service for deposit and is not on the 215 Deposit Ticket. If the batch is not on the 215 Deposit Ticket the Manager/ Lead or authorized designee emails the RS-PCC Team at **&TS CAS:SP:ATP:EP:RSPCC** with a copy to the AM CS Analyst.

21.1.7.10.1.6
(09-16-2016)
RS-PCC End of Day (EOD) Reports

(1)   The EOD Report allows the Manager/Lead or authorized designee to monitor and review payment activity on a daily basis. The EOD Report provides the state of the batches in the RS-PCC workflow.

(2)   Users with Supervisor or HQ Analyst access can order the EOD Report. Order the EOD Report at the beginning of each business day prior to scanning and/or key verifying any current work for that day. The EOD report is sent to the user's email account within the same day.

(3)   To generate the RS-PCC End of Day (EOD) Report, Manager/Lead or authorized designee orders the EOD report using Batch Management in RS-PCC. See IRM 3.17.278-7, RS-PCC End of Day Report.

(4)   To order the EOD report using Batch Management, the user logs on to RS-PCC. From the home page, select the Batch Management tab then:

1.   Select the EOD menu button
2.   Select the date by using the calendar (the date that the batch was created/scanned
3.   Click the Submit button
4.   The EOD report is created and sent to your email account from: rspcc@enterprise.irs.gov

(5)   The EOD report displays the scanned work in different batch states or cycles. The Batch states or cycles are:

a.   **In Data Entry** - The batch has been created and remittance transactions are being added to it
b.   **Awaiting Supervisor Approval** - The batch is waiting for Supervisor Approval on a check MICR line correction or a duplicate payment. After batch is approved it moves to Ready for Key Verification status.
c.   **Ready for Key Verification** - All remittance transactions have been added to the batch and the operator has marked the batch as complete. The batch is ready for key verification.
d.   **In Key Verification** - The batch has been opened for key verification and an operator is key verifying it.

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e.   **Awaiting Supervisor Approval** - The batch is waiting for Supervisor approval when corrections are made during key verification to the original $ amount or SSN/EIN and name control. After batch is approved, it moves to Ready for Deposit status.

f.   **Failed to Transmit** - The batch could not be transmitted to OTCnet.

g.   **Failed During Transmit** - An error occurred transmitting the batch to OTCnet.

h.   **Ready for Deposit** - The batch has been key verified and is ready for deposit to OTCnet.

i.   **Transmitting for Deposit** - The batch is in the process of being transmitted for deposit to OTCnet.

j.   **Sent for Deposit** - System has transmitted the check of the remittance transaction for deposit to OTCnet

k.   **Acknowledged** - OTCnet has sent notification to RS-PCC system that the batch was successful processed at OTCnet

21.1.7.10.1.7
(09-16-2016)
215 Deposit Ticket

(1)   Manager/Lead or authorized designee orders the 215 Report from the Treasury OTCnet website. Manager/Lead or authorized designee requiring access to the 215 Deposit Ticket Report, see IRM 3.17.278.9, OTCnet Access/Security Forms and Passwords.

(2)   The 215 Deposit Ticket Report is available after 7:00 a.m. EST. The report is printed daily.

(3)   The Deposit Date of the 215 Report is the next business day after the batch was sent to OTCnet for deposit. A printed copy of the 215 Deposit Ticket Report is maintained in the retention file.

(4)   The 215 Deposit Ticket Report is the Official Deposit Report for RS-PCC. It is used to ensure that all batches that were scanned by an individual went to deposit. The 215 Deposit Ticket Report displays the information numerically and alphabetically by SEID of the employee who scanned the batch for the Campus.

(5)   The 215 Deposit Ticket is located at OTCnet Online application. To request the 215 Deposit Ticket:

1.   Log on to **OTCnet**
2.   Select the **Reports** Tab from the OTCnet home page
3.   Select **Check Processing Report**
4.   Under Business Reports, scroll down and select **215 Deposit Ticket Report**
5.   Select **date**
6.   Select **Report Format**
7.   Select **Expand All**
8.   Location Name: 20092900 CA
9.   Locate and select your ALC (2009290003, 2009290004, 2009290005, 2009290006, 2009290007)
10. Save and/or print your 215 Deposit Ticket Report

(6)   The 215 Deposit Ticket Report displays the following:

•   215 Deposit Ticket Date – Settlement date
•   Deposit Ticket Number
•   Cashier ID – SEID of operator who scanned the batch in numerical order then in alphabetical order

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21.1 Accounts Management and Compliance Services Operations

- Transaction Date – The date the batch was scanned (can be more than one scanned day for the same Cashier SEID)
- Summary Count – Number of checks sent to OTCnet by Cashier SEID and transaction date
- Summary Amount – Dollar amount of funds sent to OTCnet by Cashier SEID and transaction date. See IRM 3.17.278-10, OTCnet-OTC ELVIS 215 Report.

Note: You may obtain your specific location name under 20092900CA. Locations are listed in order ending in area number: (2009290003) Philadelphia, (2009290004) Brookhaven, (2009290005) Memphis, (2009290006) Andover and (2009290007) Atlanta.

21.1.7.10.1.8
(09-16-2016)
Reconciliation Report/Shredding
	(1) The Reconciliation Report is distributed each day by 12:30 p.m. EST to a specific distribution list through Outlook. See IRM 3.17.278-6, Reconciliation Report.
	
	(2) The Reconciliation Report is generated through the RS-PCC system. This report provides a summary of the deposit and batch activities that has not been deleted from the RS-PCC database.
	
	(3) The Reconciliation Report is divided into two parts:
	
	    • **Deposit Ticket Summary** – this part of the Reconciliation Report provides a summary of the deposits in their different states and it is used to determine when to shred. Refer to IRM 21.1.7.10.1.9, Reconciliation Report/Deposit Ticket Summary.
	    • **Batch Listing** - this part of the Reconciliation Report contains batches that have not been deleted from the RS-PCC database and have not been associated with a Deposit Ticket. Refer to IRM 21.1.7.10.1.10, Reconciliation Report/Batch Listing.

21.1.7.10.1.9
(09-16-2016)
Reconciliation Report/Deposit Ticket Summary
	(1) The Reconciliation Report / Deposit Ticket Summary section provides a summary of the deposits in their different states.
	
	(2) Provide information to determine when checks are shredded.
	
	(3) Manager/Lead or other authorized designee verifies the state of the Deposit ticket on the Reconciliation Report (Deposit ticket Summary) prior to authorizing the checks for shredding. See IRM 3.17.278.12.17.3.1, Reconciliation Report/Deposit Ticket Summary.
	
	(4) Before Manager/Lead or other authorized designee can authorize the batch of checks for shredding:
	
	    a. All payments are counted and verified against the Batch Listing.
	    b. Once the batch 215 Deposit Ticket Date is 60 days or older **AND**
	    c. The batch 215 Deposit Ticket date is no longer on the Reconciliation Report/Deposit Ticket Summary, then **and only then** can the checks be shredded.
	
	Note: A cross-cut shredder is required when shredding remittance.

Example: Today is July 15, 2021; the deposit ticket date listed on the batch RPSID Sheet is May 10, 2021. The deposit ticket date of May 10, 2021 is more than 60 days from today **AND** the deposit ticket date of May 10, 2021 is no longer on the Reconciliation Report Deposit Ticket Summary. Manager/ Lead or authorized designee **can** authorize the batch of remittance for shredding.

Example: Today is July 15, 2021; the deposit ticket date listed on the batch RPSID Sheet is May 10, 2021. The deposit ticket date of May 10, 2021 is more than 60 days from today **AND** the deposit ticket date of May 10, 2021 is still on the Reconciliation Report (Deposit Ticket Summary). Manager/Lead or authorized designee would **not** authorize the batch of remittance for shredding.

Note: Manager/Lead or other authorized designee initials their approval of shred on RPSID Sheet.

21.1.7.10.1.10 (09-16-2016) **Reconciliation Report Batch Listing**	(1) This part of the report contains batches that have not been deleted from the RS-PCC database and have not been associated with a Deposit ticket (2) The report is grouped by RS-PCC site and includes the Batch Life Cycle in different status. For more information refer to IRM 3.17.278.12.17.3.2, Reconciliation Report/Batch Listing.
21.1.7.10.1.11 (09-16-2016) **Manager/User Responsibility**	(1) IRS Users and managers are required to follow the U.S. Treasury Bureau of Fiscal Services Paper Check Conversion Over the Counter (PCC OTC) Standard Operating Procedures per IRM 3.17.278.10.3, Manager/User Responsibility.

21.1.7.10.1.12
(03-22-2013)
Checks that Cannot be Processed Through Remittance Strategy for Paper Check Conversion (RS-PCC)

(1) The following payments cannot be processed through RS-PCC; therefore, they are transshipped to Submission Processing for processing:

- Government checks not endorsed
- Third party checks not endorsed
- Checks payable in Non U.S. currency
- Foreign checks drawn on non-US Financial Institutions
- Savings Bond Redemptions
- Checks that cannot be read by RS-PCC scanner
- Checks for a Non-Master File account
- Checks for an account not on Master File
- Checks for User Fee

  Exception: Checks for Installment Agreement User Fee can be processed through RS-PCC.

- Check for an account with secondary transaction codes other than TC 460 or TC 570

21.1.7.10.1.13
(10-01-2021)
Balancing Scan Checks to SF215 Deposit Ticket Report

(1) The SF215 Deposit Ticket Report lists all items being deposited on that day. The SF215 report contains the deposit ticket number as well as details such as the number of transactions, dollar amount, transaction date, cashier ID, and location that add up to a single deposit for an Agency Location Codes (ALC).

(2) Each morning the Campus Support Manager/Lead or other authorized designee prints and compares the previous day's checks transmitted to

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OTCnet to the SF215 Deposit Ticket Report. The SF215 shows a total of checks deposited for each employee. The combined total for all employees matches the SF215 Deposit Ticket Report. If the total does not match, follow the instruction below:

If	Then
The total of all checks sent for deposit do not match the SF215 report	Compare the total for each individual employee.
One or more of employees do not match the SF215 report	Find the batch or batches of checks that were not sent for deposit.
Batches were transmitted after 9:30 p.m. EST	The batch of transactions is included on the SF215 report on the next day.
A batch was not sent for deposit	Send the batch for deposit and file with the batches for the next day's deposit. Notate the reason for the delay. Also notate on current day's deposit the date the batch was sent for deposit.
Re-scan the batch of checks	Re-scan the checks and file with the batches for the next day's deposit. Notate the reason for the delay. Also notate on current day's deposit, the date the batch was re-scanned.

Note: Campus Support Manager/Lead or other authorized designee balances daily using End of Day (EOD) and ELVIS (215 report). End of Day is used to ensure that all batches were, processed, and sent for deposit.

21.1.7.10.2
(08-31-2017)
Checks that Cannot be Processed Through Paper Check Conversion (PCC)

(1) Checks that cannot be processed through PCC:

- Government checks not endorsed
- Third party checks not endorsed
- Checks payable in Non U.S. currency
- Foreign checks drawn on non-US Financial Institutions
- Savings Bond Redemptions
- Checks that cannot be read by PCC scanner
- Counter Checks
- Checks without taxpayers name pre-printed
- Checks with missing or incomplete MICR characters

21.1.7.10.3
(06-11-2024)
**Processing Centralized
Offer in Compromise
(COIC) Payments**

(1) Offer in Compromise (OIC) is centralized at the Brookhaven and Memphis Compliance Campuses. Taxpayers are instructed to mail their offer to Brookhaven or Memphis based on where they reside. The following table shows the routing per state:

If taxpayer resides in	Then Forward the offer package to
California, Connecticut, Delaware, District of Columbia, Illinois, Indiana, Iowa, Kansas, Maine, Maryland, Massachusetts, Michigan, Minnesota, Missouri, Nebraska, New Hampshire, New Jersey, New York, North Dakota, Ohio, Pennsylvania, Rhode Island, South Dakota, Vermont, Virginia, West Virginia, Puerto Rico, or has a foreign address	Brookhaven Internal Revenue Service COIC Unit Stop 680 1040 Waverly Ave Holtsville, NY 11742
Alabama, Alaska, Arizona, Arkansas, Colorado, Florida, Georgia, Hawaii, Idaho, Kentucky, Louisiana, Mississippi, Montana, New Mexico, Nevada, North Carolina, Oklahoma, Oregon, South Carolina, Tennessee, Texas, Utah, Washington, Wisconsin, or Wyoming	Memphis Campus COIC Unit Stop 880 5333 Getwell Rd. Memphis, TN 38130

(2) Campus Support releases all OIC mail to the Centralized Offer in Compromise (COIC) employee co-located in Campus Support.

(3) Centralized Offer in Compromise is responsible for the following:

-   Deliver payments to Campus Support for processing within 24 hours of receipt.
-   Write "RS-PCC" or "PCC" on Form 3210, Document Transmittal.
-   Write the offer number on the Form 3210 for each payment processed through RS-PCC.
-   Prepare Form 3244, Payment Posting Voucher, for payments processed through RS-PCC.
-   Forward Form 2515, Record of Offer in Compromise, Form 3210, and payment to Campus Support for payments processed through PCC.
-   Forward Form 3210, Document Transmittal, Form 3244, Payment Posting Voucher, and payment to Campus Support for payments processed through RS-PCC.

(4) Centralized Offer in Compromise (COIC) is responsible for completing Form 3244, for payments processed through Remittance Strategy for Payments via Paper Check Conversion (RS-PCC) with the following information:

-   SSN/EIN
-   MFT
-   Tax period

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21.1   Accounts Management and Compliance Services Operations

- Transaction code
- Transaction amount
- IRS received date
- Taxpayer name, address, and zip code
- Transaction amount
- Remarks
- Prepared by (name and unit symbol)
- DPC code

(5)   When Form 3210, Document Transmittal, is received from COIC, Campus Support:

- Verifies the information on Form 3210 and signs the form
- Gives a copy of Form 3210 to COIC
- Mails any letter along with the remittance (money orders, Bank check or Gov't Check), if COIC indicates the remittance is returned to the taxpayer.

Caution: Take extreme care to ensure that only the material relative to the taxpayer(s) to which the correspondence is addressed is enclosed in the envelope (see IRM 21.3.3.4.25, Breaches of Personally Identifiable Information (PII) Caused by Manual Stuffing Errors).

- Process the payment(s), see IRM 21.1.7.10.3.1, Processing Centralized Offer in Compromise (COIC) Remittance Strategy for Payments via Paper Check Conversion (RS-PCC).

21.1.7.10.3.1
(02-28-2019)
Processing Centralized Offer in Compromise (COIC) Remittance Strategy for Payments via Paper Check Conversion (RS-PCC)

(1)   Offer in Compromise payments are processed using the Remittance Strategy for Payments via Paper Check Conversion (RS-PCC). RS-PCC interfaces with Electronic Federal Payment Posting System (EFPPS) to post taxpayer payment information to Master File. See IRM 21.1.7.10.1, Processing Payments via Remittance Strategy for Paper Check Conversion (RS-PCC), for checks processed through RS-PCC.

(2)   Campus Support management monitors workload to determine if transshipment is necessary.

(3)   When RS-PCC is down, notify Accounts Management (AM) Headquarter Campus Support Analyst and Submission Processing (SP) Headquarter RS-PCC Analyst immediately. If RS-PCC is down for more than one day, process these payments using PCC, or transship to Ogden Submission Processing. See IRM 21.1.7.10.3.2, Manual Processing COIC Payments.

21.1.7.10.3.2
(02-28-2019)
Manual Processing Centralized Offer in Compromise (COIC) Payments

(1)   The procedures in this section are only for Brookhaven and Memphis Campus Support.

(2)   The following payments cannot be processed through PCC or RS-PCC; therefore, they are processed manually:

- Tax payments (Form 3244, Payment Posting Voucher) that are split payments
- Government checks not endorsed
- Third party checks not endorsed
- Foreign checks drawn on non-US Financial Institutions

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- Any check that cannot be read by PCC or RS-PCC scanner

(3) All checks that are cannot be scanned by PCC or RS-PCC are transshipped to Ogden Submission Processing via overnight mail delivery. Campus Support prepares, Form 3210, Document Transmittal, and lists each check that failed to scan through PCC or RS-PCC. List the following information on each Form 3210:

- Offer Number
- Taxpayer Identification Number (TIN) (Only the last 4 digits)
- Name Control
- Check Number and Amount
- Deposit to 4710 Account - Symbol Number 20X6879

Note: If any checks cannot successfully be scanned via PCC or RS-PCC and "Electronically Presented" or "Electronically Processed" is stamped on the checks, line through "Electronically Presented" or "Electronically Processed" with a red pen. Be careful not to line through any information needed to manually process the checks. Transship the checks overnight with a separate Form 3210, Document Transmittal, and notate that the checks could not be processed through PCC or RS-PCC.

(4) The Form 3210 is attached with a copy of the related Forms 2515, Record of Offer in Compromise, with the unprocessable item lined through. A copy of Form 3210 is faxed to Ogden Submission Processing using the designated fax number.

21.1.7.10.4
(10-01-2011)
Centralized Insolvency Operation (CIO) Payment Processing

(1) Insolvency payments or Bankruptcy Trustee checks are sent to the Philadelphia Campus Support for processing. CFO established and authorized the use of a "suspense" account for the deposit of these remittances prior to the research and application of the payment to the taxpayers' accounts. The purpose of this process is to expedite the government's availability of funds for these large dollar payments.

21.1.7.10.4.1
(10-01-2011)
Responsibilities of the Centralized Insolvency Operation (CIO) Employees

(1) Centralized Insolvency Operation (CIO) employees review the checks and divide the checks into two categories:

- Insolvency payments processed in Philadelphia
- Non-Bankruptcy payments mis-routed to Centralized Insolvency

(2) Payments mis-routed are returned to Campus Support for processing or transshipment to the appropriate processing Campus.

(3) Trustees send checks for both single and multiple cases. A single payment is defined as one check for one taxpayer. Multiple check is defined as one check that is intended for multiple taxpayers.

(4) Centralized Insolvency Operation (CIO) employees take the following actions on single case checks processed by Philadelphia Campus Support:

- Detach envelopes and attachments from original checks.
- Post payments to the Automated Insolvency System (AIS), allocate and generate vouchers, substitute Forms 3244, Payment Posting Voucher.
- Prepare Form 3210, Document Transmittal, listing individual check amounts and trustee name.

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- Provide Form 3210 with original checks and substitute Forms 3244 to Campus Support.

(5) Centralized Insolvency Operation (CIO) employees take the following actions on multiple case checks processed by Philadelphia Campus Support:

- Detach envelopes and attachments from original checks.
- Photocopy the check.
- Associate envelopes and any attachments with copy of check.
- Prepare Form 3210, Document Transmittal, listing individual check amounts and trustee name.
- Provide Form 3210 with original checks to Campus Support.
- Deliver copy of checks with attachments to CIO Payment Posting Team.

21.1.7.10.4.2
(10-10-2018)
Processing Insolvency
Payment via Paper
Check Conversion (PCC)

(1) The PCC system scans all trustee checks, both multiple cases and single cases with multiple primary transactions, and automates the receipt, acceptance, transferring and recording of funds. PCC is a process for converting checks into electronic fund transfers. Because the paper check is no longer sent to the bank, the scanned checks are shredded within 14 days. The shredder is be located within the unit where the scanned checks are securely stored.

(2) Campus Support is responsible for taking steps to deposit checks as follows:

1. Scan Insolvency payment checks, input TIN, money amount, name control, and transmit check information daily to the Treasury/Financial Management Service via the Paper Check Conversion (PCC) System.
2. Compare the balance of the checks to the batch list on PCC and edit when necessary before uploading the batch.
3. Retrieve the 215 Deposit Ticket information from OTCnet each day for the prior day's scanned checks. Balance the deposit information with the scanned checks. See IRM 21.1.7.10.1.13, Balancing Scan Checks to SF215 Deposit Ticket Report.
4. Access Batch Block Tracking System (BBTS) to obtain a Trace ID Number for that deposit ticket and write the number on the Batch Listing sent to Ogden. See Exhibit 21.1.7-11, Trace Identification (ID) Number and Custodial Detail Data Base (CDDB), for additional information. See Exhibit 21.1.7-13, Generate a Trace ID Number, for procedures to generate a Trace ID number.
5. Provide the Insolvency Payment Posting Team with the deposit ticket report, a copy of the Form 784, Recapitulation of Remittance, the Trace ID Number for that deposit, and a copy of the batch list from ELVIS showing all checks included in the day's deposit.
6. Acknowledge all Forms 3210, Document Transmittal, used to transmit Insolvency payments and return designated copy to CIO.
7. Supply Ogden Redesign Revenue Accounting Control System (RRACS) Team the "accounting package", which includes a copy of the deposit ticket, batch list (both showing the Trace ID), and Form 784, Recapitulation of Remittance.
8. Notify CIO Payment Team manager of any checks that could not be scanned via PCC. Campus Support prepares Form 3210, Document Transmittal, and sends these checks overnight to Ogden's Deposit Team

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at the address in (3) below. These checks are identified as Insolvency checks, so that they are not processed as regular remittances and to ensure they are deposited into the 4625 suspense account.

> ***Note:*** If any checks cannot successfully be scanned via PCC and "Electronically Presented" or ″Electronically Processed″ is stamped on the checks, line through ″Electronically Presented″ or ″Electronically Processed″ with a red pen. Be careful not to line through any information needed to manually process the checks. Transship the checks overnight with a separate Form 3210, Document Transmittal, and notate that the checks were could not be processed through PCC.

See IRM 21.1.7.10.2, Checks that Cannot be Processed Through Paper Check Conversion (PCC).

(3)   When PCC is down, notify Accounts Management (AM) Headquarter Campus Support Analyst and Submission Processing (SP) Headquarter RS-PCC Analyst immediately. If PCC is down for more than one day, Campus Support transships the CIO payments and the vouchers to Ogden Submission Processing at the address below. The checks and vouchers must be identified as Insolvency checks, so that they are not processed as regular remittances and to ensure they are deposited into the 4625 suspense account.

Internal Revenue Service
Deposit Team Stop 6094
Attn: Debbie Brown
1973 Rulon White Blvd.
Ogden, UT 84201

(4)   Campus Support may need to refer to IRM 21.1.7.9.29, Questionable Payments.

21.1.7.10.4.2.1
(06-08-2016)
Posting Checks to
Taxpayer Accounts

(1)   Centralized Insolvency Processing Responsibilities:

1.   Pick up the prior day's 215 Deposit Ticket that was retrieved via OTCnet Form 813-A, Recapitulation of Document Register, and copies of any edited vouchers or vouchers requiring manual input from Campus Support.
2.   Post payments to the Automated Insolvency System (AIS), allocate and generate vouchers, substitute Forms 3244, Payment Posting Voucher.

> ***Note:*** A Trustee Plan Payment Log may be used in lieu of the individual substitute Form 3244. The log is an automated report which includes all information shown on a Form 3244 and automatically blocks the payments and totals the block as noted in (3) below.

3.   Ensure vouchers are equal to the check total.
4.   Separate vouchers into packages (blocks) of 20 or less.
5.   Prepare Form 3210, Document Transmittal.
6.   Deliver Form 3210 and accompanying vouchers with a copy of the check annotated with the Trace ID Number to Campus Support.

(2)   Campus Support Processing Responsibilities:

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1. Acknowledge Form 3210, Document Transmittal, for vouchers received from CIO.
2. Sort voucher packages by Julian date of deposit and utilize Command Code (CC) PAYMT to credit the taxpayer's account and generate tax class totals. Refer to Exhibit 6 in IRM 2.4.15, Command Codes ETXCL, SEQNC, STBLK, PAYMT, PYBAL, VARIA, CRBLK, and TXCTL, for Area Office Payment Processing, for procedures for inputting payments using IDRS with CC PAYMT.

Caution: Command Code PAYMT is input at the Accounting support site. If the employees do not have automated access to the support site, **CC CMODE is be used to access the support site**.

3. Notate vouchers that are adjusted to allow processing through IDRS. A copy of the adjusted voucher is given to CIO.
4. Print two copies of the CC PYBAL total page that is generated from input of CC PAYMT for each block of vouchers entered. One copy remains with the voucher block and one copy is associated with the tax class total page.
5. Print the tax class total page at the end of each day of work to show all work entered using CC PAYMT.
6. Balance CC PAYMT input tax class totals. Information on payment transactions input through IDRS feeds into the end of day (EOD 2421) Area Office Remittance Register (AORR) report.
7. Balance tax class totals by comparing dollar total of PYBAL to totals from tax class page. Any variances are reconciled.
8. Separate and balance payment by tax class.
9. Enter tax class totals on Form 813-A, Recapitulation of Document Register, by tax class.
10. Balance Form 813-A, Recapitulation of Document Register, for each Julian date.
11. Notify Ogden Accounting If there are any deposit or posting discrepancies identified using Form 2424.
12. Send vouchers that cannot be processed via CC PAYMT, such as Non-Master File (NMF), to Ogden Accounting for input. Ogden prepares the Form 813, Document Register. These are called manuals and do not feed into the Area Office Remittance Register (AORR) EOD 2421. Campus Support provides a copy of the vouchers that could not be processed through IDRS to CIO.
13. Retain vouchers until the end of month. After suspense account is balanced, forward to Ogden Files. See Exhibit 21.1.7-3, Campus Files Address.

21.1.7.10.4.3
(10-10-2018)
Processing Insolvency Payment via Remittance Strategy for Paper Check Conversion (RS-PCC)

(1) Insolvency trustee checks for single cases are processed using the Remittance Strategy for Paper Check Conversion (RS-PCC). RS-PCC interfaces with EFPPS to post taxpayer payment information to Master File. Campus Support is responsible for taking the following steps to deposit CIO checks:

1. Acknowledge all Forms 3210, Document Transmittal, used to transmit Insolvency payments and return designated copy to CIO.
2. Notify CIO Payment Team manager of any checks that could not be scanned via RS-PCC. Campus Support prepares Form 3210 and sends these checks overnight to Ogden's Deposit Team at the address in (3) below. The checks MUST be identified as Insolvency checks, so that they

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are not processed as regular remittances and to ensure they are deposited into the 4625 suspense account.

>   ***Note:*** If any checks cannot successfully be scanned via RS-PCC and "Electronically Presented" or ″Electronically Processed″ is stamped on the checks, line through ″Electronically Presented″ or ″Electronically Processed″ with a red pen. Be careful not to line through any information needed to manually process the checks. Transship the checks overnight with a separate Form 3210, Document Transmittal, and notate that the checks could not be processed through RS-PCC.

>   See IRM 21.1.7.10.1, Processing Payments via Remittance Strategy for Paper Check Conversion (RS-PCC)

(2)   When RS-PCC is down, notify Accounts Management (AM) Headquarter Campus Support Analyst and Submission Processing (SP) Headquarter RS-PCC Analyst immediately. If RS-PCC is down for more than one day, the payments and the vouchers are processed using PCC or transshipped to Ogden Submission Processing at the address below. The checks and vouchers MUST be identified as Insolvency checks, so that they are not processed as regular remittances and to ensure they are deposited into the 4625 suspense account. The payments are transshipped to the address below:

>   Internal Revenue Service
>   Deposit Team Stop 6094
>   Attn: Debbie Brown
>   1973 North Rulon White Blvd.
>   Ogden, UT 84404

21.1.7.10.4.4
(10-01-2011)
Insolvency Payment Processing with Front End Electronic Federal Tax Payment System (EFTPS)

(1)   A trustee may transmit payment and insolvency voucher information to the EFTPS agent, Bank of America. Bank of America creates a pseudo deposit ticket and insolvency voucher report. Bank of America sends the deposit ticket and insolvency voucher file report to the IRS Enterprise Computing Center (ECC) in Memphis. The IRS system administrator forwards the insolvency voucher file to the Centralized Insolvency Operation in Philadelphia. The IRS RRACS system receives Federal Reserve Bank credits for the trustee payments and journals them to the suspense account.

(2)   Insolvency Payment Unit posts payments to Automated Insolvency System (AIS), allocates and generates vouchers, substitute Forms 3244, Payment Posting Voucher. These vouchers are balanced to the check and forwarded to Campus Support. Utilizing CC PAYMT, Campus Support enters voucher information into IDRS applying credit to the taxpayer's account. See IRM 21.1.7.10.4.2.1, Posting Checks to Taxpayer Accounts.

>   ***Note:*** A Trustee Plan Payment Log may be used in lieu of the individual substitute Form 3244. The log is an automated report which includes all information shown on a Form 3244 and automatically blocks the payments and totals the block as noted in (3) below.

(3)   IDRS generates an end of day Remittance Register report. The report lists all payment transactions input by Campus Support on a given date. The report is

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used by RRACS to balance the suspense account for that particular deposit. RRACS generates a report. If the deposit does not balance, any differences are resolved with Campus Support.

21.1.7.10.4.5
(10-01-2020)
Processing Form 8802
User Fee Payments via
Paper Check Conversion
(PCC)

(1) Philadelphia Campus Support uses the Paper Check Conversion system (PCC) to process Form 8802, Application for United States Residency Certification user payments. See IRM 3.17.278, Paper Check Conversion (PCC) and Remittance Check Conversion (RS-PCC) Systems, for additional information. The PCC system scans checks and automates the receipt, acceptance, transferring, and recording of funds. These checks must be scanned within three days. Paper checks are not sent to the bank but are shredded after 14 days. A shredder is located within the unit where the scanned checks are securely stored.

(2) Philadelphia Campus Support clerks opens the Form 8802 user fee mail each morning. They count the volume of checks and place that information in the designated basket with a Form 3210, Document Transmittal. (Campus Support opens all mail, this inventory included. The Campus Support clerk prepares this Form 3210 and leaves it in the basket for the United States Residency Certification (USRC) clerk to pick up)

Note: When the Form 3210 acknowledgment copy is received, attach to sender's copy and file in the designated area. Form 3210 is retained for one year per Form 3210, Document Transmittal, Retention.

(3) United States Residency Certification (USRC) remittance clerks retrieve the checks from the designated area and review the Forms 3210 to ensure the check count is correct. Once the check count is verified, they sign the Form 3210 and leave it in the designated area.

(4) USRC remittance clerks bring the checks, Forms 8802, and all attached documentation to the USRC user fee processing area and date stamp each Form 8802.

(5) Checks without a Form 8802 or voucher slip are researched by the designated USRC remittance clerks to determine if it is a supplemental user fee payment. If so, process following established procedures. If it is not a USRC user fee payment, follow the procedures in IRM 3.8.46.1, Discovered Remittances.

(6) Checks that are drawn on foreign banks cannot be processed through PCC. USRC remittance clerks void the check and contact the customer to request a payment be made from a U.S. financial institution. Offer the customer the option of submitting the replacement payment by using *Pay.gov*. If the customer insists on submitting a paper check or money order, then accept that option.

(7) Checks that are mutilated or damaged cannot be read by the PCC scanner. Void the check and contact the customer to request a replacement payment. Offer the customer the option of submitting the replacement payment by using *Pay.gov*.

(8) Designated USRC remittance clerks are responsible for taking steps to deposit checks as follow:

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a. Input the check amount, check number and TIN/SSN from the Form 8802 associated with the check in Over the Counter Channel Application (OTCnet). Then scan the paper check, transmitting check information daily to the Fiscal service via OTCnet, see IRM 21.1.7.10, Over the Counter Channel Application (OTCnet) for additional information.

b. Compare the balance of the checks against the batch list on PCC, editing when necessary before uploading the batch.

c. Each Morning by 9:00 AM, retrieve the 215 Deposit Ticket information from OTCnet or the prior day's scanned checks, see IRM 21.1.7.10.1.7, Deposit Ticket, for additional information. Balance the deposit information against the scanned checks. See IRM 21.1.7.10.1.13, Balancing Scan Checks to SF215, for more information.

d. E-mail the 215 Deposit Tickets to Beckley Finance Center each day at:

#

(9) Clerks utilize OFP code 150-13150 for the processing of Form 8802 User Fee Payments.

21.1.7.10.4.5.1
(02-07-2020)
Validating Form 8802 User Fee Payments

(1) United States Residency Certification (USRC) clerks write on the first page of the Form 8802, the last eight digits of the Image Replacement Number from each batch list on the left-hand side of the form.

Note: Ensure the check image replacement number and dollar amount match prior to writing that number on Form 8802.

(2) The Clerical Manager and/or lead pulls the SF 5515 Debit Voucher Report daily to check for cancelled/declined payments.

- If the check payment fails, place the Form 8802 in the bin and returned to the applicant.
- Once payments have posted, send the Forms 8802 and all attached documentation to the USRC clerical function to continue with the established batching procedures.

21.1.7.11
(02-02-2022)
Payment Preparation Area

(1) The Payment Preparation area lists each payment received on a Form 3210, Document Transmittal.

(2) Sort integrity is maintained as payments are logged onto Form 3210.

(3) Payment Preparation area prepares Form 3210 for transshipment. Originators of remittance packages are required to provide a remittance transmittal with a valid EEFax or Fax number that is used as an acknowledgement copy by the campus to return via EEFax.

a. Ensure mailing address on Form 3210 is correct. Include the Stop Number and an EEFax or Fax Number used for acknowledgement of receipt.

b. Check for overstamping.

c. Date Form 3210 with current date.

d. Write the type of documents in the top line of the body of the Form 3210.

e. List TIN (only last four digits) and money amount.

f. Count volume and list amount on Form 3210.

g. Ensure remittance order is the same as listed.

h. Initial Form 3210.

i. Write originator telephone number.

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21.1 Accounts Management and Compliance Services Operations

j. Write releasing official (Signature and title).
k. Originator return address must be complete. Include a Stop Number.
l. Include fax number if acknowledgement will be faxed.
m. Make three copies of Form 3210.
n. Place corresponding remittances behind copies of Form 3210 and rubber band batch.
o. Place in Quality Review Basket.

21.1.7.11.1
(11-17-2009)
Form 3210, Document Transmittal, Quality Review

(1) Quality Review reviews the following for accuracy:

- Mailing address
- Three copies of Form 3210 are attached
- Date
- Volume
- TIN (only the last four digits)
- Money Amount
- Overstamping has been completed
- Payments are in order, as listed on Form 3210

(2) After review is complete, the reviewer documents errors and provides report to manager at end of day.

21.1.7.11.2
(10-01-2007)
Form 3210, Document Transmittal, Boxing Procedures

(1) Separate the three copies of Form 3210, Document Transmittal.

- Keep one copy attached to payments.
- Place batch(es) in envelope and seal envelope.
- Staple second copy(s) of Form 3210 to outside of sealed envelope.
- Paper clip third copy(s) to sealed envelope.

(2) All Forms 3210 attached to the corresponding envelope are:

- Sequentially numbered
- Annotated with the transshipping box number

(3) Remove paper clipped copies of Form 3210 from envelope and retain.

(4) Place completed envelopes in transshipping box.

(5) Label box with correct site.

(6) Send to UPS station.

21.1.7.11.3
(10-01-2011)
Controlling Form 3210, Document Transmittal

(1) To effectively control and monitor the transshipped documents, a log/report is maintained. The log/report includes all information concerning the shipment received:

- Number of boxes
- Volumes by return type
- Payment volumes
- Date mailed
- Date received
- Received contents (i.e., IMF payments, etc.)

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(2)   Special care is taken when shipping remittances to ensure the security of re-mittances during transit. When delivering via Overnight Delivery Request, the transshipped box has the tracking number on the request.

(3)   The coordinator at the shipping site notifies, via email, the coordinator at the receiving site of the impending transshipments with details of the shipment each day (i.e., how many boxes shipped, volumes, time shipped, tracking numbers, etc.).

21.1.7.11.4
(10-08-2015)
Suspense Copies, Form 3210, Document Transmittal

(1)   The originating office maintains suspense copies of Form 3210 with instruc-tions to document when the acknowledgement copy is received.

(2)   Place suspense copies of Form 3210 in a review file and check daily to verify the document has been received.

Note: When items are lost in transit, notify management. They determine the ap-propriate procedures to follow.

(3)   The acknowledged copies of all Forms 3210 received are stamped with the date received.

(4)   If, after ten (10) business days for payments and twenty (20) business days for non-payments the receipt has not been acknowledged, the originator prepares a follow-up to resolve the missing acknowledgement. Employees document the actions taken. The documentation is either recorded on, or attached to, the originator's copy of the Form 3210.

(5)   Supervisors are responsible for conducting and documenting quarterly Mana-gerial Reviews to ensure that procedures are being followed. Management may, at its discretion, conduct these managerial reviews at more frequent intervals.

21.1.7.11.5
(10-01-2013)
Form 3210, Document Transmittal, Retention

(1)   Form 3210, Document Transmittal, can be destroyed after one year, per Document 12990, Records and Information Management Record Control Schedules item number 91 of TAX ADMINISTRATION - TAXPAYER SERVICES RECORDS.

21.1.7.12
(07-19-2023)
Transshipping Payments

(1)   The procedures below are **only** for payments that cannot be processed through RS-PCC. Follow the table below to ship Form 3210, Document Trans-mittal, with payments.

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IF FORM IS:	THEN:
Notice coupons/stubs	1. Green rocker payment amount on notice coupons/stubs. 2. Remove all staples/paper clips. 3. Utilize the coupon/stub as your payment voucher. If a notice stub is used, ensure the IRS received date is stamped on both the notice and stub. 4. Follow Form 3210 procedures. 5. Label Form 3210 as IMF/BMF coupons. 6. Send the payment to Submission Processing Support site. 7. Send the notice to the appropriate business unit for processing. 8. Send any notices worked by Accounts Management to the local Image Control Team (ICT).
Form 1040 Series Form 4868 Form 4506 BMF Form 94X Series Form 5330 Form 1120 Form 1041 Form 706 Form 7004 Form 8813	1. Green rocker payment amount on form. 2. Make copy of first page and stamp "COPY DO NOT PROCESS". 3. Follow Statute procedures. 4. Follow Form 3210 Procedures. 5. Send to IMF Submission Processing Campus Support site: Form 1040 series/4868/4506. 6. Send BMF forms to BMF Submission Processing Campus. 7. Send forms worked by Accounts Management to the local ICT.
CP 2000	1. Green rocker payment amount. 2. Make copy of first page of CP 2000 with scan line information visible if payment stub is not attached. 3. Follow Form 3210 transshipping procedures to Submission Processing Support site, for "voucher with remittance or copy of CP with remittance". 4. Batch originals with rubber band and list total on first page. Place in Automated Underreporter Project (AUR) basket.
Form 1040 ES/1040V	Follow procedures for coupons.
Form 1040-X	1. Green rocker payment amount on claim. 2. Make copy of first page and stamp "COPY DO NOT PROCESS". 3. Place a green "**X**" across the photocopied page and attach remittance. 4. Follow Form 3210 transshipping procedures to Submission Procession Support site for photocopy with remittance attached. 5. Check original claim for Statute. 6. Place in envelope and expedite to Statute Unit, if Statute criteria. 7. If not Statute criteria, follow procedures in IRM 21.1.7-17, Forms - Routing Guide.
Original Returns with Statute Criteria	1. Green rocker payment amount. 2. Copy first page of document and stamp "**COPY DO NOT PROCESS**". 3. Place a green "**X**" across the copied page and attach remittance. 4. Follow Form 3210 procedures for photocopy and remittance. 5. Send original to Statute unit.

IF FORM IS:	THEN:
IMF Correspondence	1. Detach voucher/stub and process following coupon procedures above. 2. Copy correspondence that contains TIN and tax year, if no voucher/stub is attached. 3. Green rocker original correspondence. 4. Send photocopy with remittance to Submission Processing Support site following Form 3210 transshipping procedures. 5. Place originals in correspondence tub/basket.
BMF Correspondence	1. Detach voucher/stub and process following coupon procedures above. 2. Copy correspondence that contains TIN and tax year, if no voucher stub is attached. 3. Green rocker or write the money amount on the original correspondence. 4. Send photocopy with remittance to Submission Processing Support site following Form 3210 transshipping procedures. 5. Send original correspondence to local ICT.
Substitute for Returns (SFR)	1. Green rocker payment amount. 2. Photocopy first page of document and stamp "COPY DO NOT PROCESS". 3. Place a green "**X**" across the copied page and attach remittance. 4. Follow Form 3210 procedures for transshipping photocopy and remittance to Submission Processing Support site. 5. Place original and/or correspondence in a routing envelope and send to (SFR). ***Note:*** Letter 2566 is a SFR letter .
Form 9465 and 433D	1. Green rocker payment amount. 2. Photocopy first page of document and stamp "COPY DO NOT PROCESS". 3. Place a green "**X**" across the copied page and attach remittance. 4. Follow Form 3210 procedures for transshipping photocopy and remit to Submission Processing Support site. 5. Place original in routing envelope and send to Collections.
Form SS-4	1. Green rocker payment amount. 2. Mark "UNKNOWN" for EIN, even if SSN is present. 3. Photocopy first page and stamp "COPY". 4. Follow Form 3210 procedures for transshipping photocopy and remittance to Submission Processing Support site. 5. Place originals in routing envelope and send to EIN Department. 6. Mail to Cincinnati Accounts Management EIN Operation Stop 532G.

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IF FORM IS:	THEN:
High Checks	1. Consider any check $50,000 or more as a high check. 2. Hand carry any check $1 million or more to your manager immediately. 3. List each high check on the appropriate Form 3210 and specify "HIGH CHECK". 4. Highlight volume, amount and "HIGH CHECK". 5. Keep separate folders for IMF and BMF. 6. Hand carry folders to UPS area. 7. Ship these checks separately "Overnight Traceable Mail Delivery" to ing in the support site.

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Note: If a notice, form, schedule, or correspondence does not require any further handling, do not make a copy. Process the payment with the attached document.

Example: Taxpayer returns a notice with a payment, but taxpayer has not written any information on the notice. Do not make a copy of the notice. Process the check using the notice as the source document.

Note: If forms, notices, or correspondence are worked by Accounts Management, route to the local ICT for scanning. Correspondence Imaging Inventory (CII) routes the work electronically to the correct Accounts Management site with the exception of Form SS-4. Mail these forms to Cincinnati Accounts Management EIN Operation Stop 532G.

(2) Remits that cannot be processed through RS-PCC are mailed with the source document to Submission Processing Campus. Address the UPS Overnight Mail Label to the Campus Address, including the Teller Unit stop number.

(3) Mail all remits received daily in overnight traceable mail following *Shipping Procedures for Personally Identifiable Information (PII)*.

   a. All types of documents can be put in one UPS Overnight package and separate the different type of receipts, including: "Remits", "RS-PCC" documents/notices, "Non-Remit" documents and "CORR" for correspondence (notices, forms, letters to be routed to the campus). Place each receipt type in a separate "Confidential Envelope" and write the "type" on the envelope. Complete a separate Form 3210 for each type of document enclosed, or

   b. Place remits in one envelope/package and the "RS-PCC" returns, "Non-Remits" returns, and "CORR" in a different UPS envelope addressed to the Campus Sorting and Batching Stop number. Refer to Exhibit 21.1.7-2, Submission Processing Stop Numbers for Routing Non-Remit Documents. Use a separate "Confidential Envelope" identifying the "type" enclosed and a Form 3210. Place all of the Confidential envelopes inside the outgoing UPS Overnight package/box.

> ***Note:*** If there are remits in the envelope "**ALWAYS**" address the UPS Overnight label to the Field Office/Teller Unit Stop Number. If mixed types, the Campus identifies the literal written on the envelope to sort the contents.

(4)   Always attach a Form 3210 to the specific type of receipt. Write the type in the top line of the body of the Form 3210. Complete the Form 3210 see IRM 21.1.7.11, Payment Preparation Area, for procedures for preparing Form 3210.

(5)   The inside envelope or box contains the following:

- Name and title of the person who is authorized to open the package
- Address of the receiving office
- Return address of the office mailing the package
- The front and back of the inside envelope or box is clearly marked "To be opened by addressee only". The use of an "E-19 or E-20 Confidential Information - To be opened by addressee only" envelope is acceptable.

> ***Note:*** The person authorized to open the package is the Submission Processing Operations Manager with responsibility for deposits. The Operations Manager is responsible for the receipts, but may designate specific staff members who may open the package.

21.1.7.13
(10-01-2012)
Form 3210, Document Transmittal, Shipping Procedures

(1)   Follow the shipping procedures below:

a.   Complete Form 9814, Request for Mail/Shipping Service. See IRM 21.1.7.14, Form 9814, Request for Mail/Shipping Service, for additional information.

b.   Notate the type of work on Form 9814, Request for Mail/Shipping Service, at the top and type of remit (e.g., Monitored Offers in Compromise (MOIC) COIC, ACS, etc.), at the bottom of the form.

c.   Notate the box number on Form 9814, Request for Mail/Shipping Service.

d.   Ensure all envelopes have an attached Form 3210, Document Transmittal.

e.   Check for folder in each box.

f.   Total the volume of all Forms 3210, within the folder and notate on the outside of the folder.

g.   Ensure the boxes are addressed to the correct campus. See Exhibit 21.1.7-1. Campus Address.

h.   Give Form 9814 to the manager daily to ensure that an email is sent to all campuses with the appropriate tracking numbers and volumes of the daily shipments.

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21.1.7.14 (10-08-2015) **Form 9814, Request for Mail/Shipping Service**	(1)	Form 9814, Request for Mail/Shipping Service, is required when sending packages weighing more than 13 ounces to a taxpayer, business, or IRS office. It is also required for all IRS locations where designated mailroom personnel create shipping labels or place postage on packages. There are four areas that must be completed: Sender, Recipient, Type of Delivery, and Authorization.
	(2)	The United States Postal Service (USPS) is used to send all correspondence and packages going to taxpayers. Form 9814 is not required for Registered/Certified Mail and First-Class Mail pieces weighing 13 ounces or less. This form is required when using the USPS (i.e., Priority Mail) to mail packages weighing more than 13 ounces to a taxpayer.
	(3)	When shipping packages weighing more than 13 ounces between IRS offices or other business locations, Small Package Carrier (SPC) services are more cost efficient. Ground service is the primary and preferred shipping method. Ground shipments do not require a justification, and offer a tracking number and a guaranteed delivery date. The use of any air delivery service, such as 2nd Day Air or Next Day Air, requires a selection in the Check Justification for Air Delivery area. The Authorization area requires a printed name and signature of the individual requesting the service.

Note: When using an SPC, the information provided is input into an SPC system. Invoices and justifications for Air Delivery Services are routinely reviewed by IRS officials when billing statements are received for payment.

	(4)	Form 9814, Request for Mail/Shipping Service, can be destroyed after one year, per Document 12829, General Records Schedules, General Records Schedule (GRS) 12 - Communications Records item number 5 a.
	(5)	See IRM 3.13.62.7.1, Shipping Procedures (Other than to a Corresponding Campus), for additional information.

21.1.7.15 (10-01-2007) **Files Support**	(1)	This subsection of the IRM describes processing the following: • Source document folders • Returns received from Campus Files or Federal Records Center • Refile documents

21.1.7.15.1 (05-12-2017) **Shipping of Source Document Folders**	(1)	Source document folders are received daily from the campus work areas such as Accounts Management, Collection, Examination, etc., Folders are received in Campus Support on batch carts or in boxes. Folders contain the original source documents used by Accounts Management and Compliance employees after inputting transactions to IDRS. Separate folders are used by employees for each type of input (Doc 54, 47, credit transfers, TC 930, SS4, etc.). Process as follows:

a.   Remove folders from carts, boxes, etc.
b.   Sort the folders by type (e.g., Doc 54, 47, etc.).
c.   Prepare Form 3210, Document Transmittal, for each input date noted on the folders. Form 3210 reflects the input date, range of employee numbers, and type of folder.
d.   Box input dates separately.

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e.   Notate the name of the sending site on the outside of the box.
f.   Notate the input date on the box.
g.   Attach mailing label.
h.   Mail to the appropriate Submission Processing Files. See Exhibit 21.1.7-3, Campus Files Address, for File's address.

(2) To facilitate timely shelving of source documents, areas send source document folders to the Submission Processing Files Function within five days of input.

21.1.7.15.2
(10-01-2007)
**Distribute
Returns/Documents**

(1) Campus work areas may request documents via IDRS input or Form 2275, Records Request, Charge and Recharge. After the applicable Campus Files site or Federal Records Center service fulfills the document request, the documents are forwarded to Campus Support for distribution. Process as follows:

- Determine the originator of the document request. Look for an IDRS number or name on Form 4251, Return Charge-Out, or Form 2275, Records Request, Charge and Recharge.
- Route to the originator at the appropriate stop number for that work area.

21.1.7.15.3
(10-01-2015)
**Shipping of Refile
Documents**

(1) Documents/returns needing to be refiled are received daily from the various campus work areas. Campus Support ships these items to appropriate Submission Processing Files on a daily basis. Process as follows:

- Do not sort document by type, Master File, etc.

   Note: At the time of Ramp Down, Submission Processing agreed that Campus Support was not required to sort these documents.

- Batch and rubber band.
- Do not count the batched volume.
- Prepare Form 3210, Document Transmittal.
- Box and attach mailing label.
- Mail to the appropriate Submission Processing Files, see IRM 3.5.61.1.14, Campus Consolidation - Processing of Documents.

21.1.7.16
(10-01-2021)
**Correspondence
Support**

(1) The Correspondence Support team is responsible for the following:

a.   Pick up the Correspondex (CRX) letters from computer operations.
b.   Review all IDRS outgoing letters for tone, completeness, spelling, grammar, punctuation, and computer errors. For additional information, see IRM 1.10.1, IRS Correspondence Manual, and IRM 21.3.3.4.17.4, Correspondence Contacts.
c.   Pull and attach letter enclosures to Priority, Certified and Regular letters.
d.   Fold and insert the letter into the appropriate envelope.
e.   Take the letters to Paragon or Neopost station for metering and mail out.

(2) Correspondence Letters are generated and printed daily from the CRX0311 run for all campus work areas and related area offices that correspond with taxpayers. A clerk picks up the CRX letters from computer operations. There are three categories of letters received and processed daily. These categories include Regular Correspondex (CRX) Letters, Certified CRX Letters, and Priority CRX Letters. They are processed in the following priority order:

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21.1.7.16

21.1 Accounts Management and Compliance Services Operations

    1.   Certified
    2.   Priority
    3.   Regular

(3) Each CRX 03 run is broken down into the following:

- Certified letters
- Foreign letters
- Attachments
- Enclosures
- Third copies

(4) All letters (except for certified, which is treated as one pack regardless of volume) are counted into packs of fifty and listed on a batch sheet for clerks to sign out and process.

(5) Certified letters are reviewed and the proper forms, publications and return envelopes enclosed. The letters are then be placed into an envelope, sealed, and put into packs of twenty.

(6) A certified mail list is also generated for control purposes. The list contains the taxpayer name, address, Taxpayer Identification Number (TIN), tax module(s), type of tax and certified mail number. If a letter or notice is not mailed, it is indicated on the certified mail list by drawing a line through the entry.

(7) Send the certified mail list with the letters to the post office. The post office acknowledges the completed letters and notices by stamping each page of the certified list. IRS retains the certified mail list.

Note: See Document 12990, Records Control Schedule, Certified and Registered Mail Records. (Job No. NC1–58–85–10, Item 38) and Certified Mail Listing (Job No. NC1–58–85–10, Item 359) for TAX ADMINISTRATION - TAXPAYER SERVICES RECORDS.

  It is for retention of certified mail list.

(8) Foreign letters are be reviewed and the proper forms, publications and return envelopes enclosed. Keep these letters separate from the other mail when sent to mail out.

(9) Most single letters and the bulk of C letters are printed with two copies for each letter. There are certain letters (i.e., Letter 3338C and Letter 3340C) that are printed only with a single copy and are worked separately.

(10) Attachments section of the run are associated to various enclosures sent to Correspondence Support by Accounts Management and Compliance. If a matching letter is not found for a particular enclosure, clerks use IDRS to check to see if the letter was generated. If the letter is not found, the enclosure is sent back to the originating unit via inter-office mail. If a matching enclosure is not found for a particular letter by the date on the letter, the letter is sent back to the originating unit via inter-office mail.

(11) Remove Form 5703, IDRS Letter Enclosure, from any enclosures before inserting in the envelope. Destroy Form 5703 as classified waste.

(12)   Letters are received requesting forms, publications, and notices for various years be mailed to the taxpayer. Campus Support reads the letter to determine what tax year to enclose. If the letters request prior year enclosures, then the clerk prints them from the Forms/Pubs/Product Repository on the Intranet.

(13)   Letters are folded and inserted into the appropriate envelope.

(14)   The following envelopes are used for outgoing mail:

- E-125L
- E-142
- E-178
- E-44B
- E-205
- F-125L

See IRM Exhibit 3.13.62-54, Undeliverable CP Notice and C-Letter Distribution and Mailing Guides, for envelope use.

Note: Exhaust any existing stock of similar envelopes on hand before placing new order for listed items to reduce waste.

(15)   Envelopes are either be taped or glued closed. If the envelope is thick, be sure to use tape to seal the envelope to ensure that it can go through the Paragon or Neopost machine successfully.

(16)   Third copies are separated by IDRS unit number and sent back to originating area for their records.

(17)   The Lead researches Control D to determine the total letter volume for that date which is compared to the CRX0311 load plan transmittal volume.

(18)   Take extreme care to ensure that only the material relative to the taxpayer(s) to which the correspondence is addressed is enclosed in the envelope (see IRM 21.3.3.4.25, Breaches of Personally Identifiable Information (PII) Caused by Manual Stuffing Errors.

(19)   All letters are sent to the Post Office for mailing no later than the date on the letter. See Exhibit 3.13.62-56, Timeliness Instructions for Correspondence Production Services (CPS) Print Sites.

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Exhibit 21.1.7-1   (03-09-2022)
Campus Address

Mailing addresses for Campus Support, Submission Processing and ICT.

Campus	Address
Andover	Internal Revenue Service 310 Lowell Street Andover, MA 01810
Atlanta	Internal Revenue Service 4800 Buford Highway Chamblee, GA 39901
Austin	Internal Revenue Service 3651 South Interregional Highway 35 Austin, TX 78741
Brookhaven	Internal Revenue Service 1040 Waverly Avenue Holtsville, NY 11742
Cincinnati	Internal Revenue Service 7940 Kentucky Dr Florence, KY 41042
Fresno	Internal Revenue Service 3211 S Northpointe Dr Fresno, CA 93725
Kansas City	Internal Revenue Service 333 W Pershing Road Kansas City, MO 64108-4302
Memphis	Internal Revenue Service 5333 Getwell Road Memphis, TN 38118
Ogden	Internal Revenue Service 1973 Rulon White Blvd. Ogden, UT 84201
Philadelphia	Internal Revenue Service 2970 Market St. Philadelphia, PA 19104-5016

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Exhibit 21.1.7-2   (10-01-2021)
Submission Processing Stop Numbers for Routing Non-Remit Documents

Route Non-Remit documents to Submission Processing at the stop number listed below:

Submission Processing Site	Stop Number
Austin	Internal Revenue Service Stop 6054 AUSC 3651 S. IH 35 Austin, TX 78741
Kansas City	Internal Revenue Service Stop 6052 333 W Pershing Road Kansas City, MO 64108
Ogden	Internal Revenue Service Stop 6054 1973 Rulon White Blvd. Ogden, UT 84201

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Exhibit 21.1.7-3   (10-01-2022)
Campus Files Address

Addresses for files in Submission Processing Sites.

Campus Files	Address
Austin	Internal Revenue Service Stop 6722 (AUSC) 2021 E. Woodward Austin, TX 78741-7805
Kansas City	Internal Revenue Service Stop 6700 333 W Pershing Road Kansas City, MO 64108
Ogden	Internal Revenue Service Stop 6722 1973 Rulon White Blvd. Ogden, UT 84404

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Exhibit 21.1.7-4 (03-22-2013)
Overstamping

Refer to table for guidance on when to overstamp checks.

Payee	Accept/Reject	Overstamp/Endorsement
Internal Revenue Service	Accept	No
United States Treasury	Accept	No
U. S. Treasury	Accept	No
US Treasury	Accept	No
Department of the Treasury	Accept	No
Department of Treasury	Accept	No
IRS	Accept	Overstamp
Internal Revenue	Accept	Overstamp
Director (or Commissioner of Internal Revenue)	Accept	Overstamp
Estimated Tax	Accept	Overstamp
Federal Tax Deposit (FTD)	Accept, if clearly intended for tax payment	Overstamp
Social Security Administration (or SSA)	Accept, if received with SSA Form 4511	Overstamp
FICA	Accept	Overstamp
Blank	Accept	Overstamp
Other U. S. Government Agency	Accept	Overstamp
Federal Reserve Bank (or other bank)	Accept, if clearly intended as FTD	Overstamp
Federal Reserve Bank/Site Depositary Bank only	Accept, if clearly intended for tax payment	Overstamp
Taxpayer (personal check or money)	Accept, if taxpayer has endorsed. Reject, if taxpayer has not endorsed.	Endorse "**For Deposit Only-United States Treasury**" below last endorsement.
Taxpayer - IRS Refund Check	Returned refund checks are not to be processed by the depository. The refund check, Document(s) and any additional remittances are treated as unprocessable.	

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Exhibit 21.1.7-4 (Cont. 1) (03-22-2013)
Overstamping

Payee	Accept/Reject	Overstamp/Endorsement
Third Party	Reject, unless third party has endorsed. If third party has endorsed the check over to the taxpayer, the taxpayer must also have endorsed.	Endorse "**For Deposit Only-United States Treasury**" below last endorsement.
Variations of any agency or department of the United States Government are construed as payment to the United States Government	Accept	Overstamp
State Agency or Franchise Tax Board	Accept, if money amount matches the Federal Document.	Overstamp

Caution: Do not overstamp third party checks. If a check is payable to a third party, not endorsed, and the address on the envelope is an IRS address, check the envelope for a stop number or a name of an IRS employee. If the check is for an IRS employee, contact the employee to pick up the check or send the check with Form 3210 to the employee in address only envelope.

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Exhibit 21.1.7-5   (12-19-2023)
Designated Payment Code (DPC)

Listing of Designated Payment Codes (DPC) for payment processing.

DPC	Definition
00	Designated payment indicator is not present on posting voucher.
01	Payment is applied first to the non-trust fund portion of the tax. (Input only when MFT is 01, 03, 09, 11, 12, 16, or 55.)
02	Payment is applied first to the trust fund portion of the tax (BMF MFT 01, 03, 09, 11, and 12).
03	Bankruptcy, undesignated payment
04	Levied on state income tax refund (State Income Tax Levy Program (SITLP)) (prior to 07/22/1998)
05	Notice of levy (Other levy proceeds) (Used only for levy proceeds received from a third party in response to a Notice of Levy and does not include payments from the taxpayer as a result of a levy.)
06	Seizure and sale
07	Payment received expressly for full or partial payoff of the Notice of Federal Tax Lien (NFTL), as evidenced by accompanying NFTL payoff letter (e.g., L-3640, L-3640A, L-3641), copy of the NFTL, or statement of the taxpayer or third party as documented in appropriate history.
08	Suits (Non-Bankruptcy)
09	Offer in compromise
10	Installment agreement (Manually Monitored Installment Agreements)
11	Bankruptcy, designated to trust fund
12	Cash bond credit (allowed with TC 640 only)
13	Payment in response to reminder notice, OBRA 1993 (valid only with MFT 30 for tax periods 199312 through 199411).
14	Authorization given by taxpayer to apply payment ("CSED expired, taxpayer authorized payment").
15	Payments caused by Form 8519
16	Federal EFT levy payment
17	EFT payroll deduction installment agreement payment
18	Federal Payment Levy Program (FPLP) payment for the Primary TIN. Payments are received electronically from Bureau of the Fiscal Service (formerly FMS).
19	FPLP payment for the Secondary TIN. Payments are received electronically from Bureau of the Fiscal Service (formerly FMS).

Exhibit 21.1.7-5 (Cont. 1) (12-19-2023)
Designated Payment Code (DPC)

DPC	Definition
20	State Income Tax Levy Program (SITLP) receipt (used exclusively for systemically applied payments).
21	State Income Tax Levy Program (SITLP) receipt (used exclusively for manually applied payments).
22	Alaska Permanent Fund Dividend Levy Program receipt (used for systemically applied payments).
23	Alaska Permanent Fund Dividend Levy Program (AKPFD) receipt (used exclusively for manually applied payments).
24	Payment received with an amended return.
26	Court-Ordered Criminal Restitution Payments
27	Branded Prescription Drug Fee
31	Exclude payment from systemic cross-reference processing to allow treatment of each spouse differently on a joint return.
33	Offer in Compromise $186.00 application fee
34	Offer in Compromise 20 percent lump sum/initial periodic payment.
35	Offer in Compromise subsequent payments made during the offer investigation.
36	ACA Individual payment for MFT 35
43	ACA Business payment for MFT 43
50	Installment agreement User Fee (IAUF). (Valid with MFT13 (BMF) for tax period XXXX12 and with MFT 55 (IMF)for tax period XXXX01). Initial Fee
51	Installment agreement User Fee (IAUF). (Valid with MFT13 (BMF) for tax period XXXX12 and with MFT 55 (IMF)for tax period XXXX01). Reinstatement Fee
52	Reserved for Collection
53	Federal Tax Lien Discharge
54	Private Debt Collection (aka CCS)
55	Federal Tax Lien Subordination
56	Notice of Federal Tax Lien
57	Judicial and Non- Judicial Foreclosures
58	Redemptions; Release of Right of Redemptions
59	706 Liens; Decedent Estate Proof of Claim (POC)
63	Repayment of Advanced Child Tax Credit
64	Installment payments under Section 965(h)(1)

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Exhibit 21.1.7-5 (Cont. 2) (12-19-2023)
Designated Payment Code (DPC)

DPC	Definition
65	Returned Economic Impact Payment (EIP)
99	Miscellaneous payment other than above

Exhibit 21.1.7-5   Internal Revenue Manual   Cat. No. 38746V (10-08-2024)

Exhibit 21.1.7-6   (01-03-2023)
Master File Tax Code

MFT codes for documents received in Campus Support.

MFT	File	Form
01	BMF	941
02	BMF	1120, 7004
03	BMF	720
05	BMF	1041, 2758, 7004, 8800
06	BMF	1065, 7004, 8800
07	BMF	1066, 7004
08	BMF	8804
09	BMF	CT-1
10	BMF	940
11	BMF	943
12	BMF	1042, 7004
13	BMF	8278
14	BMF	944, 1099
15	BMF	8752
16	BMF	945
29	IRAF	5329
30	IMF	1040 series, 2350, 2688, 4868, 8379, 8453, 9282
31	IMF	1040
33	BMF	990-C, 7004
34	BMF	990-T, 8868
35	IMF	1040
36	BMF	1041A, 8868
37	BMF	5227, 8868
44	BMF	990-PF, 8868
46	BMF	8038, 8328
50	BMF	4720, 8868
51	BMF	709
52	BMF	706

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Exhibit 21.1.7-6 (Cont. 1) (01-03-2023)
Master File Tax Code

MFT	File	Form
55	IMF	8278
56	IMF	1099
57	BMF	5227
60	BMF	2290
63	BMF	11-C
64	BMF	730
67	BMF	990, 5578, 8868
74	BMF	5500 series
76	BMF	5330, 5558

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Exhibit 21.1.7-7   (12-11-2017)
Valid Primary Transaction Code for Remittance Strategy for Payments via Paper Check Conversion (RS-PCC) Processing

Payment transaction codes with explanation of when to use the specified code.

TC	Description
610	Remittance with return
620	Payment for Form 7004, MFT 02, 05, 06, 07, 08, 12, 33, 42, 77, 78, Form 8868, MFT 34, 36, 37, 44, 50, 67 or Form 5558, MFT 76
640	Advance payment on deficiency
650	Federal tax deposit
660	Estimated tax payment
670	Subsequent transaction
680	Designated payment of interest
690	Designated payment of penalty

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Exhibit 21.1.7-8   (03-05-2024)
Master File Forms and Schedules Payments Processing Table

Information to enter payments using the correct transaction code, applicable MFT for the tax form, and the tax year or period ending.

Form Number or Schedules	MFT	TC	Tax Period Ending	Type
11C	63	610	01-12	BMF
433D	Various	670	01-12	IMF BMF
656PV	Various	670/570	01-12	IMF BMF
668A(C)	Various	670, 640, 690, 694	01-12	IMF BMF
668W(C)	Various	670, 640, 690, 694	01-12	IMF BMF
706	52	610	12 Enter the tax period of the taxpayer date of death as the tax period. Example: Date of death 12/20/2016 tax period would be 201612	BMF When processing, use the SSN and enter in EIN format.
709	51	610	12 Enter the tax period of the taxpayer date of death as the tax period. Example: Date of death 12/20/2016 tax period would be 201612	BMF When processing, use the SSN and enter in EIN format.
720	03	610	03/06/09/12	BMF
730	64	610	01-12	BMF
870P (AD)	30	640	01-12	IMF
940	10	610	12	BMF
940PR	10	610	12	BMF

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Exhibit 21.1.7-8 (Cont. 1) (03-05-2024)
Master File Forms and Schedules Payments Processing Table

Form Number or Schedules	MFT	TC	Tax Period Ending	Type
940V	10	610	12	BMF
941	01	610	03/06/09/12	BMF
941M	01	670	03/06/09/12	BMF
941PR	01	610	03/06/09/12	BMF
941SS	01	610	03/06/09/12	BMF
941V	01	610	03/06/09/12	BMF
943	11	610	12	BMF
943A	11	670/570	12	BMF
943PR	11	610	12	BMF
944	14	610	12	BMF
944V	14	610	12	BMF
944 (SP)	14	610	12	BMF
944 (PR)	14	610	12	BMF
944 SS	14	610	12	BMF
945	16	610	12	BMF
945V	16	610	12	BMF
990	67	610	01-12	BMF
990EZ	67	610	01-12	BMF
990PF	44	610	01-12	BMF
990T	34	610	01-12	BMF
990W	44	670	01-12	BMF
1040 Returns	30	610	01-12	IMF
1040 Notices	30	670/570, 640, 690, 694	01-12	IMF
1040 Innocent Spouse Return	31	610	01-12	IMF
1040 Innocent Spouse Notices	31	670/570, 640, 690, 694	01-12	IMF
1040ES	30	660	01-12	IMF

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Exhibit 21.1.7-8 (Cont. 2) (03-05-2024)
Master File Forms and Schedules Payments Processing Table

Form Number or Schedules	MFT	TC	Tax Period Ending	Type
1040NR Form 1040NR has an SSN and/or the "Individual" box is checked.	30	610	01-12	IMF See IRM 21.1.7.9.3, Form 1040NR, U.S. Nonresident Alien Income Tax Return, (1) for additional information.
1040NR Form 1040NR has an EIN and/or the "Estate or Trust" box is checked.				Transship to Cincinnati Submission Processing. See IRM 21.1.7.9.3, Form 1040NR, U.S. Nonresident Alien Income Tax Return, (2) for additional information.
1040V	30	610	01-12	IMF
1040-X	30	670/570	01-12	IMF
1041	05	610	01-12	BMF
1041A	36	610	01-12	BMF
1041ES	05	660	01-12	BMF
1041T	05	610	01-12	BMF
1041 V	05	610	01-12	BMF If Form 1041-V is received with a Form 8453-F, utilize the 1041-V as the payment voucher and route the 8453-F to Batching OSPC STOP 6054.
1042	12	610	12	BMF
1065	06	610	01-12	BMF
1066	07	670	12	BMF
1096	13	640	12	BMF Route to Payment Perfection.
1096	55	640	12	IMF Route to Payment Perfection.
1098				Transship to Submission Processing
1099				Transship to Submission Processing
1120 Returns	02	610	01-12	BMF

Exhibit 21.1.7-8   Internal Revenue Manual   Cat. No. 38746V (10-08-2024)

Exhibit 21.1.7-8 (Cont. 3) (03-05-2024)
Master File Forms and Schedules Payments Processing Table

Form Number or Schedules	MFT	TC	Tax Period Ending	Type
1120 Notices	02	670/570, 640, 690,694	01-12	BMF
1120W	02	670	01-12	BMF
1120X	02	670/570	01-12	BMF
1127-A Received with Form 1040 series return	30	670 610	01–12	IMF
1128				Transship to Submission Processing
2210	30	670	01-12	IMF
2210	05	670	01-12	BMF
2220	02	670	01-12	BMF
2290	60	610	01-12	BMF
2350	30	670	01-12	IMF
2350	51	670	12	BMF
3244	Various	670/570, 640, 690, 694	01-12	IMF BMF
4219 (received with Form 941)	01	610	03/06/09/12	BMF
4219 (received without Form 941)	01	670	03/06/09/12	BMF
4549	Various	640	01-12	IMF BMF
4549 EZ	30	640	01-12	IMF
4666	01, 10	640	03/06/09/12	BMF
4667	10	640	12	BMF
4668	01, 11	640	03/06/09/12	BMF
4669/4670	01,16	640	03/06/09/12	BMF
4720	50	610	01-12	BMF *Note:* Process Master File if information is only in Part I.

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Internal Revenue Manual

Exhibit 21.1.7-8

Exhibit 21.1.7-8 (Cont. 4) (03-05-2024)
Master File Forms and Schedules Payments Processing Table

Form Number or Schedules	MFT	TC	Tax Period Ending	Type
4720	50	670	01-12	BMF *Note:* Process Master File if information is only in Part I.
4720A				NMF *Note:* Process as NMF if any information is in Part II of document. Transship form and payment to Cincinnati Submission Processing.
4768	52	670	12 Enter the tax period of the taxpayer date of death as the tax period. Example: Date of death 12/20/2016 tax period would be 201612	BMF
4868	30	670	01-12	IMF
4868 (Timely)	51	670/460	01-12	BMF
4868 (Delinquent)	51	670	01-12	BMF
5329	29	670	01-12	IMF
5330				Transship to Ogden Submission Processing
5405 (loose)	30	670/570	01-12	IMF
5564	Various	640	01-12	IMF BMF

Exhibit 21.1.7-8 (Cont. 5) (03-05-2024)
Master File Forms and Schedules Payments Processing Table

Form Number or Schedules	MFT	TC	Tax Period Ending	Type
5884-C	01	670/570	01–12	BMF Process the payment and route the form. If a Form 5884-C, Credit Against Employment Tax for Tax-Exempt Employers Hiring Qualified Veterans, is received with an amended return or correspondence, route the package to OSPC, M/S 6750. ***Exception:*** If there is an original Form 941, Form 943, or Form 944 attached, put the Form 5884-C to the back and route the package for processing.
7004	02, 05, 06, 07, 08, 12, 33, 42, 77, 78	620	01-12	BMF
7004	Not listed above	670	01-12	BMF
8038/8038T	46	610 or 670	01–12	BMF
8082	30	670/570	01-12	IMF
8109/8109B	01, 02,03,09, 10, 11, 12, 14, 16, 33, 34, 44	670	01-12	BMF
8453	30	670	01-12	IMF
8453-C	02	670	01-12	BMF
8453-F	05	670	01-12	BMF If the 1041-V is received with a Form 8453-F, utilize the 1041-V as the payment voucher and route the 8453-F to Batching OSPC STOP 6054. Process 1041-V payments with TC 610 and MFT 05.

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Exhibit 21.1.7-8

Exhibit 21.1.7-8 (Cont. 6) (03-05-2024)
Master File Forms and Schedules Payments Processing Table

Form Number or Schedules	MFT	TC	Tax Period Ending	Type
8489	13	670	01-12	BMF
8489	55	670	01-12	IMF
8519	Various	670/570, 640, 690, 694	01-12	IMF BMF
8615	30	670/570	01-12	IMF
8697 for filing year beginning January 1, 2005	Various	670/570	01-12	IMF BMF
8697 for filing year prior to January 1, 2005				Transship to Submission Processing
8716				Transship to Submission Processing
8752	15	610	01-12	BMF
8804 Tax Year 2004 and Subsequent	08	610 or 670	01-12	BMF
8804 Tax Year 2003 and Prior				Transship to Submission Processing
8805 Tax Year 2004 and Subsequent	08	610 or 670	01-12	BMF
8805 Tax Year 2003 and Prior				Transship to Submission Processing
8813 Tax Year 2004 and Subsequent	08	670	01-12	BMF
8813 Tax Year 2003 and Prior				Transship to Submission Processing
8820	13	640	01-12	BMF
8831	Various	670	01-12	BMF
8879	30	670	01-12	IMF
8879C	02	670	01-12	BMF
8879S	02	670	01-12	BMF

Exhibit 21.1.7-8 (Cont. 7) (03-05-2024)
Master File Forms and Schedules Payments Processing Table

Form Number or Schedules	MFT	TC	Tax Period Ending	Type
8879F	05	670	01-12	BMF
8892				Transship to Submission Processing.
8945/8946				Mail form and any remit overnight, including a Form 3210 to: IRS Tax Pro PTIN Processing Center PO Box 380638 San Antonio, TX 78268 **Note:** Do not process the remit.
9465	Various	670,640	01-12	IMF BMF
CT-1	09	610	12	BMF
CT-1V	09	610	12	BMF
W -12				Mail form and any remit overnight, including a Form 3210 to: IRS Tax Pro PTIN Processing Center PO Box 380638 San Antonio, TX 78268 **Note:** Do not process the remit.
Sch. H	05	670/570	01-12	BMF
Sch. H	30	670/570	01-12	IMF

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Exhibit 21.1.7-9   (03-22-2013)
Master File CP Notices Payments Processing Table

CP notices do not show a TC 570 on the stub, but some notices require a TC 570 to hold the payment. See the above tables for notices requiring a TC 570.

CP Notice	MFT	TC	Tax Period Ending	Type
CP 12	30	670/570	01-12	IMF
CP 12M	30	670/570	01-12	IMF
CP 13	30	670/570	01-12	IMF
CP 24	30	670/570	01-12	IMF
CP 45	30	670 Prior Year	01-12	IMF
CP 45	30	660 Current year	01-12	IMF
CP 87B	30	670/570	01-12	IMF
CP 215	13	670	01-12	BMF
CP 215	55	670/570	01-12	IMF
CP 251	01	640	01-12	BMF
CP 253	13	640	01-12	BMF
CP 259	Various	670/570	01-12	IMF BMF
CP 515 - 518 (IDRS Notices)	Various	670/570	01-12	IMF BMF
CP 543	16	670/570	12	BMF
CP 972 CG	13	640	01-12	BMF
CP 972 CG	55	640	01-12	IMF
CP 2000	30	640	01-12	IMF
CP 2057	30	670/570	01-12	IMF
CP 2100	13	640	01-12	BMF
CP 2100	55	640	01-12	IMF
CP 2102	13	640	01-12	BMF
CP 2102	55	640	01-12	IMF
CP 2501	30	640	01-12	IMF
EUR CP 2000	30	640	01-12	IMF

Exhibit 21.1.7-10   (10-22-2012)
Master File Letters Payments Processing Table

1. Most payment(s) received with Correspondex letters are applied with TC 670. When a payment is received with a letter (with or without a stub) and:

   a.   The letter does not indicate a balance due, apply the payment with TC 670 and TC 570.
   b.   The letter indicates a balance due, apply the payment with TC 670.

Exception: Payment(s) received with Correspondex letters listed in the table below are applied with TC 640.

Letter	MFT	TC	Tax Period Ending	Type
98/99C	01	640 When a 98/99C is received with a payment, the money posts as TC 640, even though the tear off stub indicates it is a 670.	01–12	IMF BMF
510C				Transship payment to Submission Processing.
566-B (CG)	30	640	01–12	IMF
1151C	30	640	01-12	IMF
1802C	30	640	01-12	IMF
2626C	Various	640	01-12	IMF BMF
3064C	Various	670/570	01-12	IMF BMF
3219C	Various	670/570	01-12	IMF
3219CS	30	640	01-12	IMF
3404C	30	640	01-12	IMF
4010C	10	640	12	BMF
4314C	Various	640	01-12	IMF BMF
4676C	30	670/570	01-12	IMF
4800C	30	670/570	01-12	IMF

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Exhibit 21.1.7-10

Exhibit 21.1.7-11   (10-01-2020)
Trace Identification (ID) Number and Custodial Detail Data Base (CDDB)

All Deposit Tickets (DT) and Deposit Vouchers (DV) are assigned a Trace ID Number. Trace ID Number is a tracking mechanism to identify each DT with its corresponding payments and each DV with its corresponding debits.

The Custodial Detail Database (CDDB) is an enhancement to the Financial Management Information System. It was created to track all individual payments that comprise a deposit ticket. It also balances the individual transactions against the deposit ticket totals which have been entered into the Redesign Revenue Accounting Control System (RRACS) general ledger. The unique Trace ID Number allows all payments to be identified and added to the CDDB.

All input payment systems automatically assign a 20 digit Trace ID number to each deposit ticket.

For Manual Deposit Tickets, The Trace ID Number is assigned by BBTS. The first 14 digits represent the Deposit Ticket Trace ID Number and the last six numbers represent the Transaction Sequence Number of each individual payment that comprises the Deposit Ticket. The Transaction Sequence Number begins with 000001, and is sequentially assigned to payments within a Deposit Ticket.

The format for a Trace ID Number that is required in all Deposit Tickets (14 digits) and on all Payment Transaction records (20 digits) is:

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Exhibit 21.1.7-11 (Cont. 1) (10-01-2020)
Trace Identification (ID) Number and Custodial Detail Data Base (CDDB)

Parts	Characters	Position	Definition
Site ID	NN	1–2	Campus File Location Code (FLC) or other Site ID Campus FLC are listed below: 07 - ATSPC 08 - ANSPC 09 - KCSPC 17 - CSC 18 - AUSPC 19 - BSC 28 - PSC 29 - OSPC 49 - MSC 89 - FSPC Lockbox Bank Location Codes are listed below: 02 - Bank of America Windsor -ANSPC 25 - U.S. Bank Cincinnati - PSC 33 - U.S. Bank Cincinnati - FSPC 35 - JP Morgan Charlotte - CSC 36 - U.S. Bank St. Louis - KCSPC 47 - Bank of America Windsor - KCSPC 59 - Bank of America College Park - ATSPC 68 - Bank of America Hayward - FSPC 73 - JP Morgan Chase - AUSPC 91 - Bank of America Tucker - OSPC ***Note:*** In addition, some systems, such as an Installment Agreement (IA) User Fee Sweep, utilize an Area Office Code rather than a Campus Code. Those values are quite varied, so CDDB allows for any unique numeric value to be valid. Note: Valid codes change periodically with the reorganization of Campus accountability or Campus Consolidation, or the restructuring of Lockbox Bank contracts.

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Exhibit 21.1.7-11 (Cont. 2) (10-01-2020)
Trace Identification (ID) Number and Custodial Detail Data Base (CDDB)

Parts	Characters	Position	Definition
System ID	NN	3–4	The values are identified as follows: 01 - EFTPS 02 - ISRP Payment Transactions 05 - Lockbox Bank Transactions 10 - SITLP Levy Payments 12 - Receipt and Control Manual Deposits for External Leads and Accounting CIR deposits for External Leads (Effective July 15, 2013) 15 - Receipt and Control Manual Deposits 20 - IRACS DCF Debit Voucher (DV) 25 - Accounting Deposit Ticket and DV 30 - FTD Deposit Ticket/Debit Voucher 35 - IDRS IA User Fee Sweep 40 - Automated Insolvency Manual DT 45 - Automated Offer in Compromise Manual DT 50 - ITIN 55 - Field Assistance (Share) Function, Taxpayer Assistance Center
Deposit Date	YYYYDDD	5–11	Julian Date
Sequence Number	NNN	12–14	For each Deposit Date, begin with 001 and increases each additional Deposit by 1.
Transaction Sequence Number	NNNNNN or zero	15–20	For each payment summarized in a Debit Voucher, beginning with 000001, sequentially increases the Transaction Sequence Number. *Note:* This field is relevant only for the individual Payment Transactions that comprise a Deposit Ticket (as identified by the first 14 characters of the Trace ID Number). *Note:* CC PAYMT generates the current processing Calendar Day as the first two positions of the six character Sequence Number in the Trace ID, when the payment is applied to the taxpayer's account through CC PAYMT.

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Exhibit 21.1.7-12   (10-01-2022)
Accessing Batch/Block Tracking System (BBTS)

The Business Entitlement Access Request System (BEARS) is used to request access to BBTS. Managers determine who has access to the BBTS system. They designate which functions and screens the BBTS user needs to access.

The BBTS screens are accessed through the Intranet website. Each campus has the option to install an icon on the desktop or in the shortcut folder to access the website. Once the BBTS icon is clicked, the BBTS Logon Screen Appears. Enter the following information:

Step	Enter	Then
1	User Name - User login	Press <TAB>
2	Password - User Password	Press <TAB>
3	Database - BBTS	Press<TAB> and click on the "Connect" button.

The first time accessing BBTS the user is asked to select a new password. Take the following steps to create a new BBTS password.

Step	Action	Then
1	An error message is received	Click OK.
2	When prompted for the old password, enter the temporary password	Press <TAB>.
3	Enter a new BBTS password	Press<TAB>.
4	Re-enter the new BBTS password	Press <Enter>.

This should take the user into the BBTS system. Future logins should only require the user login name, password, and bbts.

Contact the local BBTS Coordinator to reset a password. Do not open a Knowledge, Incident/Problem, Service, and Asset Management (KISAM) ticket or call the Help Desk.

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Exhibit 21.1.7-13   (03-04-2009)
Generate a Trace ID Number

See Exhibit 21.1.7-12, Accessing Batch/Block Tracking System (BBTS), for procedures to sign on BBTS. Take
the following steps to generate a Trace ID:

Step	Action
1	Click on Tools on the main toolbar.
2	Select Generate Trace IDs
3	Select a Service Center from the drop down menu.
4	Select Your System.
5	Enter a Deposit Date.
6	Enter Number of Trace IDs Required.
7	Click on the Generate Trace IDs button.

BBTS generates the 14-digit segment of the Trace ID.

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Exhibit 21.1.7-14   (03-04-2009)
Generate Remittance Processing System Identification (RPSID) Numbers

The Integrated Submission and Remittance Processing System (ISRP) RPSID Screen allows Campus Support employees to assign an RPSID number to all payments processed through RS-PCC. See Exhibit 21.1.7-12, Accessing Batch/Block Tracking System (BBTS), for procedures to sign on BBTS. Take the following steps to generate an RPSID number:

Step	Action	Then
1	From the toolbar, click on Navigate	Select the ISRP RPSID Generation Screen
2	Enter the Beginning RPSID number (Refer to Form 9382 log for next available number.)	Press the <TAB> key.
3	Enter the Program Code (BMF 15500) (IMF 45500)	Press the <TAB> key.
4	Enter the MFT	Press the <TAB> key.
5	Enter the Transaction Code	Press the <TAB> key.
6	Enter the Tax Year (YYYY)	Press the <TAB> key.
7	Enter the Tax Period (MM)	Press the <TAB> key.
8	Enter the IRS Received Date (MMDDYYYY)	Press the <TAB> key.
9	Enter the Number of RPSIDs	Press the <TAB> key.
10	Select the Generate RPSIDs button	The screen displays a list of generated RPSIDs.

To print transmittals, select BBTS, Print, Transmittal. The transmittals generate an Adobe Acrobat pdf file, Batch Transmittal Form 9382. When the file has been generated, print the transmittal. After printing the generated Form 9382, close Adobe Acrobat and return to BBTS. A message window appears with the following Pop-up message: Did the Form 9382 report(s) print correctly? Select either Yes, No (Print Again), or Cancel (Print Later).

The Form 1332, Block Header(s), generates as an Adobe Acrobat pdf file. When the file has been generated, print the transmittal(s). After printing Form 1332, close Adobe Acrobat and return to BBTS. A pop-up message appears with the following message: Did the Form 1332 report(s) print correctly? Select either Yes, No (Print Again), or Cancel (Print Later).

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Exhibit 21.1.7-15   (05-29-2024)
Correspondex "C" Letters - Routing Guide

Each campus attempts to route IRS **"C" (Correspondex) letters** based on letter number or specific IDRS number range designated by your Campus for specific functional areas. In most cases, the letter is returned to the Originator and the Return Address at the top of the letter should indicate the location/site of the originator. A "(SC)" letter simply means the Campus developed it and is usually unique to a specific area. A "LT" letter is generated by Automated Collection System (ACS) and Automated Collection System Support (ACSS). "CG" means Computer Generated by a stand-alone system.

Be sure to use your list of IDRS numbers (or ranges) from CC MESSG to ensure proper routing. For additional information see IRM 3.10.72-2, Correspondex "C" Letters - Routing Guide.

Note: **If you notice that a response to any letter indicates a "Request for Installment Agreement", "Can't Pay", "Won't Pay", or "Want to Pay Later", route to CSCO site using the state chart in IRM 21.1.7.6.13, Sorting and Routing Automated Collection System Mail.**

Do not detach Form 14039 from any correspondence. Keep the form attached to the correspondence. "Expedite" the package to the function who originated the correspondence.

LETTER	ROUTE REPLY TO:
"LT" or "LP" letters *Note:* Disregard any notation at the bottom with a "Letter XXXX" and go by the "LP" or "LT"	ACS Support (including Undeliverables) *Note:* Route to the ACS Support site shown in the Return Address.
Letter 12C *Note:* If Form 8867 is received with the letter, attach it to the back of the letter.	IMF Rejects (Route to Submission Processing per return address.)
Letter 96C	(ICT) Andover - Stop 360 Atlanta - Stop 42 Austin - Stop 6064 Brookhaven Stop 320 Cincinnati - Stop 318A Fresno - Stop AW102 Kansas City - Stop 6525 Memphis - Stop 31 Ogden - Stop 6552 Philadelphia - Stop 1-D20.151
Letter 98C	CAWR Unit **Memphis** - Stop 814 **Philadelphia** - BLN 4-G08.151
Letter 99C	Cincinnati Service Center CAWR Stop 815G

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Exhibit 21.1.7-15 (Cont. 1) (05-29-2024)
Correspondex "C" Letters - Routing Guide

LETTER	ROUTE REPLY TO:
Letter 104C	IMF Entity AUSPC - Stop 6182 KCSPC - Stop 6055 BMF Entity OSPC - M/S 6273
Letter 105C (with Form 907)	ICT Andover - Stop 360 Atlanta - Stop 42 Austin - Stop 6064 Brookhaven Stop 320 Cincinnati - Stop 318A Fresno - Stop AW102 Kansas City - Stop 6525 Memphis - Stop 31 Ogden - Stop 6552 Philadelphia - Stop 1-D20.151
Letter 112C	CSCO ***Note:*** If an original BMF return is attached, move the letter to the back and route to CSC or OSPC. If Amended return is attached, route for scanning to CII.
Letter 131C	ICT Andover - Stop 360 Atlanta - Stop 42 Austin - Stop 6064 Brookhaven Stop 320 Cincinnati - Stop 318A Fresno - Stop AW102 Kansas City - Stop 6525 Memphis - Stop 31 Ogden - Stop 6552 Philadelphia - Stop 1-D20.151
Letter 134C	ICT Andover - Stop 360 Atlanta - Stop 42 Austin - Stop 6064 Brookhaven Stop 320 Cincinnati - Stop 318A Fresno - Stop AW102 Kansas City - Stop 6525 Memphis - Stop 31 Ogden - Stop 6552 Philadelphia - Stop 1-D20.151

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Exhibit 21.1.7-15 (Cont. 2) (05-29-2024)
Correspondex "C" Letters - Routing Guide

LETTER	ROUTE REPLY TO:
Letter 143C	• If attached to a return that has an edited TC 595 or TC 599 or Process as Original in the top margin, move the letter to the back and route to Batching. • Route letter to the originator if "loose" or with correspondence, such as a Request for Installment Agreement, Taxpayer responds that business closed and attaches Final Return, or Taxpayer requests abatement of Penalty and Interest due to Reasonable Cause.
Letter 225C	CSC - M/S 532G
Letter 226J	BUR M/S 6663
Letter 227J	BUR M/S 6663
Letter 227K	BUR M/S 6663
Letter 227L	BUR M/S 6663
Letter 227M	BUR M/S 6663
Letter 227N	BUR M/S 6663
Letter 239C	ICT Andover - Stop 360 Atlanta - Stop 42 Austin - Stop 6064 Brookhaven Stop 320 Cincinnati - Stop 318A Fresno - Stop AW102 Kansas City - Stop 6525 Memphis - Stop 31 Ogden - Stop 6552 Philadelphia - Stop 1-D20.151
Letter 282C	CSCO ***Note:*** If an original BMF return is attached, move the letter to the back and route to CSC or OSPC. If Amended return is attached, route for scanning to CII.
Letter 312C	BMF Entity OSPC - M/S 6273

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Exhibit 21.1.7-15 (Cont. 3) (05-29-2024)
Correspondex "C" Letters - Routing Guide

LETTER	ROUTE REPLY TO:
Letter 324C	Route to originator. ***Note:*** If Form 1040-X attached, move letter to the back and route per Exhibit 21.1.7-17, Forms - Routing Guide
Letter 326C	BMF Entity OSPC - M/S 6273
Letter 380C	**FUTA Unit** **CSC** - Stop 815G
Letter 385C	BMF Entity OSPC - M/S 6273
Letter 418C	Route to ICT Andover - Stop 360 Atlanta - Stop 42 Austin - Stop 6064 Brookhaven Stop 320 Cincinnati - Stop 318A Fresno - Stop AW102 Kansas City - Stop 6525 Memphis - Stop 31 Ogden - Stop 6552 Philadelphia - Stop 1-D20.151 ***Exception:*** If the IDRS number is 148XX, then route to the appropriate IVO (formerly AMTAP) Mail Stop number based on the return address on the letter Andover - 862 Atlanta - 56-A Austin - 6579 Brookhaven - 975 Cincinnati - 6445G Fresno - M2004 Kansas City - 6574 S-2 Ogden - 9002
Letter 525	Exam at the return address on the letter
Letter 531	Exam
Letter 531-T	BMF AUR- OSPC, M/S 6663
Letter 566 series (e.g., Letter 566-S)	Exam
Letter 681C	CSCO
Letter 692	Exam

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Exhibit 21.1.7-15 (Cont. 4) (05-29-2024)

Correspondex "C" Letters - Routing Guide

LETTER	ROUTE REPLY TO:
Letter 718 (SC) *Note:* Keep Form 9549 attached.	Exam
Letter 854C	ICT Andover - Stop 360 Atlanta - Stop 42 Austin - Stop 6064 Brookhaven Stop 320 Cincinnati - Stop 318A Fresno - Stop AW102 Kansas City - Stop 6525 Memphis - Stop 31 Ogden Stop 6552 Philadelphia - Stop 1-D20.151
Letter 861C	CAF Unit, OSPC - M/S 6737
Letter 937	Route for scanning to CII
Letter 950	Exam
Letter 950-C or Letter 950-D *Note:* Keep Form 13683 attached.	Exam
Letter 972CG	Philadelphia - IRP Civil Penalty Function - BLN 4-G08.151
Letter 1151C	AUR Branch Andover - Stop 860 Atlanta - Stop 84 AUSPC -Stop 6692 Brookhaven - Stop 620 FSPC - Stop 86106 OSPC - M/S 6652 Philadelphia - BLN 5-E08.113
Letter 1802C	AUR Branch Andover - Stop 860 Atlanta - Stop 84 AUSPC -Stop 6692 Brookhaven - Stop 620 FSPC - Stop 86106 OSPC - M/S 6652 Philadelphia - BLN 5-E08.113
Letter 1862(SC) Letter 1902B	SC Exam/CSCO (SFR Function if marked IRP or SFR)
Letter 1865C/(SC)	IRP Correspondence

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Exhibit 21.1.7-15 (Cont. 5) (05-29-2024)
Correspondex "C" Letters - Routing Guide

LETTER	ROUTE REPLY TO:
Letter 1948C	Philadelphia - BLN 4-G08.151
Letter 2050 (with no indication of ″LT″ or ″LP″)	OSPC EO Entity - M/S 6273
Letter 2057C	Address in top left corner of notice - CAWR
Letter 2255C	CSCO ***Note:*** If an original BMF return is attached, move the letter to the back and route to CSC or OSPC. If Amended return is attached, route for scanning to CII.
Letter 2272C	ICT Andover - Stop 360 Atlanta - Stop 42 Austin - Stop 6064 Brookhaven Stop 320 Cincinnati - Stop 318A Fresno - Stop AW102 Kansas City - Stop 6525 Memphis - Stop 31 Ogden - Stop 6552 Philadelphia - Stop 1-D20.151 ***Note:*** If Form 433 is attached route to CSCO.
Letter 2273C	CSCO
Letter 2274C	CSCO
Letter 2284C	CSCO ***Note:*** If an original BMF return is attached, move the letter to the back and route to CSC or OSPC. If Amended return is attached, route to ICT.
Letter 2289C Letter 2290C	ICT Andover - Stop 360 Atlanta - Stop 42 Austin - Stop 6064 Brookhaven Stop 320 Cincinnati - Stop 318A Fresno - Stop AW102 Kansas City - Stop 6525 Memphis - Stop 31 Ogden - Stop 6552 Philadelphia - Stop 1-D20.151

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Exhibit 21.1.7-15

Exhibit 21.1.7-15 (Cont. 6) (05-29-2024)
Correspondex "C" Letters - Routing Guide

LETTER	ROUTE REPLY TO:
Letter 2448C	**CAWR Unit**: **Memphis** - Stop 814 Philadelphia - BLN 4-G08.151
Letter 2469(SC/CG)	CSCO
Letter 2474C	CAWR **Memphis** - Stop 814 Philadelphia - BLN 4-G08.151
Letter 2566 (SC/CG) Letter 2566R Leave any return attached	ASFR (Austin/Brookhaven/ Fresno) - route to Return Address
Letter 2625C	AUR Branch Andover - Stop 860 Atlanta - Stop 84 AUSPC -Stop 6692 Brookhaven - Stop 620 FSPC - Stop 86106 OSPC - M/S 6652 Philadelphia - BLN 5-E08.113
Letter 2626C	AUR Branch Andover - Stop 860 Atlanta - Stop 84 AUSPC -Stop 6692 Brookhaven - Stop 620 FSPC - Stop 86106 OSPC - M/S 6652 (if SSN present) OSPC - M/S 6663 (if EIN present) Philadelphia - BLN 5-E08.113
Letter 2627C	AUR Branch Andover - Stop 860 Atlanta - Stop 84 AUSPC -Stop 6692 Brookhaven - Stop 620 FSPC - Stop 86106 OSPC - M/S 6652 (SSN present) OSPC - M/S 6663 (if EIN present) Philadelphia - BLN 5-E08.113

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Exhibit 21.1.7-15 (Cont. 7) (05-29-2024)
Correspondex "C" Letters - Routing Guide

LETTER	ROUTE REPLY TO:
Letter 2644C	Route to Originator - See Return Address or IDRS Number ***Exception:*** IDRS number 1485011111 Route reply to: RIVO Kansas City Service Center 333 W Pershing Rd. Mail Stop 5674 S-2 Kansas City, MO 64108
Letter 2645C	Return to Originator - See Return Address or IDRS Number ***Exception:*** IDRS number 1485011111 Route reply to: RIVO Kansas City Service Center 333 W Pershing Rd. Mail Stop 6574 S-2 Kansas City, MO 64108
Letter 2675C	Route to the CAF Unit
Letter 2694C through Letter 2699C	OSPC, M/S 6121
Letter 2700	Route to Designated Agent identified on letter. If unavailable, or address incomplete, route to: OSPC - TEFRA - M/S 4510
Letter 2700L	Route to Designated Agent identified on letter. If unavailable, or address incomplete, route to: CSC OSPC - TEFRA - M/S 4510 - Brookhaven TEFRA - Stop 630
Letter 2797(CG)	CSCO
Letter 2893C	AUR Branch Andover - Stop 860 Atlanta - Stop 84 AUSPC -Stop 6692 Brookhaven - Stop 620 FSPC - Stop 86106 OSPC - M/S 6652 (if SSN present) OSPC - M/S 6663 (if EIN present) Philadelphia - BLN 5-E08.113

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Exhibit 21.1.7-15 (Cont. 8) (05-29-2024)
Correspondex "C" Letters - Routing Guide

LETTER	ROUTE REPLY TO:
Letter 2940C Letter 3022C Letter 3064C Letter 3180C	ICT Andover - Stop 360 Atlanta - Stop 42 Austin - Stop 6064 Brookhaven Stop 320 Cincinnati - Stop 318A Fresno - Stop AW102 Kansas City - Stop 6525 Memphis - Stop 31 Ogden - Stop 6552 Philadelphia - Stop 1-D20.151
Letter 3217C Letter 3217SP	CSCO
Letter 3219	Exam
Letter 3219C	IVO Atlanta - Stop 763
Letter 3219N - Leave any return attached	ASFR-(Austin/Brookhaven/Fresno) - route to Return Address
Letter 3219(SC/CG)	ASFR-(Austin/Brookhaven/Fresno) - route to Return Address
Letter 3279C	CSC Stop 840F
Letter 3284C	CSC Stop 840F
Letter 3307 SC/CG Letter 3308 SC/CG Letter 3309 SC/CG Letter 3310 SC/CG Letter 3311 SC/CG Letter 3312 SC/CG Letter 3313 SC/CG Letter 3314 SC/CG Letter 3315 SC/CG Letter 3316 SC/CG Letter 3318 SC/CG Letter 3319 SC/CG Letter 3320 SC/CG	OSPC - M/S 6732
Letter 3323C	CSC Stop 840F
Letter 3338C	Exam
Letter 3383C	Philadelphia - BLN 3-G23.100

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Exhibit 21.1.7-15 (Cont. 9) (05-29-2024)
Correspondex "C" Letters - Routing Guide

LETTER	ROUTE REPLY TO:
Letter 3404C	AUR Branch Andover - Stop 860 Atlanta - Stop 84 AUSPC -Stop 6692 Brookhaven - Stop 620 FSPC - Stop 86106 OSPC - M/S 6652 (if SSN present) OSPC - M/S 6663 (if EIN present) Philadelphia - BLN 5-E08.113
Letter 3471C	OSPC Rejects Unit
Letter 3477C	ICT Andover - Stop 360 Atlanta - Stop 42 Austin - Stop 6064 Brookhaven Stop 320 Cincinnati - Stop 318A Fresno - Stop AW102 Kansas City - Stop 6525 Memphis - Stop 31 Ogden - Stop 6552 Philadelphia - Stop 1-D20.151
Letter 3497 SC/CG	OSPC - M/S 6732
Letter 3500	Exam
Letter 3501	Exam
Letter 3657C	CSC Stop 840F
Letter 3658C	CSC Stop 840F
Letter 3659C	CSC Stop 840F
Letter 3660C	CSC Stop 840F
Letter 3661C	CSC Stop 840F
Letter 3793 SC/CG	OSPC - M/S 6732
Letter 3852C Letter 3853C	BMF Entity Unpostables OSPC - M/S 6123
Letter 3875C	BMF Entity KCPC - Stop 6055 S-2 OSPC - M/S 6273
Letter 3938C	OSPC

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Exhibit 21.1.7-15 (Cont. 10) (05-29-2024)
Correspondex "C" Letters - Routing Guide

LETTER	ROUTE REPLY TO:
Letter 3967C	ICT Andover - Stop 360 Atlanta - Stop 42 Austin - Stop 6064 Brookhaven Stop 320 Cincinnati - Stop 318A Fresno - Stop AW102 Kansas City - Stop 6525 Memphis - Stop 31 Ogden - Stop 6552 Philadelphia - Stop 1-D20.151
Letter 4010C	Address in top left corner of notice - FUTA
Letter 4011C	Address in top left corner of notice - FUTA
Letter 4086C Letter 4087C	Route for scanning to CII
Letter 4115C	**Do not route to ICT**. Route to the appropriate Mail Stop Number. Andover 862 Atlanta - 56-A Austin - 6579 Brookhaven -975 Cincinnati - 6445G Fresno - M2004 Kansas City - 6574 S-2 Ogden - 9002
Letter 4116C	Criminal Investigation
Letter 4148C	If a Form 944 is attached to a Letter 4148C, attach the letter to the back of the return and route to Submission Processing. If there is correspondence attached to the letter that requires a response by Accounts Management, route the package to Accounts Management for scanning to CII). Make sure you date stamp the notice and return.

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Exhibit 21.1.7-15 (Cont. 11) (05-29-2024)
Correspondex "C" Letters - Routing Guide

LETTER	ROUTE REPLY TO:
Letters 4281	ICT Andover - Stop 360 Atlanta - Stop 42 Austin - Stop 6064 Brookhaven Stop 320 Cincinnati - Stop 318A Fresno - Stop AW102 Kansas City - Stop 6525 Memphis - Stop 31 Ogden - Stop 6552 Philadelphia - Stop 1-D20.151 If anything is attached, see IRM 21.1.7.6, Extraction of Envelope Contents, (7) for additional information.
Letter 4306	Exam
Letter 4309C	IVO Andover - 862 Austin - 6579 Fresno M2004 Kansas City - 6574 S-2 Ogden - 9002
Letter 4310C	IVO Atlanta - 56-A Austin - 6579 Brookhaven - 675 Cincinnati - 6445G Fresno - M2004 Kansas City - 6574 S-2 Ogden - 9002
Letter 4314C	AUR Branch Andover - Stop 860 Atlanta - Stop 84 AUSPC -Stop 6692 Brookhaven - Stop 620 FSPC - Stop 86106 OSPC - M/S 6652 (if SSN present) OSPC - M/S 6663 (if EIN present) Philadelphia - BLN 5-E08.113

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Exhibit 21.1.7-15 (Cont. 12) (05-29-2024)
Correspondex "C" Letters - Routing Guide

LETTER	ROUTE REPLY TO:
Letter 4401C Letter 4445C	Route to ICT Andover - Stop 360 Atlanta - Stop 42 Austin - Stop 6064 Brookhaven Stop 320 Cincinnati - Stop 318A Fresno - Stop AW102 Kansas City - Stop 6525 Memphis - Stop 31 Ogden - Stop 6552 Philadelphia - Stop 1-D20.151
Letter 4458C	CSCO site shown on Return Address ***Note:*** This is a generated letter and the IDRS number is all 9's.
Letter 4464C	**Do not route to ICT** Route to RIVO Kansas City Service Center 333 W. Pershing Road Stop 6574 S-2 Kansas City, MO 64108
Letter 4550C Letter 4551C Letter 4552C	BUR - OSPC, M/S 6663
Letter 4612C	IMF Rejects (Route to Submission Processing per return address.)
Letter 4657 Letter 4658 ***Note:*** If Form 843 is attached to Letter 4658, route to M/S 4921	OSPC - M/S 4916
Letter 4664C	CSC - Stop 5701G

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Exhibit 21.1.7-15 (Cont. 13) (05-29-2024)
Correspondex "C" Letters - Routing Guide

LETTER	ROUTE REPLY TO:
Letter 4676C	Route to ICT Andover - Stop 360 Atlanta - Stop 42 Austin - Stop 6064 Brookhaven Stop 320 Cincinnati - Stop 318A Fresno - Stop AW102 Kansas City - Stop 6525 Memphis - Stop 31 Ogden - Stop 6552 Philadelphia - Stop 1-D20.151 *Note:* Any payment must be routed to RS-PCC and they must input the payment with a TC 570.
Letter 4800C	IVO Atlanta - 763 *Note:* Any payment must be routed to RS-PCC and they must input the payment with a TC 570.
Letter 4883C - Move letter to the top when routing	IVO AUSPC - Stop 6579 AUSC
Letter 4904C	IVO Andover - 862 Austin - 6579 Fresno - M2004 Kansas City - 6574 S-2 Ogden - 9002
Letter 4905	• If attached to a return that has an edited ″TC 595″ or ″TC 599″ or ″Process as Original″ in the top margin, move the letter to the back and route return to Batching. • Route letter to the originator if "loose″ or with correspondence, such as a Request for Installment Agreement, Taxpayer responds that business closed and attaches Final Return, or Taxpayer request abatement of Penalty and Interest due to Reasonable Cause.
Letter 4939	AUSPC - ITIN, Stop 6090 AUSC
Letter 5035	BSC - Stop 613
Letter 5036	BSC - Stop 613

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Exhibit 21.1.7-15 (Cont. 14) (05-29-2024)
Correspondex "C" Letters - Routing Guide

LETTER	ROUTE REPLY TO:
Letter 5037	BSC - Stop 613
Letter 5038	BSC - Stop 613
Letter 5039	BSC - Stop 613
Letter 5040	BSC - Stop 613
Letter 5041	BSC - Stop 613
Letter 5042	BSC - Stop 613
Letter 5043	BSC - Stop 613
Letter 5044	BSC - Stop 613
Letter 5045	BSC - Stop 613
Letter 5066C Letter 5067C *Note:* If Form 843 is attached to Letter 5067C route to M/S 4921.	OSPC - M/S 4916
Letter 5071C	IVO AUSPC - Stop 6573 AUSC
Letter 5073C	ICT Andover - Stop 360 Atlanta - Stop 42 Austin - Stop 6064 Brookhaven Stop 320 Cincinnati - Stop 318A Fresno - Stop AW102 Kansas City - Stop 6525 Memphis - Stop 31 Ogden - Stop 6552 Philadelphia - Stop 1-D20.151
Letter 5156	BSC - Stop 613
Letter 5263 (all responses and undeliverables)	RICS IVO Team CSC M/S 6445G 333 Scott Street Covington, Kentucky 41011-0053

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Exhibit 21.1.7-15 (Cont. 15) (05-29-2024)
Correspondex "C" Letters - Routing Guide

LETTER	ROUTE REPLY TO:
Letter 5532	ICT Andover - Stop 360 Atlanta - Stop 42 Austin - Stop 6064 Brookhaven Stop 320 Cincinnati - Stop 318A Fresno - Stop AW102 Kansas City - Stop 6525 Memphis - Stop 31 Ogden - Stop 6552 Philadelphia - Stop 1-D20.151
Letter 5533	ICT Andover - Stop 360 Atlanta - Stop 42 Austin - Stop 6064 Brookhaven Stop 320 Cincinnati - Stop 318A Fresno - Stop AW102 Kansas City - Stop 6525 Memphis - Stop 31 Ogden - Stop 6552 Philadelphia - Stop 1-D20.151
Letter 5591 Letter 5596 Letter 5598 Letter 5599	See IRM 3.10.72.8.2, Letter 5858/Letter 5862/ Letter 5598/Letter 5599/Letter 6000/Letter 6001/ Letter 6002 Responses
Letter 5821	AUSPC ITIN Unit Stop 6090 Austin, TX 73301-0057
Letter 5935	AUSC LB&I Stop 4301
Letter 5955	ICT Andover - Stop 360 Atlanta - Stop 42 Austin - Stop 6064 Brookhaven Stop 320 Cincinnati - Stop 318A Fresno - Stop AW102 Kansas City - Stop 6525 Memphis - Stop 31 Ogden - Stop 6552 Philadelphia - Stop 1-D20.151

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Exhibit 21.1.7-15 (Cont. 16) (05-29-2024)
Correspondex "C" Letters - Routing Guide

LETTER	ROUTE REPLY TO:
Letter 5956	ICT Andover - Stop 360 Atlanta - Stop 42 Austin - Stop 6064 Brookhaven Stop 320 Cincinnati - Stop 318A Fresno - Stop AW102 Kansas City - Stop 6525 Memphis - Stop 31 Ogden - Stop 6552 Philadelphia - Stop 1-D20.151
Letter 6042C	Route to OSC M/S 9002
Letter 6304C	Exam Philadelphia - BLN 4-G08.151
Letter 6336	Department of Treasury Internal Revenue Service 3651 S IH-35 Mail Stop 4301 AUSC Austin, TX 78741

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Exhibit 21.1.7-16   (05-29-2024)
Computer Paragraph (CP) Notices - Routing Guide

Route replies to Computer Paragraph (CP) notices to the area designated on the table below. Sort by Return Address, Title of the Notice, or identifying information regarding the Originator to determine proper routing to the correct area.

Any indication of "can't pay", "won't pay", "will pay later", or "need a payment plan" on a CP 14, CP 501, CP 503, CP 504 or CP 504B notice must be routed to Compliance Services Collection Operations (CSCO). Prior to transshipping documents with payment, process the remittance, unless the payments cannot be processed through RS-PCC or instructed to transship payment with documents.

Do not detach Form 14039 from any notice. Keep the form attached to the notice. "Expedite" the package per the routing guide below.

For additional information see IRM 3.10.72-3, Computer Paragraph (CP) Notices - Routing Guide.

CP	ROUTE REPLY TO:	STOP Number
CP 01, CP 01 (SP) **Note:** If attached to an IRS letter or another notice, route per letter or other notice.	Route to ICT	Andover - Stop 360 Atlanta - Stop 42 Austin - Stop 6064 Brookhaven Stop 320 Cincinnati - Stop 318A Fresno - Stop AW102 Kansas City - Stop 6525 Memphis - Stop 31 Ogden - Stop 6552 Philadelphia - Stop 1-D20.151
CP 01A, **Note:** Only route correspon-dence when a return is attached; otherwise, destroy as Classified Waste.	If notice is attached to a return, staple notice to the back of the return and route to SP for pro-cessing.	
CP 01B, CP 01C, CP 01C (SP)	Route to ICT	Andover - Stop 360 Atlanta - Stop 42 Austin - Stop 6064 Brookhaven Stop 320 Cincinnati - Stop 318A Fresno - Stop AW102 Kansas City - Stop 6525 Memphis - Stop 31 Ogden - Stop 6652 Philadelphia - Stop 1-D20.151

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Exhibit 21.1.7-16 (Cont. 1) (05-29-2024)
Computer Paragraph (CP) Notices - Routing Guide

CP	ROUTE REPLY TO:	STOP Number
CP 01E, CP 01E (SP)	• If any correspondence is attached to the CP notice, (except an address change request, Form 8822 or a tax return) route to ICT. • If an address change request or Form 8822 is the only attachment, route to IMF Entity. • If the notice is attached to a tax return and includes correspondence requiring a response, detach the notice and correspondence and route to ICT. Notate on the Correspondence that the return has been routed to SP for processing. • If the notice is attached to a tax return and does not include correspondence requiring a response, staple the notice (which may include an address change request or Form 8822) to the back of the return and route to SP for processing. ***Note:*** "Correspondence requiring a response" does not include an address change request or Form 8822.	IMF Entity AUSPC - Stop 6182 KCSPC - Stop 6055 OSPC - Stop 6273
CP 01H	IMF Entity	AUSPC - Stop 6182 KCSPC - Stop 6055 OSPC - Stop 6273

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Exhibit 21.1.7-16 (Cont. 2) (05-29-2024)
Computer Paragraph (CP) Notices - Routing Guide

CP	ROUTE REPLY TO:	STOP Number
CP 01L, CP 01R, CP 01S, CP 01S (SP), CP 01U *Note:* If attached to an IRS letter or another notice, route per letter or other notice.	Route to ICT	Andover - Stop 360 Atlanta - Stop 42 Austin - Stop 6064 Brookhaven Stop 320 Cincinnati - Stop 318A Fresno - Stop AW102 Kansas City - Stop 6525 Memphis - Stop 31 Ogden - Stop 6552 Philadelphia - Stop 1-D20.151
CP 03A, CP 03B, or CP 03C	Route to ICT	Andover - Stop 360 Atlanta - Stop 42 Austin - Stop 6064 Brookhaven Stop 320 Cincinnati - Stop 318A Fresno - Stop AW102 Kansas City - Stop 6525 Memphis - Stop 31 Ogden - Stop 6552 Philadelphia - Stop 1-D20.151

CP 04 with Form 15109	CSCO	Stop P-4 5000
		   PO Box 219236
		   Kansas City, MO 64121-9236

CP 05	RIVO	Kansas City Service Center 333 W Pershing Road Stop 6574 S-2 Kansas City, MO 64108
CP 05A	RIVO	Stop 2004 Fresno
CP 06, CP 06A	Exam	

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Exhibit 21.1.7-16 (Cont. 3) (05-29-2024)
Computer Paragraph (CP) Notices - Routing Guide

CP	ROUTE REPLY TO:	STOP Number
CP 08	Route to ICT	Andover - Stop 360 Atlanta - Stop 42 Austin - Stop 6064 Brookhaven Stop 320 Cincinnati - Stop 318A Fresno - Stop AW102 Kansas City - Stop 6525 Memphis - Stop 31 Ogden - Stop 6552 Philadelphia - Stop 1-D20.151 **Exception:** If an IRS Corre-spondex letter is attached to the CP 08, route to the correct area per the IDRS number on the letter. For additional information see Exhibit 21.1.7-10
CP 09	Route to ICT	Andover - Stop 360 Atlanta - Stop 42 Austin - Stop 6064 Brookhaven Stop 320 Cincinnati - Stop 318A Fresno - Stop AW102 Kansas City - Stop 6525 Memphis - Stop 31 Ogden - Stop 6552 Philadelphia - Stop 1-D20.151 **Exception:** If an IRS Corre-spondex letter is attached to the CP 09, route to the correct area per the IDRS number on the letter. For additional information see Exhibit 21.1.7-10

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Exhibit 21.1.7-16 (Cont. 4) (05-29-2024)
Computer Paragraph (CP) Notices - Routing Guide

CP	ROUTE REPLY TO:	STOP Number
CP 10	Route to ICT	Andover - Stop 360 Atlanta - Stop 42 Austin - Stop 6064 Brookhaven Stop 320 Cincinnati - Stop 318A Fresno - Stop AW102 Kansas City - Stop 6525 Memphis - Stop 31 Ogden - Stop 6552 Philadelphia - Stop 1-D20.151
CP 11 (If Form 1040-X attached)	1040-X Unit - AUSPC, KCSPC	See Exhibit 21.1.7-17
CP 12 (If Form 1040-X attached)	1040-X Unit - AUSPC, KCSPC	See Exhibit 21.1.7-17
CP 11, CP 11A, CP 11R, CP 12, CP 12A, CP 12M, CP 12R, CP 13 CP 13A, CP 13R (If **no** Form 1040-X attached)	Route to ICT	Andover - Stop 360 Atlanta - Stop 42 Austin - Stop 6064 Brookhaven Stop 320 Cincinnati - Stop 318A Fresno - Stop AW102 Kansas City - Stop 6525 Memphis - Stop 31 Ogden - Stop 6552 Philadelphia - Stop 1-D20.151
CP 14, CP 14H, CP 14I	Route to ICT **Exception:** Any indication of "can't pay", "won't pay", "want to pay later", or an attached Installment Agreement (Form 9465, Form 433 series, or Form 2159) must be routed to CSCO. See IRM 3.10.72.16.5, Special Handling of Collection Forms - Form 9465, Form 433 Series, and Form 2159, Payroll Deduction Agreement.	Andover - Stop 360 Atlanta - Stop 42 Austin - Stop 6064 Brookhaven Stop 320 Cincinnati - Stop 318A Fresno - Stop AW102 Kansas City - Stop 6525 Memphis - Stop 31 Ogden - Stop 6552 Philadelphia - Stop 1-D20.151

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Exhibit 21.1.7-16 (Cont. 5) (05-29-2024)
Computer Paragraph (CP) Notices - Routing Guide

CP	ROUTE REPLY TO:	STOP Number
CP 15/CP 215	See specific "PRN" (Penalty Reference Number) below: ***Note:*** If there is no designated Penalty Reference Number shown on CP 15 or CP 215 notice, route to ICT	
PRN **500 - 514**	Philadelphia	BLN 4-G08.151
PRN **537**	Route to ICT	Andover - Stop 360 Atlanta - Stop 42 Austin - Stop 6064 Brookhaven Stop 320 Cincinnati - Stop 318A Fresno - Stop AW102 Kansas City - Stop 6525 Memphis - Stop 31 Ogden - Stop 6552 Philadelphia - Stop 1-D20.151
PRN **549 or 550** printed on the "Notice of Penalty Charge" line	If Return Address is other than Memphis or Philadelphia, sort by Taxpayer's State and route to proper CAWR Unit: **Memphis** - AK, AL, AR, AZ, CA, CO, FL, GA, HI, KS, LA, MO, MS, NM, NV, OK, OR, TN, TX, UT, WA, **Philadelphia** - CT, DC, DE, ID, IL, IN, IA, KY, MA, MD, ME, MI, MN, MT, NC, ND, NE, NH, NJ, NY, OH, PA, PR, RI, SC, SD, VA, VI, VT, WI, WV, WY, International	Transship using a Form 3210 addressed to "CAWR", including the appropriate Mail Stop number to: **Memphis** - Stop 814 **Philadelphia** - BLN 4-G08.151
PRN 594 through 598	Philadelphia	BLN 2-H11.142 ATTN: Voluntary Disclosure Penalty Notice Coordinator

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Exhibit 21.1.7-16 (Cont. 6) (05-29-2024)
Computer Paragraph (CP) Notices - Routing Guide

CP	ROUTE REPLY TO:	STOP Number
PRN **599 or 623**	Route to ICT	Andover - Stop 360 Atlanta - Stop 42 Austin - Stop 6064 Brookhaven Stop 320 Cincinnati - Stop 318A Fresno - Stop AW102 Kansas City - Stop 6525 Memphis - Stop 31 Ogden - Stop 6552 Philadelphia - Stop 1-D20.151
PRN **607 or 609**	DCC 985 Michigan Ave Attn: P. O. Box 33577 Detroit, MI 48226-1128	Carries a FLC 17
PRN **616**	Andover CSCO	834
PRN **618**	OSPC	M/S 5300
PRN **628**	Route to ICT	Andover - Stop 360 Atlanta - Stop 42 Austin - Stop 6064 Brookhaven Stop 320 Cincinnati - Stop 318A Fresno - Stop AW102 Kansas City - Stop 6525 Memphis - Stop 31 Ogden - Stop 6552 Philadelphia - Stop 1-D20.151
PRN **631**	IRS 2400 Avila Road, MS 5040 Laguna Niguel, CA 92677-3405 ATTN: Claims for Penalty Abatement	
PRN **634 or 636**	OSPC	M/S 4916
PRN **638**	CSC	813G
PRN **648**	Route to ICT (CAT-A)	Andover - Stop 360 Atlanta - Stop 42 Austin - Stop 6064 Brookhaven Stop 320 Cincinnati - Stop 318A Fresno - Stop AW102 Kansas City - Stop 6525 Memphis - Stop 31 Ogden - Stop 6552 Philadelphia - Stop 1-D20.151

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Exhibit 21.1.7-16

Exhibit 21.1.7-16 (Cont. 7) (05-29-2024)
Computer Paragraph (CP) Notices - Routing Guide

CP	ROUTE REPLY TO:	STOP Number
PRN **655, 656, 657, 661,665, 667, 670, 673**	CSC - Excise	5701G
PRN **666**	OSPC - Frivolous Filer	M/S 4450
PRN **600, 603, 604, 605, 612, 613, 619, 620, 621, 624, 625, 626, 627, 632, 635, 637, 642, 643, 645, 649, 650, 651, 652, 653, 654, 659, 660, 664, 668, 669, 671, 672, 674, 676, 679, 680, 681, 684, 686, 708, 711, 712**	Route to ICT	Andover - Stop 360 Atlanta - Stop 42 Austin - Stop 6064 Brookhaven Stop 320 Cincinnati - Stop 318A Fresno - Stop AW102 Kansas City - Stop 6525 Memphis - Stop 31 Ogden - Stop 6552 Philadelphia - Stop 1-D20.151
CP 15H, CP 16, CP 17	Route to ICT	Andover - Stop 360 Atlanta - Stop 42 Austin - Stop 6064 Brookhaven Stop 320 Cincinnati - Stop 318A Fresno - Stop AW102 Kansas City - Stop 6525 Memphis - Stop 31 Ogden - Stop 6552 Philadelphia - Stop 1-D20.151
CP 19, CP 20	Exam Correspondence	
CP 21A, CP 21H, CP 22A, CP 22H, CP 23,CP 24,CP 25	Route to ICT **Exception:** Any indication of "can't pay," "won't pay," "want to pay," or an attached Installment Agreement (Form 9465, Form 433 series, or Form 2159) are routed to CSCO. See IRM 3.10.72.16.5, Special Handling of Collection Forms - Form 9465, Form 433 Series, and Form 2159, Payroll Deduction Agreement.	Andover - Stop 360 Atlanta - Stop 42 Austin - Stop 6064 Brookhaven Stop 320 Cincinnati - Stop 318A Fresno - Stop AW102 Kansas City - Stop 6525 Memphis - Stop 31 Ogden - Stop 6552 Philadelphia - Stop 1-D20.151

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Exhibit 21.1.7-16 (Cont. 8) (05-29-2024)
Computer Paragraph (CP) Notices - Routing Guide

CP	ROUTE REPLY TO:	STOP Number
CP 27	Route to ICT	Andover - Stop 360 Atlanta - Stop 42 Austin - Stop 6064 Brookhaven Stop 320 Cincinnati - Stop 318A Fresno - Stop AW102 Kansas City - Stop 6525 Memphis - Stop 31 Ogden - Stop 6552 Philadelphia - Stop 1-D20.151 ***Exception:*** If an IRS Corre-spondex letter is attached to the CP 27, route to the correct area per the IDRS number on the letter. For additional information see Exhibit 21.1.7-10
CP 29, CP 30	Route to ICT	Andover - Stop 360 Atlanta - Stop 42 Austin - Stop 6064 Brookhaven Stop 320 Cincinnati - Stop 318A Fresno - Stop AW102 Kansas City - Stop 6525 Memphis - Stop 31 Ogden - Stop 6552 Philadelphia - Stop 1-D20.151
CP 31	Refund Inquiry	
CP 32, CP 32A	Refund Inquiry	
CP 36Z	Submission Processing Files	
CP 37	SP (Accounting/IMF-Entity)	

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Exhibit 21.1.7-16 (Cont. 9) (05-29-2024)
Computer Paragraph (CP) Notices - Routing Guide

CP	ROUTE REPLY TO:	STOP Number
CP 39	Route to ICT	Andover - Stop 360 Atlanta - Stop 42 Austin - Stop 6064 Brookhaven Stop 320 Cincinnati - Stop 318A Fresno - Stop AW102 Kansas City - Stop 6525 Memphis - Stop 31 Ogden - Stop 6552 Philadelphia - Stop 1-D20.151
CP 40 With or without a taxpayer response	CSCO	
CP 42	Route to ICT	Andover - Stop 360 Atlanta - Stop 42 Austin - Stop 6064 Brookhaven Stop 320 Cincinnati - Stop 318A Fresno - Stop AW102 Kansas City - Stop 6525 Memphis - Stop 31 Ogden - Stop 6552 Philadelphia - Stop 1-D20.151
CP 44	CSCO	Atlanta
CP 45, CP 46, CP 47A, CP 47B, CP 47C, CP 49	Route to ICT	Andover - Stop 360 Atlanta - Stop 42 Austin - Stop 6064 Brookhaven Stop 320 Cincinnati - Stop 318A Fresno - Stop AW102 Kansas City - Stop 6525 Memphis - Stop 31 Ogden - Stop 6552 Philadelphia - Stop 1-D20.151
CP 51A, CP 51B, CP 51C	Route to ICT	Andover - Stop 360 Atlanta - Stop 42 Austin - Stop 6064 Brookhaven Stop 320 Cincinnati - Stop 318A Fresno - Stop AW102 Kansas City - Stop 6525 Memphis - Stop 31 Ogden - Stop 6552 Philadelphia - Stop 1-D20.151

Exhibit 21.1.7-16   Internal Revenue Manual   Cat. No. 38746V (10-08-2024)

Exhibit 21.1.7-16 (Cont. 10) (05-29-2024)
Computer Paragraph (CP) Notices - Routing Guide

CP	ROUTE REPLY TO:	STOP Number
CP 53	Destroy (unless correspondence attached requiring a response).	
CP 53A	Route to ICT	Andover - Stop 360 Atlanta - Stop 42 Austin - Stop 6064 Brookhaven Stop 320 Cincinnati - Stop 318A Fresno - Stop AW102 Kansas City - Stop 6525 Memphis - Stop 31 Ogden - Stop 6552 Philadelphia - Stop 1-D20.151
CP 54B, CP 54E, CP 54F, CP 54G	IMF Entity	AUSPC - Stop 6182 KCSPC - Stop 6055 OSPC - 6273
CP 56	Route to ICT	Andover - Stop 360 Atlanta - Stop 42 Austin - Stop 6064 Brookhaven Stop 320 Cincinnati - Stop 318A Fresno - Stop AW102 Kansas City - Stop 6525 Memphis - Stop 31 Ogden - Stop 6552 Philadelphia - Stop 1-D20.151
CP 59, CP 759, CP 63 Loose or with an original Form 1040 series tax return *Note:* Do not route incoming original returns attached to CP 59, CP 63 or CP 759 to Statute; route to CSCO.	CSCO *Exception:* If the attached return has "TC 595" or "TC 599" or "Process as Original" edited in top margin, put the notice to the back and continue processing. *Note:* If the attached return is an IMF Amended Return (Form 1040-X), do not route to CSCO. Route to SP site for processing.	AUSPC - Stop 5501 AUSC Fresno - Stop 81208 *Note:* Keep IMF return with notice.

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Exhibit 21.1.7-16 (Cont. 11) (05-29-2024)
Computer Paragraph (CP) Notices - Routing Guide

CP	ROUTE REPLY TO:	STOP Number
CP 60, CP 62	Route to ICT	Andover - Stop 360 Atlanta - Stop 42 Austin - Stop 6064 Brookhaven Stop 320 Cincinnati - Stop 318A Fresno - Stop AW102 Kansas City - Stop 6525 Memphis - Stop 31 Ogden - Stop 6552 Philadelphia - Stop 1-D20.151
CP 64	Appeals Office	
CP 71, CP 71A, CP 71C, CP 71D,	CSCO	
CP 72	OSPC Exam-FRP	M/S 4450
CP 74	Destroy (unless correspondence attached requiring a response)	
CP 75	Exam	
CP 77, CP 78	ACS Support (Attach Envelope)	
CP 79	Destroy (unless correspondence attached requiring a response)	
CP 80 AM 12/CP 080 AM 12	AMRH Unit (in Accounts Management)	Andover - Stop 661 Atlanta - Stop 6 Austin - Stop 6272 Brookhaven - Stop 447 Cincinnati - Stop 534G Fresno - Stop B2009 Kansas City - Stop 6800 Memphis - Stop 8425 Ogden - M/S 6712 Philadelphia - BLN 3-L08.154

Exhibit 21.1.7-16   Internal Revenue Manual   Cat. No. 38746V (10-08-2024)

Exhibit 21.1.7-16 (Cont. 12) (05-29-2024)
Computer Paragraph (CP) Notices - Routing Guide

CP	ROUTE REPLY TO:	STOP Number
CP 80/CP 080 with Form 8804 or Form 8288 correspondence only	Route to ICT	Andover - Stop 360 Atlanta - Stop 42 Austin - Stop 6064 Brookhaven Stop 320 Cincinnati - Stop 318A Fresno - Stop AW102 Kansas City - Stop 6525 Memphis - Stop 31 Ogden - Stop 6552 Philadelphia - Stop 1-D20.151
CP 80 AM 18	CSCO (Fresno)	Stop 81208
CP 080 AM 18	CSCO (Philadelphia)	BLN 4-N31.142
CP 81, CP 081, (received with a statute year and prior live return)	Statute Unit	OSPC - M/S 6741 (A2)
CP 81, CP 081, (received with a non-statute year live return)	Route to ICT	Andover - Stop 360 Atlanta - Stop 42 Austin - Stop 6064 Brookhaven Stop 320 Cincinnati - Stop 318A Fresno - Stop AW102 Kansas City - Stop 6525 Memphis - Stop 31 Ogden - Stop 6552 Philadelphia - Stop 1-D20.151
CP 85, CP 85A, CP 85B, CP 85C, CP 86, CP 87, CP 87A, CP 87B, CP 87C, CP 87D	Route to ICT	Andover - Stop 360 Atlanta - Stop 42 Austin - Stop 6064 Brookhaven Stop 320 Cincinnati - Stop 318A Fresno - Stop AW102 Kansas City - Stop 6525 Memphis - Stop 31 Ogden - Stop 6552 Philadelphia - Stop 1-D20.151
CP 88	Exam	
CP 90, CP 91, CP 92	ACS Support (Attach Envelope)	Fresno - Stop 76100 KCSPC - Stop 4-P 5050 Philadelphia - BLN 4-Q26.132

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Internal Revenue Manual

Exhibit 21.1.7-16

Exhibit 21.1.7-16 (Cont. 13) (05-29-2024)
Computer Paragraph (CP) Notices - Routing Guide

CP	ROUTE REPLY TO:	STOP Number
CP 93	Route to ICT	Andover - Stop 360 Atlanta - Stop 42 Austin - Stop 6064 Brookhaven Stop 320 Cincinnati - Stop 318A Fresno - Stop AW102 Kansas City - Stop 6525 Memphis - Stop 31 Ogden - Stop 6552 Philadelphia - Stop 1-D20.151
CP 96	SP Accounting	
CP 101, CP 102, CP 103, CP 104, CP 105, CP 106, CP 107	Route to ICT	Andover - Stop 360 Atlanta - Stop 42 Austin - Stop 6064 Brookhaven Stop 320 Cincinnati - Stop 318A Fresno - Stop AW102 Kansas City - Stop 6525 Memphis - Stop 31 Ogden - Stop 6552 Philadelphia - Stop 1-D20.151
CP 108	BMF Notice Review	
CP 109	BMF Entity	OSPC - M/S 6273
CP 110, CP 111, CP 112, CP 113, CP 114, CP 115, CP 116, CP 117, CP 118	Route to ICT	Andover - Stop 360 Atlanta - Stop 42 Austin - Stop 6064 Brookhaven Stop 320 Cincinnati - Stop 318A Fresno - Stop AW102 Kansas City - Stop 6525 Memphis - Stop 31 Ogden - Stop 6552 Philadelphia - Stop 1-D20.151
CP 119	Exempt Organization (EO) Entity	OSPC - M/S 6273
CP 120, CP 120A	Exempt Organization (EO) Entity	OSPC - M/S 6273

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Exhibit 21.1.7-16 (Cont. 14) (05-29-2024)
Computer Paragraph (CP) Notices - Routing Guide

CP	ROUTE REPLY TO:	STOP Number
CP 121A CP 122, CP 122A, CP 123, CP 123A, CP 124, CP 124A CP 125, CP 125A, CP 126, CP 126A, CP 127, CP 127A, CP 128, CP 129, CP 130, CP 131, CP 131A, CP 132, CP 133	Route to ICT	Andover - Stop 360 Atlanta - Stop 42 Austin - Stop 6064 Brookhaven Stop 320 Cincinnati - Stop 318A Fresno - Stop AW102 Kansas City - Stop 6525 Memphis - Stop 31 Ogden - Stop 6552 Philadelphia - Stop 1-D20.151
CP 136, CP 136B, CP 137, CP 137A, CP 137B	1. If correspondence attached requiring a response, route to ICT. 2. If a tax return attached, put notice on top and route package to ICT. 3. If no correspondence requiring a response, Destroy as classified waste.	Andover - Stop 360 Atlanta - Stop 42 Austin - Stop 6064 Brookhaven Stop 320 Cincinnati - Stop 318A Fresno - Stop AW102 Kansas City - Stop 6525 Memphis - Stop 31 Ogden - Stop 6552 Philadelphia - Stop 1-D20.151
CP 138	Route to ICT	Andover - Stop 360 Atlanta - Stop 42 Austin - Stop 6064 Brookhaven Stop 320 Cincinnati - Stop 318A Fresno - Stop AW102 Kansas City - Stop 6525 Memphis - Stop 31 Ogden -Stop 6552 Philadelphia - Stop 1-D20.151
CP 141, CP 142, CP 143	Route to ICT	Andover - Stop 360 Atlanta - Stop 42 Austin - Stop 6064 Brookhaven Stop 320 Cincinnati - Stop 318A Fresno - Stop AW102 Kansas City - Stop 6525 Memphis - Stop 31 Ogden - Stop 6552 Philadelphia - Stop 1-D20.151
CP 148-A, CP 148-B	BMF Entity	KSPC - Stop 6055 OSPC - M/S 6273

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Exhibit 21.1.7-16 (Cont. 15) (05-29-2024)
Computer Paragraph (CP) Notices - Routing Guide

CP	ROUTE REPLY TO:	STOP Number
CP 160, CP 161, CP 162, CP 163	Route to ICT	Andover - Stop 360 Atlanta - Stop 42 Austin - Stop 6064 Brookhaven Stop 320 Cincinnati - Stop 318A Fresno - Stop AW102. Kansas City - Stop 6525 Memphis - Stop 31 Ogden - Stop 6552 Philadelphia - Stop 1-D20.151
CP 169	"Loose" or with correspondence Return not attached	CSCO - Route to return address
CP 169	With or without correspondence, regardless of any notations or checked boxes on notice Original BMF return attached	Staple the notice and correspondence to the back of the return and route to Batching
CP 171, CP 173, CP 175, CP 177	Route to ICT	Andover - Stop 360 Atlanta - Stop 42 Austin - Stop 6064 Brookhaven Stop 320 Cincinnati - Stop 318A Fresno - Stop AW102 Kansas City - Stop 6525 Memphis - Stop 31 Ogden - Stop 6552 Philadelphia - Stop 1-D20.151
CP 183	CSC	Stop 5701G
CP 185, CP 186	Route to ICT	Andover - Stop 360 Atlanta - Stop 42 Austin - Stop 6064 Brookhaven Stop 320 Cincinnati - Stop 318A Fresno - Stop AW102 Kansas City - Stop 6525 Memphis - Stop 31 Ogden - Stop 6552 Philadelphia - Stop 1-D20.151
CP 188	CSCO	Philadelphia - BLN 4- N31.142
CP 191	SP Accounting	
CP 192	Exempt Organization (EO) Entity	OSPC - M/S 6273

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Exhibit 21.1.7-16 (Cont. 16) (05-29-2024)
Computer Paragraph (CP) Notices - Routing Guide

CP	ROUTE REPLY TO:	STOP Number
CP 193, CP 194, CP 195, CP 207, CP 208	Route to ICT	Andover - Stop 360 Atlanta - Stop 42 Austin - Stop 6064 Brookhaven Stop 320 Cincinnati - Stop 318A Fresno - Stop AW102 Kansas City - Stop 6525 Memphis - Stop 31 Ogden - Stop 6552 Philadelphia - Stop 1-D20.151
CP 209	BMF Entity	KCSC - M/S 6055 S-2 OSPC - M/S 6273
CP 210	Route to ICT **Note:** If Form 9465, Form 433 (except Form 433-A (OIC) or Form 2159 is attached, route to CSCO.	Andover - Stop 360 Atlanta - Stop 42 Austin - Stop 6064 Brookhaven Stop 320 Cincinnati - Stop 318A Fresno - Stop AW102 Kansas City - Stop 6525 Memphis - Stop 31 Ogden - Stop 6552 Philadelphia - Stop 1-D20.151 See IRM 3.10.72.16.5, Special Handling of Collection Forms - Form 9465, Form 433 Series, and Form 2159, Payroll Deduction Agreement
CP 211A, CP 211B, CP 211C, CP 211D, CP 211E	Route to ICT - If "loose"; otherwise, leave attached to the back of any EO return and route to OSPC for processing.	Andover - Stop 360 Atlanta - Stop 42 Austin - Stop 6064 Brookhaven Stop 320 Cincinnati - Stop 318A Fresno - Stop AW102 Kansas City - Stop 6525 Memphis - Stop 31 Ogden - Stop 6552 Philadelphia - Stop 1-D20.151
CP 212	Employee Plans (EP) Entity	OSPC - M/S 6273

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Exhibit 21.1.7-16 (Cont. 17) (05-29-2024)
Computer Paragraph (CP) Notices - Routing Guide

CP	ROUTE REPLY TO:	STOP Number
CP 213, CP 213I, CP 213N, CP 213R	Route to ICT	Andover - Stop 360 Atlanta - Stop 42 Austin - Stop 6064 Brookhaven Stop 320 Cincinnati - Stop 318A Fresno - Stop AW102 Kansas City - Stop 6525 Memphis - Stop 31 Ogden - Stop 6552 Philadelphia - Stop 1-D20.151
CP 214	Employee Plans (EP) Entity	OSPC - M/S 6273
CP 215/CP 15 *Note:* Route according to PRN (Penalty Reference Number).	Refer to "**CP 15/**" shown above in this table.	
CP 215 (**PRN 549 or 550**)	If Return Address is other than Memphis or Philadelphia, sort by Taxpayer's State and route to proper CAWR Unit: **Memphis** - AK, AL, AR, AZ, CA, CO, FL, GA, HI, KS, LA, MO, MS, NM, NV, OK, OR, TN, TX, UT, WA, **Philadelphia** - CT, DC, DE, ID, IL, IN, IA, KY, MA, MD, ME, MI, MN, MT, NC, ND, NE, NH, NJ, NY, OH, PA, PR, RI, SC, SD, VA, VI, VT, WI, WV, WY, International	Transship using a Form 3210 addressed to "CAWR", including the appropriate Mail Stop number to: **Memphis** - Stop 814 **Philadelphia** - BLN 4-G08.151
CP 216, CP 216F, CP 216G, CP 216H, CP 220	Route to ICT	Andover - Stop 360 Atlanta - Stop 42 Austin - Stop 6064 Brookhaven Stop 320 Cincinnati - Stop 318A Fresno - Stop AW102 Kansas City - Stop 6525 Memphis - Stop 31 Ogden - Stop 6552 Philadelphia - Stop 1-D20.151
CP 220J	BUR	M/S 6663

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Exhibit 21.1.7-16 (Cont. 18) (05-29-2024)
Computer Paragraph (CP) Notices - Routing Guide

CP	ROUTE REPLY TO:	STOP Number
CP 230	CAWR: If Return Address is other than Memphis or Philadelphia, use State chart below to sort to proper CAWR Unit: **Memphis** - AK, AL, AR, AZ, CA, CO, FL, GA, HI, KS, LA, MO, MS, NM, NV, OK, OR, TN, TX, UT, WA, **Philadelphia** - CT, DC, DE, ID, IL, IN, IA, KY, MA, MD, ME, MI, MN, MT, NC, ND, NE, NH, NJ, NY, OH, PA, PR, RI, SC, SD, VA, VI, VT, WI, WV, WY, International	Memphis - Stop 814 Philadelphia - BLN 4-G08.151
CP 231	Refund Inquiry	
CP 232A, CP 232B, CP 232C, CP 232D	Ogden ICT	M/S 6552
CP 233J	BUR	M/S 6663
CP 234	Route to ICT	Andover - Stop 360 Atlanta - Stop 42 Austin - Stop 6064 Brookhaven Stop 320 Cincinnati - Stop 318A Fresno - Stop AW102 Kansas City - Stop 6525 Memphis - Stop 31 Ogden - Stop 6552 Philadelphia - Stop 1-D20.151
CP 240	CAWR	Memphis - Stop 814 Philadelphia - BLN 4-G08.151
CP 242	ACS Support (Attach Envelope)	Fresno - Stop 76100 KCSPC - Stop 4-P 5050 Philadelphia - BLN 4-Q26.132

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Exhibit 21.1.7-16 (Cont. 19) (05-29-2024)
Computer Paragraph (CP) Notices - Routing Guide

CP	ROUTE REPLY TO:	STOP Number
CP 247, CP 247A, CP 247B, CP 247C, CP 248	Route to ICT	Andover - Stop 360 Atlanta - Stop 42 Austin - Stop 6064 Brookhaven Stop 320 Cincinnati - Stop 318A Fresno - Stop AW102 Kansas City - Stop 6525 Memphis - Stop 31 Ogden - Stop 6552 Philadelphia - Stop 1-D20.151
CP 249, CP 249A, CP 249B, CP 249C	Exempt Organization (EO) Entity	OSPC - M/S 6273
CP 250B, CP 250C	Route to ICT	Andover - Stop 360 Atlanta - Stop 42 Austin - Stop 6064 Brookhaven Stop 320 Cincinnati - Stop 318A Fresno - Stop AW102 Kansas City - Stop 6525 Memphis - Stop 31 Ogden - Stop 6552 Philadelphia - Stop 1-D20.151
CP 254	Exempt Organization (EO) Entity	OSPC - M/S 6273
CP 256	Route to ICT	Andover - Stop 360 Atlanta - Stop 42 Austin - Stop 6064 Brookhaven Stop 320 Cincinnati - Stop 318A Fresno - Stop AW102 Kansas City - Stop 6525 Memphis - Stop 31 Ogden - Stop 6552 Philadelphia - Stop 1-D20.151
CP 259 "loose"	CSCO	
CP 259 with Form 966 and no return attached - keep together	CSCO	Brookhaven - Stop Number 662 Memphis - Stop Number 81 Philadelphia - 4-N31.142

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Exhibit 21.1.7-16 (Cont. 20) (05-29-2024)
Computer Paragraph (CP) Notices - Routing Guide

CP	ROUTE REPLY TO:	STOP Number
CP 259 with original BMF Return attached. *Note:* Do not route original returns attached to CP 259 to Statute; route to Batching.	CSC or OSPC Place the notice on the back of the return and route to Batching. *Note:* If an Amended Return is attached, route to ICT.	
CP 259A, CP 259B, CP 259C, CP 259D, CP 259E, CP 259F, CP 259G, CP 259H	BMF Entity	OSPC - M/S 6273
CP 261, CP 262, CP 264, CP 265, CP 266	BMF Entity	OSPC - M/S 6273
CP 267	BMF Notice Review	OSPC - M/S 1066
CP 268, CP 274, CP 275, CP 276A, CP 276B, CP 280, CP 283	Route to ICT	Andover - Stop 360 Atlanta - Stop 42 Austin - Stop 6064 Brookhaven Stop 320 Cincinnati - Stop 318A Fresno - Stop AW102 Kansas City - Stop 6525 Memphis - Stop 31 Ogden - Stop 6552 Philadelphia - Stop 1-D20.151
CP 293	Exam	
CP 295	Route to ICT	Andover - Stop 360 Atlanta - Stop 42 Austin - Stop 6064 Brookhaven Stop 320 Cincinnati - Stop 318A Fresno - Stop AW102 Kansas City - Stop 6525 Memphis - Stop 31 Ogden - Stop 6552 Philadelphia - Stop 1-D20.151

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Exhibit 21.1.7-16 (Cont. 21) (05-29-2024)
Computer Paragraph (CP) Notices - Routing Guide

CP	ROUTE REPLY TO:	STOP Number
CP 297, CP 297A, CP 297C, CP 298	ACS Support (Attach Envelope)	Fresno - Stop 76100 KCSPC - Stop 4-P 5050 Philadelphia - BLN 4-Q26.132
CP 299	BMF Entity	OSPC - M/S 6273
CP 301	e-Help Desk	Andover, Atlanta Austin, Cincinnati, Ogden
CP 403, CP 406	Employee Plans (EP) Entity	OSPC - M/S 6273
CP 420, CP 421, CP 422, CP 423, CP 424, CP 425, CP 426, CP 427, CP 428, CP 429, CP 430	Exempt Organization (EO) Entity	OSPC - M/S 6273
CP 501, CP 501H, CP 503, CP 503H, CP 504, CP 521 *Note:* This includes the notices with "B" following the number (i.e., CP 504B	Route to ICT ***Exception:*** Any indication of "can't pay", "won't pay", "want to pay later", or an attached Installment Agreement (Form 9465, Form 433 series, or Form 2159) must be routed to CSCO. See IRM 3.10.72.16.5, Special Handling of Collection Forms - Form 9465, Form 433 Series, and Form 2159, Payroll Deduction Agreement	Andover - Stop 360 Atlanta - Stop 42 Austin - Stop 6064 Brookhaven Stop 320 Cincinnati - Stop 318A Fresno - Stop AW102 Kansas City - Stop 6525 Memphis - Stop 31 Ogden - Stop 6552 Philadelphia - Stop 1-D20.151 -
CP 503J	BUR	6663
CP 504J	BUR	6663

Exhibit 21.1.7-16 (Cont. 22) (05-29-2024)
Computer Paragraph (CP) Notices - Routing Guide

CP	ROUTE REPLY TO:	STOP Number
CP 515, CP 516, CP 518	CSCO ***Note:*** Do not route incoming original BMF Returns attached to these notices to Statute or CSCO; move the notice to the back and route to CSC or OSPC.	
CP 522	ACS Support	
CP 523, CP 523H, CP 531, CP 532, CP 533, CP 534, CP 535, CP 536, CP 537, CP 538, CP 539, CP 540, CP 541, CP 542	CSCO	
CP 543, CP 545	Philadelphia	BLN 4-N31.142
CP 547	Route to AM CAF	Fax to the CAF Unit 855-214-7519
CP 560A, CP 560B, CP 561, CP 562A, CP 562B, CP 562C, CP 562D, CP 563	AUSPC ATIN	Stop 6182
CP 564	Refund Inquiry	
CP 565 with Attachments	Route according to attachment type	

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Exhibit 21.1.7-16 (Cont. 23) (05-29-2024)
Computer Paragraph (CP) Notices - Routing Guide

CP	ROUTE REPLY TO:	STOP Number
CP 565A, CP 565A-SP, CP 565B, CP 565B-SP, CP 566, CP 566SP, CP 567, CP 567SP, CP 569, CP 569 SP	AUSPC ITIN	6090 AUSC
CP 575		Route for scanning to CII
CP 576, CP 577	BMF Entity	OSPC - M/S 6273
CP 578, CP 579,	Route to ICT	Andover - Stop 360 Atlanta - Stop 42 Austin - Stop 6064 Brookhaven Stop 320 Cincinnati - Stop 318A Fresno - Stop AW102 Kansas City - Stop 6525 Memphis - Stop 31 Ogden - Stop 6552 Philadelphia - Stop 1-D20.151
CP 580, CP 581, CP 582, CP 583, CP 584	Employee Plans (EP) Entity	OSPC - M/S 6273
CP 601, CP 603, CP 604	Route to ICT	Andover - Stop 360 Atlanta - Stop 42 Austin - Stop 6064 Brookhaven Stop 320 Cincinnati - Stop 318A Fresno - Stop AW102 Kansas City - Stop 6525 Memphis - Stop 31 Ogden - Stop 6552 Philadelphia - Stop 1-D20.151
CP 615, CP 616, CP 618	CSCO	SB/SE - Philadelphia - BLN 4-N31.142 TS - Fresno - Stop 81207

Exhibit 21.1.7-16   Internal Revenue Manual   Cat. No. 38746V (10-08-2024)
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Exhibit 21.1.7-16 (Cont. 24) (05-29-2024)
Computer Paragraph (CP) Notices - Routing Guide

CP	ROUTE REPLY TO:	STOP Number
CP 621	Route to ICT **Exception:** Any indication of "can't pay", "won't pay", "want to pay later", or an attached Installment Agreement (Form 9465, Form 433 series, or Form 2159) must be routed to CSCO. See IRM 3.10.72.16.5, Special Handling of Collection Forms - Form 9465, Form 433 Series, and Form 2159, Payroll Deduction Agreement.	Andover - Stop 360 Atlanta - Stop 42 Austin - Stop 6064 Brookhaven Stop 320 Cincinnati - Stop 318A Fresno - Stop AW102 Kansas City - Stop 6525 Memphis - Stop 31 Ogden - Stop 6552 Philadelphia - Stop 1-D20.151
CP 622	CCP (Centralized Case Processing)	
CP 623	CSCO	
CP 701	Route to ICT	Andover - Stop 360 Atlanta - Stop 42 Austin - Stop 6064 Brookhaven Stop 320 Cincinnati - Stop 318A Fresno - Stop AW102 Kansas City - Stop 6525 Memphis - Stop 31 Ogden - Stop 6552 Philadelphia - Stop 1-D20.151
CP 759	CSCO **Exception:** If the attached return has "TC 595" or "TC 599" or "Process as Original" edited in top margin, put the notice to the back route to Submission Processing for processing.	AUSPC - Stop 5501 AUSC Fresno - Stop 81208 **Note:** Keep IMF return with notice

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Internal Revenue Manual

Exhibit 21.1.7-16

Exhibit 21.1.7-16 (Cont. 25) (05-29-2024)
Computer Paragraph (CP) Notices - Routing Guide

CP	ROUTE REPLY TO:	STOP Number
CP 848A, CP 848B	BMF Entity	OSPC - M/S 6273
CP 945	Philadelphia	BLN 4-G08.151
CP 959	CSCO	
CP 2000	AUR	Andover - Stop 860 Atlanta - Stop 84 AUSPC - Stop 6692 Brookhaven - Stop 620 Fresno - Stop 86516 OSPC - Stop 6652 Philadelphia - BLN 5-E08.113
CP 2030	BUR	OSPC - M/S 6663
CP 2057 1. Correspondence attached 2. Form 1040-X attached	1. Route to ICT 2. Form 1040-X route to Submission Processing.	Andover - Stop 360 Atlanta - Stop 42 Austin - Stop 6064 Brookhaven Stop 320 Cincinnati - Stop 318A Fresno - Stop AW102 Memphis - Stop 31 Philadelphia - Stop 1-D20.151 See Exhibit 21.1.7-17, Forms - Routing Guide
CP 2100, CP 2100A	Document Matching	Philadelphia BLN 4-G08.151
CP 2501	AUR	Andover - Stop 860 Atlanta - Stop 84 AUSPC - Stop 6692 Brookhaven - Stop 620 Fresno - Stop 86516 OSPC - Stop 6652 Philadelphia - BLN 5-E08.113
CP 2531 CP 3219B	BUR	OSPC - M/S 6663

Exhibit 21.1.7-16   Internal Revenue Manual   Cat. No. 38746V (10-08-2024)

Exhibit 21.1.7-17 (06-11-2024)
Forms - Routing Guide

Use this in addition to your Local Maildex to route the most common forms. See IRM 3.10.72-1, Routing Guide/ Local Maildex, for additional information. Prior to transshipping documents with payment process the remittance, unless the payments cannot be processed through RS-PCC or stated to transship payment with documents.

Do not detach Form 14039 from any form. Keep the form attached to the form. "Expedite" the package per the routing guide below.

Form	ROUTE REPLY TO:	STOP Number
Form CT-1 and Form CT-2	KCSPC	

Form CT-1 X
    Form CT-2 Amended
	Accounts Management Large Corp.	Cincinnati
		    Stop 537G

Form 11C	OSPC - send daily "Express" mail with Form 3210 listing EIN's.	
Form 56	IMF/-BMF/EO Entity (If SSN only, IMF Entity; if EIN only or a combination SSN and EIN, route to BMF/EO Entity. If no TIN, see Part III, Line 3 for form type to determine which Entity should work it.) *Note:* If Form 8822 is attached, **Do Not Detach**, route with Form 56.	**IMF Entity** AUSPC - Stop 6182 KCSPC - Stop 6055 OSPC - Stop 6273 **BMF Entity** KCSPC - Stop 6055 OSPC - Stop 6273
Form 56-F	OSPC Entity	OSPC - M/S 6273
Form 150.1, Form 150.2	Refund Inquiry *Note:* Route to the appropriate site based on the **"Discretionary Code"**	B Andover-Stop 666 A Atlanta-Stop 112 E Austin-Stop 6542 AUSC F Brookhaven-Stop 547 D Cincinnati-Stop 536G J Fresno-Stop B2007 C Kansas City-Stop 6800 N-2 I Memphis-Stop 8422 H Ogden-M/S 6733 G Philadelphia-BLN 3-L08-151
Form 211	OSPC	M/S 4110

Exhibit 21.1.7-17 (Cont. 1) (06-11-2024)
Forms - Routing Guide

Form	ROUTE REPLY TO:	STOP Number

Form 433-A,
    Form 433-B,
    Form 433-D
 	
Exception: If Form 656 is attached to any Form 433 series or any Form 433-A, route to COIC. See IRM 21.1.7.10.3, Processing Centralized Offer in Compromise (COIC) Payments.
	CSCO	

Form 637	CSC	Stop 5701-G

Form 656 or Form 656 with
•   Form 433 series
•   Form 2159 or
•   Form 9465
	COIC	Brookhaven - Stop 680
		    Memphis - Stop 880
		    See IRM 21.1.7.10.3, Processing Centralized Offer in Compromise (COIC) Payments.

Form 656-L	COIC Brookhaven (NY)	Stop 681D

Form 668, (no remit) or Form 668-W, (ICS) (with remit or no remit)	ACS Support - CSC, FSC, or KCSPC	CSC - Stop 813G
		    Fresno - Stop 76101
		    KCSPC - Stop 5050 P-4

Form 673	Return to taxpayer with Form 5260, **Quick Note** or a locally approved form, stating, "Form 673 should be filed with your Employer, not the I.R.S. Please forward to your employer." **Note:** Use return address on envelope, since no address is on the form.	
Form 706, Form 706-NA (including Foreign)	KCSPC	
Form 706 "Amended"	CSC Estate and Gift	Stop 824G

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Exhibit 21.1.7-17 (Cont. 2) (06-11-2024)
Forms - Routing Guide

Form	ROUTE REPLY TO:	STOP Number
Form 706-CE, Do not detach from Form 706 series	KCSPC	
Form 706-GS (D)	KCSPC	
Form 709	KCSPC	
Form 709 "Amended"	CSC Estate and Gift	Stop 824G
Form 712	KCSPC	
Form 720	OSPC "Express" mail with Form 3210 listing EIN's.	Stop 6054
Form 720X	CSC - Excise	Stop 5701-G
Form 730	OSPC-send daily "Express" mail with 3210 listing EIN'S.	

Form 843	Route to ICT	Andover - Stop 360
		    Atlanta - Stop 42
		    Austin - Stop 6064
		    Brookhaven Stop 320
		    Cincinnati - Stop 318A
		    Fresno - Stop AW102
		    Kansas City - Stop 6525
		    Memphis - Stop 31
		    Ogden - Stop 6552
		    Philadelphia - Stop 1-D20.151

Form 843 for "Branded Prescription Drug Fee" *Note:* Other indications on Form 843 are "Fee" box checked on Line 3, "Branded Prescription Drug" is entered on Line 7.	OSPC	M/S 4921
Form 843 for "Health Insurance Provider Fee (IPF)". *Note:* Other indications on Form 843 are "Fee" box checked on Line 3, "Health Insurance Provider Fee" is entered on Line 7.	OSPC	M/S 4921

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Exhibit 21.1.7-17 (Cont. 3) (06-11-2024)
Forms - Routing Guide

Form	ROUTE REPLY TO:	STOP Number
Form 843 Foreign Address or VISA Claims (BMF)	Route to ICT	Andover - Stop 360 Atlanta - Stop 42 Austin - Stop 6064 Brookhaven Stop 320 Cincinnati - Stop 318A Fresno - Stop AW102 Kansas City - Stop 6525 Memphis - Stop 31 Ogden - Stop 6552 Philadelphia - Stop 1-D20.151
Form 843 Excess FICA claims for U.S. Possession Address	Route to ICT	Andover - Stop 360 Atlanta - Stop 42 Austin - Stop 6064 Brookhaven Stop 320 Cincinnati - Stop 318A Fresno - Stop AW102 Kansas City - Stop 6525 Memphis - Stop 31 Ogden - Stop 6552 Philadelphia - Stop 1-D20.151
Form 843 "Student FICA" or "Foreign Student FICA" written across the top of the form.	Route to ICT	Andover - Stop 360 Atlanta - Stop 42 Austin - Stop 6064 Brookhaven Stop 320 Cincinnati - Stop 318A Fresno - Stop AW102 Kansas City - Stop 6525 Memphis - Stop 31 Ogden - Stop 6552 Philadelphia - Stop 1-D20.151
Form 843 for Employer Shared Responsibility Payment (ESRP)	Exam	Internal Revenue Service Group 2219 7300 Turfway Road, Suite 410 Florence, KY 41042
Form 870-P	OSPC Exam	M/S 4550
Form 900	ACS Support - FSC, or KCSPC	
Form 907 ***Note:*** Always date stamp. If Letter 105C is attached, put letter on top and also date stamp.	Examination	

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Exhibit 21.1.7-17 (Cont. 4) (06-11-2024)
Forms - Routing Guide

Form	ROUTE REPLY TO:	STOP Number
Form 911	TAS Office in the campus where the Form 911 is received	
Form 921, Form 921-I, or Form 921-P, "Request to Use the Alternative Cost Method as Provided by Rev. Proc. 92-29", "Annual Statement on the Alternative Cost Method as Provided by Rev. Proc. 92-29".	See Exhibit 21.1.7-19	
Form 926	Philadelphia - Exam CF and S	BLN 4-E08.141
Form 940	OSPC	
Form 940 Amended	Route to ICT	Andover - Stop 360 Atlanta - Stop 42 Austin - Stop 6064 Brookhaven Stop 320 Cincinnati - Stop 318A Fresno - Stop AW102 Kansas City - Stop 6525 Memphis - Stop 31 Ogden - Stop 6552 Philadelphia - Stop 1-D20.151
Form 940B, - All Form 940C, - Only No Remit or No Correspondence	**FUTA Unit**	**CSC**- Stop 815G
Form 940 PR	OSPC	
Form 940 PR Amended	Route to ICT	Andover - Stop 360 Atlanta - Stop 42 Austin - Stop 6064 Brookhaven Stop 320 Cincinnati - Stop 318A Fresno - Stop AW102 Kansas City - Stop 6525 Memphis - Stop 31 Ogden - Stop 6552 Philadelphia - Stop 1-D20.151

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Exhibit 21.1.7-17 (Cont. 5) (06-11-2024)
Forms - Routing Guide

Form	ROUTE REPLY TO:	STOP Number
Schedule R (Form 940) "Loose"	Route to ICT	Andover - Stop 360 Atlanta - Stop 42 Austin - Stop 6064 Brookhaven Stop 320 Cincinnati - Stop 318A Fresno - Stop AW102 Kansas City - Stop 6525 Memphis - Stop 31 Ogden - Stop 6552 Philadelphia - Stop 1-D20.151
Form 941	OSPC or KCSPC	
Form 941 Amended	Route to ICT	Andover - Stop 360 Atlanta - Stop 42 Austin - Stop 6064 Brookhaven Stop 320 Cincinnati - Stop 318A Fresno - Stop AW102 Kansas City - Stop 6525 Memphis - Stop 31 Ogden - Stop 6552 Philadelphia - Stop 1-D20.151
Form 941C, (Loose)	Route to ICT	Andover - Stop 360 Atlanta - Stop 42 Austin - Stop 6064 Brookhaven Stop 320 Cincinnati - Stop 318A Fresno - Stop AW102 Kansas City - Stop 6525 Memphis - Stop 31 Ogden - Stop 6552 Philadelphia - Stop 1-D20.151
Form 941C, with return(s) attached	OSPC	
Form 941C, with Form 941 PR, or Form 941SS, box checked	Route to ICT	Andover - Stop 360 Atlanta - Stop 42 Austin - Stop 6064 Brookhaven Stop 320 Cincinnati - Stop 318A Fresno - Stop AW102 Kansas City - Stop 6525 Memphis - Stop 31 Ogden - Stop 6552 Philadelphia - Stop 1-D20.151

Exhibit 21.1.7-17 Internal Revenue Manual Cat. No. 38746V (10-08-2024)

Exhibit 21.1.7-17 (Cont. 6) (06-11-2024)
Forms - Routing Guide

Form	ROUTE REPLY TO:	STOP Number
Form 941, with Schedule R (Form 941)	OSPC or KCSPC	
Schedule D (Form 941) "loose"	Philadelphia	BLN 4-G08.151
Schedule R (Form 941) "loose"	SCRIPS in OSPC or KCSPC	
Form 941M	OSPC - route to Code and Edit	
Form 941M with Form 941	If received with Form 941, staple Form 941M behind Form 941 and route package to OSPC for processing.	
Form 941 PR, Form 941-SS	OSPC	
Form 941-C PR	Route to ICT	Andover - Stop 360 Atlanta - Stop 42 Austin - Stop 6064 Brookhaven Stop 320 Cincinnati - Stop 318A Fresno - Stop AW102 Kansas City - Stop 6525 Memphis - Stop 31 Ogden - Stop 6552 Philadelphia - Stop 1-D20.151
Form 941-X "loose" or with Schedules R (Form 941) attached	Route to ICT	Andover - Stop 360 Atlanta - Stop 42 Austin - Stop 6064 Brookhaven Stop 320 Cincinnati - Stop 318A Fresno - Stop AW102 Kansas City - Stop 6525 Memphis - Stop 31 Ogden - Stop 6552 Philadelphia - Stop 1-D20.151
Form 941-X with return(s) attached	OSPC	
Form 941-X with amounts on: • Lines 18a and 26a (ERC) • Lines 18b and 26b (QSFL), or, • Prior year revisions of 941-X, if the taxpayer notates ERC or QSFL	Follow IRM 21.7.2.7, COVID-19 Related Employment Tax Relief, paragraph 11	
Form 943	OSPC	

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Exhibit 21.1.7-17 (Cont. 7) (06-11-2024)
Forms - Routing Guide

Form	ROUTE REPLY TO:	STOP Number
Form 943-A	Route to ICT	Andover - Stop 360 Atlanta - Stop 42 Austin - Stop 6064 Brookhaven Stop 320 Cincinnati - Stop 318A Fresno - Stop AW102 Kansas City - Stop 6525 Memphis - Stop 31 Ogden - Stop 6552 Philadelphia - Stop 1-D20.151
Form 943-PR X	Route to ICT	Andover - Stop 360 Atlanta - Stop 42 Austin - Stop 6064 Brookhaven Stop 320 Cincinnati - Stop 318A Fresno - Stop AW102 Kansas City - Stop 6525 Memphis - Stop 31 Ogden - Stop 6552 Philadelphia - Stop 1-D20.151
Form 943-X with amounts on: • Lines 15a and 24a (ERC) • Lines 15b and 24b (QSFL), or, • Prior year revisions of Form 943-X, if the taxpayer notates ERC or QSFL	Follow IRM 21.7.2.7, COVID-19 Related Employment Tax Relief, paragraph 11	
Form 944	OSPC	
Form 944-X	Route to ICT	Andover - Stop 360 Atlanta - Stop 42 Austin - Stop 6064 Brookhaven Stop 320 Cincinnati - Stop 318A Fresno - Stop AW102 Kansas City - Stop 6525 Memphis - Stop 31 Ogden - Stop 6552 Philadelphia - Stop 1-D20.151
Form 944-PR	OSPC	M/S 4091

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Exhibit 21.1.7-17 (Cont. 8) (06-11-2024)
Forms - Routing Guide

Form	ROUTE REPLY TO:	STOP Number

Form 944-PR X	Route to ICT	Andover - Stop 360
		   Atlanta - Stop 42
		   Austin - Stop 6064
		   Brookhaven Stop 320
		   Cincinnati - Stop 318A
		   Fresno - Stop AW102
		   Kansas City - Stop 6525
		   Memphis - Stop 31
		   Ogden - Stop 6552
		   Philadelphia - Stop 1-D20.151

Form 944(SP)	OSPC	

Form 944(SP) X	Route to ICT	Andover - Stop 360
		   Atlanta - Stop 42
		   Austin - Stop 6064
		   Brookhaven Stop 320
		   Cincinnati - Stop 318A
		   Fresno - Stop AW102
		   Kansas City - Stop 6525
		   Memphis - Stop 31
		   Ogden - Stop 6552
		   Philadelphia - Stop 1-D20.151

Form 944-SS	OSPC	M/S 4091
Form 944-X with amounts on: • Lines 17a and 26a (ERC) • Lines 17b and 26b (QSFL), or, • Prior year revisions of Form 944-X, if the taxpayer notates ERC or QSFL	Follow IRM 21.7.2.7, COVID-19 Related Employment Tax Relief, paragraph 11	

Form 945	OSPC
	   KCSPC
		M/S 6054
		   Stop 6052

Form 945-X	Route to ICT	Andover - Stop 360
		   Atlanta - Stop 42
		   Austin - Stop 6064
		   Brookhaven Stop 320
		   Cincinnati - Stop 318A
		   Fresno - Stop AW102
		   Kansas City - Stop 6525
		   Memphis - Stop 31
		   Ogden - Stop 6552
		   Philadelphia - Stop 1-D20.151

Form 952	OSPC	

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Exhibit 21.1.7-17 (Cont. 9) (06-11-2024)
Forms - Routing Guide

Form	ROUTE REPLY TO:	STOP Number

Form 966,
    Only if received with a CP
    259, or CP 518)
	Refer to Line 7e on Form 966 for
	    BMF site where return was
	    filed and follow guidelines
	    below:
	    CSC - Brookhaven CSCO -
	    Stop Number 661
	    OSPC - Memphis CSCO -
	    Stop Number 811.	

Form 966 (including ones with
    "Filed Pursuant to Notice
    97-4" written across the top
    and "Section 1361(b)(3)(B)" is
    entered on Line 10.)
	BMF Entity	KCSPC - Stop 6055
		    OSPC - M/S 6273

Form 966 Loose	BMF Entity	KCSPC - Stop 6055 OSPC - M/S 6273
Form 976	OSPC	

Form 982	Route to ICT	Andover - Stop 360
		    Atlanta - Stop 42
		    Austin - Stop 6064
		    Brookhaven Stop 320
		    Cincinnati - Stop 318A
		    Fresno - Stop AW102
		    Kansas City - Stop 6525
		    Memphis - Stop 31
		    Ogden - Stop 6552
		    Philadelphia - Stop 1-D20.151

Form 990/Form 990-EZ	OSPC	
Form 990-BL	KCSPC NMF	Stop 6263 P-6
Form 990-T/Form 990 PF	OSPC	
Form 1000	OSPC Exam	M/S 4140

Form 1023, - Do not detach
    anything
    Form 1023EZ,- Do not detach
    anything
	CSC	Stop 31A

Form 1024 - Do not detach anything	CSC	Stop 31A
Form 1028	OSPC Batching	Stop 6054

Form 1040 series without a
    specified process otherwise
    listed
	AUSPC	

Exhibit 21.1.7-17   Internal Revenue Manual   Cat. No. 38746V (10-08-2024)

Exhibit 21.1.7-17 (Cont. 10) (06-11-2024)
Forms - Routing Guide

Form	ROUTE REPLY TO:	STOP Number
Form 1040 series with taxpayer initiated correspondence attached	AUSPC	
Form 1040 series with Form 14039/IDT documentation attached	AUSPC	
Form 1040 (Marked **"ASFR"** in the top left margin, or Cover Letter 2566, Letter 2566-R,or Letter 3219-N, attached, or pink Form 3531 attached. ***Note:*** **Do not route these returns to Statute.**	ASFR – Austin, Brookhaven, or Fresno (route to return address on cover Letter or to campus shown in the IRM reference). ***Note:*** Do **NOT detach** Form 1040.	Refer to IRM 21.1.7.6.3, Automated Substitute for Return (ASFR), for routing instructions.
Form 1040/Form 1040-A/Form 1040-EZ/Form 1040-NR Returns with Foreign or U.S. Possession Address ***Note:*** For tax year 2018 and subsequent years Form 1040A and Form 1040EZ are obsolete.	AUSPC	
Form 1040 with Form 2555, or Form 2555-EZ	AUSPC	
Form 1040, with Form 8891	AUSPC	
Form 1040 series marked "IVO"	IVO (Integrity and Verification Operations)	AUSPC - Stop 6579 AUSC Fresno - Stop M2004 KCSPC - Stop 6574 S-2
Form 1040 series marked "KIA"	KCSPC - Expedite transshipping ATTN: KITA Coordinator for AM	
Form 1040-C	AUSPC	Files, Stop 6723 AUSC (In "Controlling DLN" box of Form 9856), write "Alpha File"
Form 1040-ES Non-Remit	Destroy	

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Internal Revenue Manual

Exhibit 21.1.7-17

Exhibit 21.1.7-17 (Cont. 11) (06-11-2024)
Forms - Routing Guide

Form	ROUTE REPLY TO:	STOP Number

Form 1040-ES with correspondence attached	Route to ICT	Andover - Stop 360
		    Atlanta - Stop 42
		    Austin - Stop 6064
		    Brookhaven Stop 320
		    Cincinnati - Stop 318A
		    Fresno - Stop AW102
		    Kansas City - Stop 6525
		    Memphis - Stop 31
		    Ogden - Stop 6552
		    Philadelphia - Stop 1-D20.151

Form 1040-ES with a Name Change indication	IMF Entity	AUSPC - Stop 6182
		    KCSPC - Stop 6055
		    OSPC - Stop 6273

Form 1040-NR (Individual or SSN) **Note:** Refer to check box in upper right corner of the form.	AUSPC	
Form 1040-NR (Estate and Trust) **Note:** Refer to check box in upper right corner of the form.	KCSPC	Stop 6263
Form 1040-NR Amended for Estate and Trust	Cincinnati Accounts Management	Stop 6444G NMF, Team 403
Form 1040-NR-EZ	AUSPC	

Form 1040-NR-EZ Amended for Individuals	Route to ICT	Andover - Stop 360
		    Atlanta - Stop 42
		    Austin - Stop 6064
		    Brookhaven Stop 320
		    Cincinnati - Stop 318A
		    Fresno - Stop AW102
		    Kansas City - Stop 6525
		    Memphis - Stop 31
		    Ogden - Stop 6552
		    Philadelphia - Stop 1-D20.151

Form 1040 (PR)	AUSPC	

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Exhibit 21.1.7-17 (Cont. 12) (06-11-2024)
Forms - Routing Guide

Form	ROUTE REPLY TO:	STOP Number
Form 1040 (PR) Amended	Route to ICT	Andover - Stop 360 　Atlanta - Stop 42 　Austin - Stop 6064 　Brookhaven Stop 320 　Cincinnati - Stop 318A 　Fresno - Stop AW102 　Kansas City - Stop 6525 　Memphis - Stop 31 　Ogden - Stop 6552 　Philadelphia - Stop 1-D20.151
Form 1040-SS	AUSPC	
Form 1040-SS Amended	Route to ICT	Andover - Stop 360 　Atlanta - Stop 42 　Austin - Stop 6064 　Brookhaven Stop 320 　Cincinnati - Stop 318A 　Fresno - Stop AW102 　Kansas City - Stop 6525 　Memphis - Stop 31 　Ogden - Stop 6552 　Philadelphia - Stop 1-D20.151
Form 1040-X	Route to ICT	Andover - Stop 360 　Atlanta - Stop 42 　Austin - Stop 6064 　Brookhaven Stop 320 　Cincinnati - Stop 318A 　Fresno - Stop AW102 　Kansas City - Stop 6525 　Memphis - Stop 31 　Ogden - Stop 6552 　Philadelphia - Stop 1-D20.151
Form 1040-X Marked "Disaster", "Hurricane", "Storm", Flood, FEMA, etc.	Route to ICT	Andover - Stop 360 　Atlanta - Stop 42 　Austin - Stop 6064 　Brookhaven Stop 320 　Cincinnati - Stop 318A 　Fresno - Stop AW102 　Kansas City - Stop 6525 　Memphis - Stop 31 　Ogden - Stop 6552 　Philadelphia - Stop 1-D20.151

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Exhibit 21.1.7-17 (Cont. 13) (06-11-2024)
Forms - Routing Guide

Form	ROUTE REPLY TO:	STOP Number
Form 1040-X with Foreign Address, or Form 2555, or Carryback for Foreign Tax Credit, or Dual Status	Route to ICT *Note:* **Expedite** all "Carry-backs" or "Net Operating Loss" ("NOL and identify them as expedites when routing to ICT").	Andover - Stop 360 Atlanta - Stop 42 Austin - Stop 6064 Brookhaven Stop 320 Cincinnati - Stop 318A Fresno - Stop AW102 Kansas City - Stop 6525 Memphis - Stop 31 Ogden - Stop 6552 Philadelphia - Stop 1-D20.151
Form 1040-X marked "KITA" or "KIA"	Transship to KCSPC. ATTN: AM KITA Coordinator	
Form 1040-X - Box on Line 1 or Part II (Page 2) is checked indicating **Net Loss Carryback,** or box is not attached, but Form 1045 Schedule A-NOL or Schedule B-NOL Carryover is attached	Route to ICT Identify as **Expedite** when routing. **Do not** sort with other Form 1040-X for routing to SP.	Andover - Stop 360 Atlanta - Stop 42 Austin - Stop 6064 Brookhaven Stop 320 Cincinnati - Stop 318A Fresno - Stop AW102 Kansas City - Stop 6525 Memphis - Stop 31 Ogden - Stop 6552 Philadelphia - Stop 1-D20.151
Form 1040-X marked **ICT/IVO**	Route to ICT Identify as **Expedite "ICT/IVO XIVO"** when routing. **Do not** sort with other Form 1040-X for routing to SP.	Andover - Stop 360 Atlanta - Stop 42 Austin - Stop 6064 Brookhaven Stop 320 Cincinnati - Stop 318A Fresno - Stop AW102 Kansas City - Stop 6525 Memphis - Stop 31 Ogden - Stop 6552 Philadelphia - Stop 1-D20.151
Form 1040-X marked "Microcaptive"	Route to ICT	Andover - Stop 360 Atlanta - Stop 42 Austin - Stop 6064 Brookhaven Stop 320 Cincinnati - Stop 318A Fresno - Stop AW102 Kansas City - Stop 6525 Memphis - Stop 31 Ogden - Stop 6552 Philadelphia - Stop 1-D20.151
Form 1041	OSPC	

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Exhibit 21.1.7-17 (Cont. 14) (06-11-2024)
Forms - Routing Guide

Form	ROUTE REPLY TO:	STOP Number
Form 1041 with Form 1040-NR Attached	Route to ICT	Andover - Stop 360 Atlanta - Stop 42 Austin - Stop 6064 Brookhaven Stop 320 Cincinnati - Stop 318A Fresno - Stop AW102 Kansas City - Stop 6525 Memphis - Stop 31 Ogden - Stop 6552 Philadelphia - Stop 1-D20.151
Form 1041-A	OSPC	
Form 1041-N	OSPC	
Form 1041-QFT	OSPC	
Form 1041-T	Route to ICT	Andover - Stop 360 Atlanta - Stop 42 Austin - Stop 6064 Brookhaven Stop 320 Cincinnati - Stop 318A Fresno - Stop AW102 Kansas City - Stop 6525 Memphis - Stop 31 Ogden - Stop 6552 Philadelphia - Stop 1-D20.151
Form 1042	OSPC	M/S 6054
Form 1042 Amended	Route to ICT	Andover - Stop 360 Atlanta - Stop 42 Austin - Stop 6064 Brookhaven Stop 320 Cincinnati - Stop 318A Fresno - Stop AW102 Kansas City - Stop 6525 Memphis - Stop 31 Ogden - Stop 6552 Philadelphia - Stop 1-D20.151
Form 1042-S	OSPC	M/S 4091
Form 1042-T	OSPC	M/S 4091

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Exhibit 21.1.7-17 (Cont. 15) (06-11-2024)
Forms - Routing Guide

Form	ROUTE REPLY TO:	STOP Number

Form 1045	Route to ICT
	
	Note: If attached to a Form 1040 (or schedules) or Form 1041 or Election Statement indicating, "Filed pursuant to section 301.9100-2", bring Form 1045 to front and keep package together. "Expedite all Forms 1045 to ICT and identify as an Expedite."
		Andover - Stop 360
		  Atlanta - Stop 42
		  Austin - Stop 6064
		  Brookhaven Stop 320
		  Cincinnati - Stop 318A
		  Fresno - Stop AW102
		  Kansas City - Stop 6525
		  Memphis - Stop 31
		  Ogden - Stop 6552
		  Philadelphia - Stop 1-D20.151

Form 1065	OSPC	
Form 1065 (Publicly Traded Partnership)	OSPC	
Form 1065 marked "Microcaptive"	Route to ICT	Andover - Stop 360 Atlanta - Stop 42 Austin - Stop 6064 Brookhaven Stop 320 Cincinnati - Stop 318A Fresno - Stop AW102 Kansas City - Stop 6525 Memphis - Stop 31 Ogden - Stop 6552 Philadelphia - Stop 1-D20.151
Form 1065-B	OSPC	
Form 1065-X (including any attached returns or schedules - keep package together)	Route to ICT	Andover - Stop 360 Atlanta - Stop 42 Austin - Stop 6064 Brookhaven Stop 320 Cincinnati - Stop 318A Fresno - Stop AW102 Kansas City - Stop 6525 Memphis - Stop 31 Ogden - Stop 6552 Philadelphia - Stop 1-D20.151
Form 1066	KCSPC or OSPC	

Exhibit 21.1.7-17 (Cont. 16) (06-11-2024)
Forms - Routing Guide

Form	ROUTE REPLY TO:	STOP Number

Form 1095-A
 	
Note: See Affordable Care Act (ACA) Information Return Document Routing, near the end of this table for additional information.
	IMF ERS/Rejects	AUSPC - Stop 6126 AUSC
		    KCSPC - Stop 6120 N-1
		    OSPC - M/S 6121

Loose Form 1095-B or Form 1095-C	Destroy locally as classified waste.	

Form 1095-B or Form 1095-C received **with correspondence** from the taxpayer	Route to ICT	Andover - Stop 360
		    Atlanta - Stop 42
		    Austin - Stop 6064
		    Brookhaven Stop 320
		    Cincinnati - Stop 318A
		    Fresno - Stop AW102
		    Kansas City - Stop 6525
		    Memphis - Stop 31
		    Ogden - Stop 6552
		    Philadelphia - Stop 1-D20.151

Form 1099 series (Copy B only)	Route to ICT	Andover - Stop 360
		    Atlanta - Stop 42
		    Austin - Stop 6064
		    Brookhaven Stop 320
		    Cincinnati - Stop 318A
		    Fresno - Stop AW102
		    Kansas City - Stop 6525
		    Memphis - Stop 31
		    Ogden - Stop 6552
		    Philadelphia - Stop 1-D20.151

Form 1120	OSPC	

Form 1120-C,
    Form 1120-F,
    Form 1120-FSC,
    Form 1120-PC,
    Form 1120-POL
	OSPC	

Form 1120-H,
    Form 1120-L,
    Form 1120-ND,
    Form 1120-REIT,
    Form 1120-RIC,
    Form 1120-S,
    Form 1120-SF
	OSPC	

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Exhibit 21.1.7-17 (Cont. 17) (06-11-2024)
Forms - Routing Guide

Form	ROUTE REPLY TO:	STOP Number
Form 1120-X	Route to ICT	Andover - Stop 360 　Atlanta - Stop 42 　Austin - Stop 6064 　Brookhaven Stop 320 　Cincinnati - Stop 318A 　Fresno - Stop AW102 　Kansas City - Stop 6525 　Memphis - Stop 31 　Ogden - Stop 6552 　Philadelphia - Stop 1-D20.151
Form 1120-F Amended or 　Form 1120-FSC Amended	Route to ICT	Andover - Stop 360 　Atlanta - Stop 42 　Austin - Stop 6064 　Brookhaven Stop 320 　Cincinnati - Stop 318A 　Fresno - Stop AW102 　Kansas City - Stop 6525 　Memphis - Stop 31 　Ogden - Stop 6552 　Philadelphia - Stop 1-D20.151
Form 1120 marked "Microcaptive"	Route to ICT	Andover - Stop 360 　Atlanta - Stop 42 　Austin - Stop 6064 　Brookhaven Stop 320 　Cincinnati - Stop 318A 　Fresno - Stop AW102 　Kansas City - Stop 6525 　Memphis - Stop 31 　Ogden - Stop 6552 　Philadelphia - Stop 1-D20.151
Form 1122	Route to ICT	Andover - Stop 360 　Atlanta - Stop 42 　Austin - Stop 6064 　Brookhaven Stop 320 　Cincinnati - Stop 318A 　Fresno - Stop AW102 　Kansas City - 6525 　Memphis - Stop 31 　Ogden - Stop 6552 　Philadelphia - Stop 1-D20.151

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Exhibit 21.1.7-17 (Cont. 18) (06-11-2024)
Forms - Routing Guide

Form	ROUTE REPLY TO:	STOP Number
Form 1127, (except "Form 709" shown in Part I) *Note:* Do not mail any attached return or remit with Form 1127. Detach for processing. Send payment to RS-PCC to be processed and transship return to SP.	Technical Services Advisory Group Office (based on location of the Taxpayer-including International) Attn: Advisory Group Manager. See Pub 4235, Collection Advisory Group Addresses, for complete Mailing Address	
Form 1127 ("Form 709" shown in Part I)	Cincinnati Compliance Services, Estate and Gift Tax Campus Operations	Stop 824G
Form 1128	IMF/BMF/EO Entity If SSN, IMF Entity; if EIN, BMF or Exempt Organization (EO) Entity. *Note:* Do not detach return from Form 1128.	**IMF Entity** AUSPC - Stop 6182 KCSPC - Stop 6055 OSPC - Stop 6273 **BMF Entity** KCSPC - Stop 6055 OSPC - M/S 6273
Form 1133 (DEPARTMENT OF THE TREASURY BUREAU OF FISCAL SERVICE (BFS))	Refund Inquiry	
Form 1138	Route to ICT	Andover - Stop 360 Atlanta - Stop 42 Austin - Stop 6064 Brookhaven Stop 320 Cincinnati - Stop 318A Fresno - Stop AW102 Kansas City - Stop 6525 Memphis - Stop 31 Ogden - Stop 6552 Philadelphia - Stop 1-D20.151
Form 1138 with Form 7004	KCSPC or OSPC Keep Form 7004 on top	

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Exhibit 21.1.7-17 (Cont. 19) (06-11-2024)
Forms - Routing Guide

Form	ROUTE REPLY TO:	STOP Number
Form 1139	Route to ICT *Note:* If Page 1 and 2 of Form 1120, Form 8271, Schedule D, Form 3800, Form 8308, or statements are attached, bring Form 1139 to front and keep package together.	Andover - Stop 360 　Atlanta - Stop 42 　Austin - Stop 6064 　Brookhaven Stop 320 　Cincinnati - Stop 318A 　Fresno - Stop AW102 　Kansas City - Stop 6525 　Memphis - Stop 31 　Ogden - Stop 6552 　Philadelphia - Stop 1-D20.151
Form 12203	Screeners determine if routed or scanned to CII	
Form 1310	Route to ICT	Andover - Stop 360 　Atlanta - Stop 42 　Austin - Stop 6064 　Brookhaven Stop 320 　Cincinnati - Stop 318A 　Fresno - Stop AW102 　Kansas City - Stop 6525 　Memphis - Stop 31 　Ogden - Stop 6552 　Philadelphia - Stop 1-D20.151
Form 2032	BMF Entity	KCSPC - Stop 6055 　OSPC - M/S 6273
Form 2063	AUSPC Files	
Form 2159	CSCO	
Form 2290 and Form 2290-SP (including Canadian and Mexican truckers)	OSPC	Stop 6054
Form 2350	AUSPC	
Form 2350 with Attachments	AUSPC Code and Edit	
Form 2439 Copy C and D	Destroy	

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Exhibit 21.1.7-17 (Cont. 20) (06-11-2024)
Forms - Routing Guide

Form	ROUTE REPLY TO:	STOP Number

Form 2439 Copy A and/or B	Route to ICT	Andover - Stop 360
		   Atlanta - Stop 42
		   Austin - Stop 6064
		   Brookhaven Stop 320
		   Cincinnati - Stop 318A
		   Fresno - Stop AW102
		   Kansas City - Stop 6525
		   Memphis - Stop 31
		   Ogden - Stop 6552
		   Philadelphia - Stop 1-D20.151

Form 2553	BMF Entity	KCSPC - Stop 6055 OSPC - M/S 6273

Form 2555/Form 2555 - EZ	Route to ICT	Andover - Stop 360
		   Atlanta - Stop 42
		   Austin - Stop 6064
		   Brookhaven Stop 320
		   Cincinnati - Stop 318A
		   Fresno - Stop AW102
		   Kansas City - Stop 6525
		   Memphis - Stop 31
		   Ogden - Stop 6552
		   Philadelphia - Stop 1-D20.151

Form 2674	OSPC - Trust Fund	M/S 5300
Form 2678	BMF Entity	KCSPC - Stop 6055 OSPC - M/S 6273
Form 2688	Sort with Form 4868	SP

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Exhibit 21.1.7-17 (Cont. 21) (06-11-2024)
Forms - Routing Guide

Form	ROUTE REPLY TO:	STOP Number
Form 2848	Route based on where taxpayer lives: 1. AL, AR, CT, DC, DE, FL, GA, IL, IN, KY, LA, ME, MD, MA, MI, MS, NH, NJ, NY, NC, OH, PA, RI, SC, TN, VT, VA, or WV 2. AK, AZ, CA, CO, HI, ID, IA, KS, MN, MO, MT, NE, NV, NM, ND, OK, OR, SD, TX, UT, WA, WI, WY 3. All APO and FPO addresses, American Samoa, nonpermanent residents of Guam or the U.S. Virgin Team Islands**, Puerto Rico (or if excluding income under Internal Revenue Code section 933), a foreign country: U.S. citizens and those filing Form 2555, 2555-EZ, or 4563.	1. Memphis - Stop 8423 2. Ogden - M/S 6737 3. Philadelphia - 4-H14.123
Form 3115	See IRM 21.1.7.6.4, Extraction and Routing - Form 3115, Application for Change in Accounting Method	
Form 3177	CSCO	
Form 3213CG Without Payment	Route to ICT	Andover - Stop 360 Atlanta - Stop 42 Austin - Stop 6064 Brookhaven Stop 320 Cincinnati - Stop 318A Fresno - Stop AW102 Kansas City - Stop 6525 Memphis - Stop 31 Ogden - Stop 6552 Philadelphia - Stop 1-D20.151

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Exhibit 21.1.7-17 (Cont. 22) (06-11-2024)
Forms - Routing Guide

Form	ROUTE REPLY TO:	STOP Number
Form 3449	Examination	Brookhaven - Stop 634 Team 302 CSC - Stop 8201G ***Note:*** In addition, it can be specifically addressed to the Main Building or to multiple PSP Coordinators.
Form 3465	Route to ICT	Andover - Stop 360 Atlanta - Stop 42 Austin - Stop 6064 Brookhaven Stop 320 Cincinnati - Stop 318A Fresno - Stop AW102 Kansas City - Stop 6525 Memphis - Stop 31 Ogden - Stop 6552 Philadelphia - Stop 1-D20.151
Form 3491	Philadelphia	BLN 5-P04.124
Form 3520 (1998 and subsequent)	OSPC Batching	
Form 3520 (1997 and Prior)	Route to OSPC with a Transmittal indicating "ALPHA".	M/S 6725
Form 3520 Amended	Route to ICT	Andover - Stop 360 Atlanta - Stop 42 Austin - Stop 6064 Brookhaven Stop 320 Cincinnati - Stop 318A Fresno - Stop AW102 Kansas City - Stop 6525 Memphis - Stop 31 Ogden - Stop 6552 Philadelphia - Stop 1-D20.151
Form 3520-A (2000 and subsequent)	OSPC - Sort Original and Amended together	
Form 3520-A (1999 and Prior)	OSPC Route with a Transmittal indicating "ALPHA "	M/S 6725
Form 3858 (DEPARTMENT OF THE TREASURY BUREAU OF FISCAL SERVICE (BFS))	Refund Inquiry	

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Exhibit 21.1.7-17 (Cont. 23) (06-11-2024)
Forms - Routing Guide

Form	ROUTE REPLY TO:	STOP Number
Form 3870	Refer to "Reason" on Line 11.	Route to appropriate area in the Campus to input the adjust-ment. (e.g., Accounts Management, CSCO, etc.)
Form 3911 **Note:** If Form 8822/Form 8822-B for Address Change is attached leave the package together. Route both to Refund Inquiry.	Refund Inquiry	
Form 3913	Refund Inquiry	
Form 3949	Route to your local function based on the checked box on Line 9-14 on the second page.	
Form 3949-A **Note:** If an original return is attached, detach the return and route the return to Submission Processing.	OSPC	Stop 6273
Form 4029	Philadelphia	BLN 4-G08.151
Form 4089, Form 4089-B **Note:** Attach any other form or correspondence to the back.	Route according to the Symbols written in the box in the upper right corner. **Example:** When the symbols are CCSDM:BMF AUR 6663 or CCS:C-CO:OGD:IRDM 6663, route to BMF AUR function in Ogden at Mail Stop 6663.	
Form 4149	IMF Entity	AUSPC - Stop 6182 KCSPC - Stop 6055 OSPC - Stop 6273

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Exhibit 21.1.7-17 (Cont. 24) (06-11-2024)
Forms - Routing Guide

Form	ROUTE REPLY TO:	STOP Number

Form 4159	Route to ICT	Andover - Stop 360
		  Atlanta - Stop 42
		  Austin - Stop 6064
		  Brookhaven Stop 320
		  Cincinnati - Stop 318A
		  Fresno - Stop AW102
		  Kansas City - Stop 6525
		  Memphis - Stop 31
		  Ogden - Stop 6552
		  Philadelphia - Stop 1-D20.151

Form 4180	OSPC - Trust Fund	M/S 5300
Form 4219	OSPC - Trust Fund	M/S 5300
Form 4361	Philadelphia	BLN 4-G08.151
Form 4442	Use Line 4 and/or Line 5 to route to correct person/function	
Form 4461	CSC	FOB, Room 5106
Form 4461-A	CSC	FOB, Room 5106
Form 4461-B	CSC	FOB, Room 5106
Form 4466	OSPC Accounting – Expedite	
Form 4506 /Form 4506-T/Form 4506-T-EZ	Submission Processing RAIVS Unit– **Expedite** Daily *Note:* Sort any requests (identified as ″New Jersey/ Hurricane Sandy″) or written requests from any Disaster victims for tax returns/transcripts to the top and identify as ″Expedite″ when routing to RAIVS. **Do not process check.**	
Form 4506/Form 4506-T/Form 4506-T-EZ with Form 14039	ICT "Do not process check."	

Form 4506 with Subpoena (and possibly a remit), **Do not process check.** Send overnight traceable mail		Internal Revenue Service
		  Disclosure Scanning
		  Operation
		  Stop 93A
		  4800 Buford HWY
		  Chamblee, GA 39901-0093

Form 4506-A	OSPC - EO RAIVS	M/S 6734

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21.1 Accounts Management and Compliance Services Operations

Exhibit 21.1.7-17 (Cont. 25) (06-11-2024)
Forms - Routing Guide

Form	ROUTE REPLY TO:	STOP Number

Form 4506-F	Route to ICT	Andover - Stop 360
		    Atlanta - Stop 42
		    Austin - Stop 6064
		    Brookhaven Stop 320
		    Cincinnati - Stop 318A
		    Fresno - Stop AW102
		    Kansas City - Stop 6525
		    Memphis - Stop 31
		    Ogden - Stop 6552
		    Philadelphia - Stop 1-D20.151

Form 4563	AUSPC	

Form 4598	Route to ICT	Andover - Stop 360
		    Atlanta - Stop 42
		    Austin - Stop 6064
		    Brookhaven Stop 320
		    Cincinnati - Stop 318A
		    Fresno - Stop AW102
		    Kansas City - Stop 6525
		    Memphis - Stop 31
		    Ogden - Stop 6552
		    Philadelphia - Stop 1-D20.151

Form 4666-A	Route to ICT	Andover - Stop 360
		    Atlanta - Stop 42
		    Austin - Stop 6064
		    Brookhaven Stop 320
		    Cincinnati - Stop 318A
		    Fresno - Stop AW102
		    Kansas City - Stop 6525
		    Memphis - Stop 31
		    Ogden - Stop 6552
		    Philadelphia - Stop 1-D20.151

Form 4669	Route to ICT	Andover - Stop 360
		    Atlanta - Stop 42
		    Austin - Stop 6064
		    Brookhaven Stop 320
		    Cincinnati - Stop 318A
		    Fresno - Stop AW102
		    Kansas City - 6525
		    Memphis - Stop 31
		    Ogden - Stop 6552
		    Philadelphia - Stop 1-D20.151

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Exhibit 21.1.7-17 (Cont. 26) (06-11-2024)
Forms - Routing Guide

Form	ROUTE REPLY TO:	STOP Number

Form 4670	Route to ICT	Andover - Stop 360
		   Atlanta - Stop 42
		   Austin - Stop 6064
		   Brookhaven Stop 320
		   Cincinnati - Stop 318A
		   Fresno - Stop AW102
		   Kansas City - Stop 6525
		   Memphis - Stop 31
		   Ogden - Stop 6552
		   Philadelphia - Stop 1-D20.151

Form 4720	OSPC **Note:** If Form 990-T attached, do not detach.	
Form 4759	Route to Mail Stop/Function shown in "IRS Return Address" section. **Note:** If unavailable, destroy as Classified Waste.	
Form 4768	CSC, Estate and Gift	Stop 824G
Form 4810, Box checked is: 1. "Gift" or"Excise" 2. "Employment"	1. CSC Exam 2. OSC Exam	1. Gift - Stop 824G CSC Excise - Stop 5701G CSC 2. Stop 4140 OSPC
Form 4810, Box checked is **Income** and form number is: 1. 1041 2. 1120	1. CSC Exam 2. OSC Exam	1. Stop 825G CSC 2. Stop 4140 OSPC
Form 4810, Box checked is **Income** and form number is 1040 received in: 1. Atlanta or Memphis 2. Andover, Brookhaven or Philadelphia	1. ATSC Exam 2. ANSC Exam	1. Stop 106 ATSC 2. Stop 819 ANSC
Form 4810, box checked is **Income** and form number is other than the ones listed above	OSC Exam	Stop 4140 OSPC
Form 4840 (individual)	Philadelphia	SSN- Philadelphia BLN 3-J23.134 Team 408
Form 4840 (Business)	Cincinnati	Stop 6444G NMF, Team 403
Form 4868	Submission Processing	

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Exhibit 21.1.7-17

Exhibit 21.1.7-17 (Cont. 27) (06-11-2024)
Forms - Routing Guide

Form	ROUTE REPLY TO:	STOP Number
Form 4868 (Foreign Address or U.S. Possession), or Box 8 is checked, or Listing of Foreign Taxpayers, and **only if** requesting an Extension of **more than the normal 6 months**	AUSPC	
Form 4868 with indication of Trust or Estate	CSC- Accounts Management	Stop 6444G NMF, Team 403
Form 4868 with EIN and none of the characteristics shown above	SP IMF Batching function *Note:* Attach Form 3210.	Austin Kansas City Ogden
Form 4876-A	OSPC	
Form 4977	Route to ICT	Andover - Stop 360 Atlanta - Stop 42 Austin - Stop 6064 Brookhaven Stop 320 Cincinnati - Stop 318A Fresno - Stop AW102 Kansas City - Stop 6525 Memphis - Stop 31 Ogden - Stop 6552 Philadelphia - Stop 1-D20.151
Form 5074	AUSPC	

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Exhibit 21.1.7-17 (Cont. 28) (06-11-2024)
Forms - Routing Guide

Form	ROUTE REPLY TO:	STOP Number

Form 5213	Route per state address:
	1. CT, MA, ME, NH, NY, RI, VT
	2. KY, MI, NJ, OH, PA, WV
	3. DC, DE, FL, MD, NC, SC, VA
	4. IA, IL, IN, KS, MN, MO, ND, NE, SD, WI
	5. AR, AL, GA, LA, MS, OK, TN, TX
	6. AK, AZ, CO, HI, ID, MT, NM, NV, OR, UT, WA, WY
	7. CA
	8. International or U.S. Possession
		IRS -PSP Program Manager
		   Attn: Return Coordinator
		1. Stop 41175
		      25 New Sudbury Street
		      Boston, MA 02203-0208
		2. Room 5236 E:PSP
		      600 Arch Street
		      Philadelphia, PA 19106
		3. Stop 4010
		      400 West Bay St.
		      Jacksonville, FL 32202
		4. Stop 4040 STP 11th Floor
		      30 E 7th St.
		      St. Paul, MN 55101
		5. 4030 DAL
		      1100 Commerce Street
		      Dallas, TX 75242
		6. MS 4030 DEN
		      1999 Broadway
		      Denver, CO 80202-3025
		7. MS 1000
		      300 N. Los Angeles Street
		      Los Angeles, CA 90012
		8. SE:LM:IN:C:FR:PSP MA3-339A
		      1111 Constitution Ave. NW
		      Washington, DC 20224

Form 5227	OSPC	
Form 5300	OSPC Batching	Stop 6054
Form 5307	OSPC Batching	Stop 6054
Form 5309 (leave attached to Form 5300)	OSPC	Stop 6054

Form 5310/ Form 5310-A	Cincinnati Campus Support	Stop 31A Team 105
		   7940 Kentucky Dr.
		   Florence, KY 41042

Form 5329	Route to ICT	Andover - Stop 360
		   Atlanta - Stop 42
		   Austin - Stop 6064
		   Brookhaven Stop 320
		   Cincinnati - Stop 318A
		   Fresno - Stop AW102
		   Kansas City - Stop 6525
		   Memphis - Stop 31
		   Ogden - Stop 6552
		   Philadelphia - Stop 1-D20.151

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Exhibit 21.1.7-17 (Cont. 29) (06-11-2024)
Forms - Routing Guide

Form	ROUTE REPLY TO:	STOP Number
Form 5330	OSPC	

Form 5405 Loose	Route to ICT	Andover - Stop 360
		  Atlanta - Stop 42
		  Austin - Stop 6064
		  Brookhaven Stop 320
		  Cincinnati - Stop 318A
		  Freson - Stop AW102
		  Kansas City - Stop 6525
		  Memphis - Stop 31
		  Ogden - Stop 6552
		  Philadelphia - Stop 1-D20.151

Form 5452	Route to ICT	Andover - Stop 360
		  Atlanta - Stop 42
		  Austin - Stop 6064
		  Brookhaven Stop 320
		  Cincinnati - Stop 318A
		  Fresno - Stop AW102
		  Kansas City - Stop 6525
		  Memphis - Stop 31
		  Ogden - Stop 6552
		  Philadelphia - Stop 1-D20.151

Form 5466-B	BMF - OSPC IMF - KCSPC	
Form 5471 Loose	OSPC SOI/PIN	Stop 6112
Form 5472	OSPC SOI/PIN	Stop 6112
Form 5495 Loose	CSC Estate and Gift	Stop 824G

Form 5495 with
1. Form 706 or Form 709
2. Form 1040
3. Form 1041
	1. CSC Estate and Gift
	2. Exam Classification (IMF site)
	3. OSPC Exam
		1. Stop 824G CSC
		    M/S 4140 OSPC
		2. Stop 4107 AUSC
		    Stop N5103 (Fresno)
		    Stop P-3 4100 (KCSC)
		3.
		    M/S 4140 - OSPC

Form 5500-EZ	OSPC	
Form 5500/Form 5500-SF (**All** Plan Years)	OSPC, Employee Plan (EP) Entity	M/S 6273

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Exhibit 21.1.7-17 (Cont. 30) (06-11-2024)
Forms - Routing Guide

Form	ROUTE REPLY TO:	STOP Number

Form 5511	Route to ICT	Andover - Stop 360
		  Atlanta - Stop 42
		  Austin - Stop 6064
		  Brookhaven Stop 320
		  Cincinnati - Stop 318A
		  Fresno - Stop AW102
		  Kansas City - Stop 6525
		  Memphis - Stop 31
		  Ogden - Stop 6552
		  Philadelphia - Stop 1-D20.151

Form 5558, - with or without Attachment	OSPC Code and Edit	
Form 5564-A/Form 5564-A(SP)	Exam	
Form 5578	OSPC	
Form 5604 ("loose")	Ogden - 6020(b) Team	M/S 5508
Form 5713	KCSPC	
Form 5735	OSPC	
Form 5768	OSPC	
Form 5792	CSCO	

Form 5884-C (including all amended returns and correspondence to the back)	OSPC	Internal Revenue Service
		  Attn: Lead Team C5-504
		  1973 Rulon White Blvd.
		  M/S 6750
		  Ogden, UT 84201

Form 5884-C (with original Form 941, Form 943, or Form 944	OSPC Batching	
Form 6069	OSPC - Batching	Stop 312

Form 6118	Route to ICT	Andover - Stop 360
		  Atlanta - Stop 42
		  Austin - Stop 6064
		  Brookhaven Stop 320
		  Cincinnati - Stop 318A
		  Fresno - Stop AW102
		  Kansas City - Stop 6525
		  Memphis - Stop 31
		  Ogden - Stop 6552
		  Philadelphia - Stop 1-D20.151

Form 6088	OSPC	
Form 6166	Philadelphia	3-G23.100

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Exhibit 21.1.7-17

Exhibit 21.1.7-17 (Cont. 31) (06-11-2024)
Forms - Routing Guide

Form	ROUTE REPLY TO:	STOP Number
Form 6252	Route to ICT	Andover - Stop 360 　Atlanta - Stop 42 　Austin - Stop 6064 　Brookhaven Stop 320 　Cincinnati - Stop 318A 　Fresno - Stop AW102 　Kansas City - Stop 6525 　Memphis - Stop 31 　Ogden - Stop 6552 　Philadelphia - Stop 1-D20.151
Form 6335 (Individual)	Philadelphia Accounts Management	BLN 3-J23.134 Team 408
Form 6335 (Business)	Cincinnati Accounts Management	Stop 6444G NMF, Team 403
Form 6401	IMF Code and Edit	
Form 6458	AUSPC	
Form 6497	LBI Central Compliance Practice Area	1919 Smith St 　M/S 1000-HOU 　Houston, TX 77002
Form 6513	BMF Submission Processing Code and Edit	
Form 6559, Form 6559-A	**CAWR Unit**	**Memphis** - Stop 814 **Philadelphia** - BLN 4-G08.151
Form 6781	Route to ICT	Andover - Stop 360 　Atlanta - Stop 42 　Austin - Stop 6064 　Brookhaven Stop 320 　Cincinnati - Stop 318A 　Fresno - Stop AW102 　Kansas City - Stop 6525 　Memphis - Stop 31 　Ogden - Stop 6552 　Philadelphia - Stop 1-D20.151
Form 7004	KCSPC or OSPC	
Form 7004 with Form 1138 (Keep together and batch as Form 7004.)	KCSPC or OSPC	
Form 7004 (Part II b Code is 15, or Foreign/U.S. Possession Address)	OSPC	

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Exhibit 21.1.7-17 (Cont. 32) (06-11-2024)
Forms - Routing Guide

Form	ROUTE REPLY TO:	STOP Number
Form 7200 is attached to correspondence or an amended return	It is intended as supporting documentation (whether previously processed or not)	Leave Form 7200 attached and resolve the other issues presented as appropriate.
Form 7200 is attached to a Letter 6312 or Letter 6312 reply		See guidance in IRM 21.7.2.7.5.2, Form 7200 — Letter 6312 and Letter 6313 Replies.
Form 7200 is submitted by itself on paper	Ogden Examination Clerical	Internal Revenue Service Mail Stop 5303 1973 N Rulon White Blvd. Ogden, UT 84201 Use Form 3210 to list the routed form(s).
Form 8023	Ogden	M/S 4916
Form 8027	OSPC	
Form 8038	OSPC	
Form 8038-B	OSPC	
Form 8038-CP	OSPC	
Form 8038-CP (Amended box checked)	EO Accounts	Expedite to M/S 6710
Form 8038-G	OSPC	
Form 8038-GC	OSPC	
Form 8038-R or Form 8038-R with Form 8038-T attached	Ogden ICT	M/S 6552
Form 8038-T	OSPC	
Form 8038-TC	OSPC	
Form 8038 series (Form 8038, Form 8038-G, Form 8038-GC, Form 8038-B, Form 8038-TC) with Amended box checked	EO Accounts	M/S 6710

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Exhibit 21.1.7-17

21.1 Accounts Management and Compliance Services Operations

Exhibit 21.1.7-17 (Cont. 33) (06-11-2024)
Forms - Routing Guide

Form	ROUTE REPLY TO:	STOP Number
Form 8082, (keep amended Form 1065-B attached)	Route to ICT	Andover - Stop 360 Atlanta - Stop 42 Austin - Stop 6064 Brookhaven Stop 320 Cincinnati - Stop 318A Fresno - Stop AW102 Kansas City - Stop 6525 Memphis - Stop 31 Ogden - Stop 6552 Philadelphia - Stop 1-D20.151
Form 8109/Form 8109-A	AUSPC, KCSPC, or OSPC	
Form 8157	Submission Processing RAIVS (If with remit do not process payment, send to SP.)	OSPC - Stop 6734
Form 8264	OSPC - Office of Tax Shelter Analysis (OTSA)	M/S 4914
Form 8271	Route to ICT	Andover - Stop 360 Atlanta - Stop 42 Austin - Stop 6064 Brookhaven Stop 320 Cincinnati - Stop 318A Fresno - Stop AW102 Kansas City - Stop 6525 Memphis - Stop 31 Ogden - Stop 6552 Philadelphia - Stop 1-D20.151
Form 8274	Exempt Organization (EO) Entity	OSPC - M/S 6273
Form 8275	Route to ICT	Andover - Stop 360 Atlanta - Stop 42 Austin - Stop 6064 Brookhaven Stop 320 Cincinnati - Stop 318A Fresno - Stop AW102 Memphis - Stop 31 Ogden - Stop 6552 Philadelphia - Stop 1-D20.151
Form 8281	OSPC **Note:** Keep both copies of Form 8281 with the package.	Files
Form 8282	OSPC	M/S 4140

Exhibit 21.1.7-17 (Cont. 34) (06-11-2024)
Forms - Routing Guide

Form	ROUTE REPLY TO:	STOP Number
Form 8283	Route to ICT	Andover - Stop 360 Atlanta - Stop 42 Austin - Stop 6064 Brookhaven Stop 320 Cincinnati - Stop 318A Fresno - Stop AW102 Kansas City - Stop 6525 Memphis - Stop 31 Ogden - Stop 6552 Philadelphia - Stop 1-D20.151
Form 8288 and Form 8288-A (Photocopies attached to Form W-7)	AUSPC OSPC (if all forms are originals)	ITIN Unit - AUSPC Stop 6090 FIRPTA Unit -OSPC
Form 8288, or Form 8288 with Form 8288-A attached (Copies A and B attached)	OSPC	M/S 4091
Form 8288 Amended	OSPC - Code and Edit	
Correspondence regarding Form 8288 or FIRPTA	Route to ICT	Andover - Stop 360 Atlanta - Stop 42 Austin - Stop 6064 Brookhaven Stop 320 Cincinnati - Stop 318A Fresno - Stop AW102 Kansas City - Stop 6525 Memphis - Stop 31 Ogden - Stop 6552 Philadelphia - Stop 1-D20.151
Form 8288-A (loose)	Route to ICT	Andover - Stop 360 Atlanta - Stop 42 Austin - Stop 6064 Brookhaven Stop 320 Cincinnati - Stop 318A Fresno - Stop AW102 Kansas City - Stop 6525 Memphis - Stop 31 Ogden - Stop 6552 Philadelphia - Stop 1-D20.151
Form 8288-B	Ogden Accounts Management	OSPC - M/S 6731
Form 8302	Accounting	

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Exhibit 21.1.7-17 (Cont. 35) (06-11-2024)
Forms - Routing Guide

Form	ROUTE REPLY TO:	STOP Number

Form 8308	Route to ICT	Andover - Stop 360
		   Atlanta - Stop 42
		   Austin - Stop 6064
		   Brookhaven Stop 320
		   Cincinnati - Stop 318A
		   Fresno - Stop AW102
		   Kansas City - Stop 6525
		   Memphis - Stop 31
		   Ogden - Stop 6552
		   Philadelphia - Stop 1-D20.151

Form 8316	Route to ICT	Andover - Stop 360
		   Atlanta - Stop 42
		   Austin - Stop 6064
		   Brookhaven Stop 320
		   Cincinnati - Stop 318A
		   Fresno - Stop AW102
		   Kansas City - Stop 6525
		   Memphis - Stop 31
		   Ogden - Stop 6552
		   Philadelphia - Stop 1-D20.151

Form 8328	OSPC	
Form 8329	BMF Entity	OSPC - M/S 6273
Form 8330	BMF Entity	OSPC - M/S 6273
Form 8379 (Loose)	Route to ICT	Andover - Stop 360 Atlanta - Stop 42 Austin - Stop 6064 Brookhaven Stop 320 Cincinnati - Stop 318A Fresno - Stop AW102 Kansas City - Stop 6525 Memphis - Stop 31 Ogden - Stop 6552 Philadelphia - Stop 1-D20.151
Form 8404	OSPC	
Form 8408	KCSPC	Stop 5000
Form 8453	AUSPC	

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Exhibit 21.1.7-17 (Cont. 36) (06-11-2024)
Forms - Routing Guide

Form	ROUTE REPLY TO:	STOP Number
Form 8453-B, Form 8453-C, Form 8453-EO, Form 8453-EMP, Form 8453-I, Form 8453-PE, Form 8453-S	OSPC e-Help	M/S 1056
Form 8453-EX	OSPC e-Help	2701
Form 8453-F	OSPC	M/S 6054
Form 8453X	Exempt Organization (EO) Entity	OSPC - M/S 6273
Form 8519	ACS Support - FSPC, KCSPC, or Philadelphia	Fresno - Stop 76100 KCSPC - Stop 4-P 5050 Philadelphia - Stop 4-Q26.132
Form 8554 Do not process the payment and route the form and payment.	Internal Revenue Service PO Box 301510 Los Angeles, CA 90030-1510 If routing overnight mail send it to: Internal Revenue Service Attn: Box 301510 19220 Normandie Ave. Ste. B Torrance, CA. 90502	
Form 8546, Lost or Misplaced Taxpayer Checks (Reason shown on Line 11)	Accounting - Dishonored Check File (DCF)	AUSPC - Stop 6274 CSC - Stop 21-G KCSPC - Stop P6-6250 OSPC - Stop 6250
Form 8546, Claims for bank charges due to an erroneous levy and DDIAs (Reason shown on Line 11)	ACS Support	CSC - Stop 813-G KCSPC - Stop 4-P 5050 Philadelphia - BLN 4-Q26.132
Form 8594	Route to ICT	Andover - Stop 360 Atlanta - Stop 42 Austin - Stop 6064 Brookhaven Stop 320 Cincinnati - Stop 318A Fresno - Stop AW102 Kansas City - Stop 6525 Memphis - Stop 31 Ogden - Stop 6552 Philadelphia - Stop 1-D20.151
Form 8596/Form 8596A	KCSPC IRP Unit	Stop 6052
Form 8599	Refund Inquiry	

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Exhibit 21.1.7-17

Exhibit 21.1.7-17 (Cont. 37) (06-11-2024)
Forms - Routing Guide

Form	ROUTE REPLY TO:	STOP Number
Form 8606	1040-X Unit - see Exhibit 21.1.7-17, Forms - Routing Guide	
Form 8609, and Form 8610 (Keep together)	If "loose" and Part I and II are signed - route to Philadelphia. ***Note:*** If attached to a tax return - leave attached and route to SP for processing of the return.	IRS 2970 Market St Mail Stop 4-E08.141 Philadelphia, PA 19104
Form 8612	OSPC	
Form 8613	OSPC	
Form 8621	Route to ICT	Andover - Stop 360 Atlanta - Stop 42 Austin - Stop 6064 Brookhaven Stop 320 Cincinnati - Stop 318A Fresno - Stop AW102 Kansas City - Stop 6525 Memphis - Stop 31 Ogden - Stop 6552 Philadelphia - Stop 1-D20.151
Form 8621-A	OSPC Deposit	M/S 6059
Form 8633	AUSPC	Stop 6380
Form 8655	OSPC	M/S 6748
Form 8689 "loose"	Route to ICT	Andover - Stop 360 Atlanta - Stop 42 Austin - Stop 6064 Brookhaven Stop 320 Cincinnati - Stop 318A Fresno - Stop AW102 Kansas City - Stop 6525 Memphis - Stop 31 Ogden - Stop 6552 Philadelphia - Stop 1-D20.151
Form 8693	Philadelphia	BLN 4-E08.141

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Exhibit 21.1.7-17 (Cont. 38) (06-11-2024)
Forms - Routing Guide

Form	ROUTE REPLY TO:	STOP Number

Form 8697 (Individual)	Route to ICT	Andover - Stop 360
		  Atlanta - Stop 42
		  Austin - Stop 6064
		  Brookhaven Stop 320
		  Cincinnati - Stop 318A
		  Fresno - Stop AW102
		  Kansas City - Stop 6525
		  Memphis - Stop 31
		  Ogden - Stop 6552
		  Philadelphia - Stop 1-D20.151

Form 8697 (Business)	Cincinnati Accounts Management	Stop 6444G NMF, Team 403
Form 8703	Ogden ICT	M/S 6552
Form 8703 with Amended box checked	EO Accounts	M/S 6710
Form 8716	BMF Entity	KCSPC- Stop 6055 OSPC - M/S 6273
Form 8717	OSPC	
Form 8718	OSPC	
Form 8725	OSPC	
Form 8752	OSPC	
Form 8796	Disclosure	

Form 8802	Philadelphia	Internal Revenue Service
		  US Residency Certification
		  Philadelphia, PA 19255-0625
		
		  BLN 3-G23.100.

Form 8804 (Original or Amended)	OSPC -Sort and Batch Original and Amended together for Code and Edit.	M/S 6054
Form 8804-C, (or Certificate of Reduction Under IRC 1.1446-6) or Form 8813 with Section 1446 Payment voucher (no remit) attached to Form 8804-C	Philadelphia	BLN 4-E08.142
Form 8805, (Original or Amended), or Form 8805 - Copy A and D (no Form 8804 attached	OSPC - Code and Edit	M/S 6054

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Exhibit 21.1.7-17 (Cont. 39) (06-11-2024)
Forms - Routing Guide

Form	ROUTE REPLY TO:	STOP Number

Form 8805 - Copy B and C (no Form 8804 attached)	Route to ICT	Andover - Stop 360
		   Atlanta - Stop 42
		   Austin - Stop 6064
		   Brookhaven Stop 320
		   Cincinnati - Stop 318A
		   Fresno - Stop AW102
		   Kansas City - Stop 6525
		   Memphis - Stop 31
		   Ogden - Stop 6552
		   Philadelphia - Stop 1-D20.151

Form 8811	OSPC Files	Stop 6722
Form 8813 with Remit	OSPC	M/S 6059
Form 8813 (with No Remit or no correspondence or no Form 8804-C attached)		Destroy as Classified Waste
Form 8819	OSPC	

Form 8821	Route per state, see state routing per Form 2848 in this table.	MIRSC - Stop 8423
		   OSPC - M/S 6737
		   PIRSC - 4-H14.123

Form 8821-A	Austin RAVIS	AUSC - Stop 6716

Loose Form 8822	IMF or BMF Entity
	   Note: If Box 2 is checked in Part 1 for Gift, Estate, or Generation Skipping Transfer Tax, route to CSC.
		IMF Entity
		   AUSPC - Stop 6182
		   KCSPC - Stop 6055
		   OSPC - Stop 6273
		BMF Entity
		   KCSPC - Stop 6055
		   OSPC - Stop 6273

Form 8822 (with Correspondence)	Detach Form 8822, place in back and route based on Correspondence.	

Form 8822-B	BMF Entity
	   EP/EO entities. route to OSPC.
		KCSPC - Stop 6055
		   OSPC - M/S 6273

Form 8822, or Form 8822-B **with a Foreign or US Possession Address Change**	BMF Entity	OSPC - M/S 6273

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Exhibit 21.1.7-17 (Cont. 40) (06-11-2024)
Forms - Routing Guide

Form	ROUTE REPLY TO:	STOP Number
Form 8822, or Form 8822-B, with Form 14039	Route to ICT (unless addressed to a specific function)	Andover - Stop 360 Atlanta - Stop 42 Austin - Stop 6064 Brookhaven Stop 320 Cincinnati - Stop 318A Fresno - Stop AW102 Kansas City - Stop 6525 Memphis - Stop 31 Ogden - Stop 6552 Philadelphia - Stop 1-D20.151
Form 8823	Philadelphia – Exam Classification	BLN 4-E08.141
Form 8832	BMF Entity	KCSPC - Stop 6055 OSPC - M/S 6273
Form 8833 "loose"	Route to ICT	Andover - Stop 360 Atlanta - Stop 42 Austin - Stop 6064 Brookhaven Stop 320 Cincinnati - Stop 318A Fresno - Stop AW102 Kansas City - Stop 6525 Memphis - Stop 31 Ogden - Stop 6552 Philadelphia - Stop 1-D20.151
Form 8840	AUSPC Rejects	
Form 8842	OSPC	
Form 8843	AUSPC Rejects	
Form 8849	CSC-send daily "Express" mail with Form 3210 listing EIN's.	Stop 5701G
Form 8854	Austin LB&I	Stop 4301
Form 8855	BMF Entity	KCSPC - Stop 6055 OSPC - M/S 6273
Form 8857	CSC	Stop 840F

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Exhibit 21.1.7-17

Exhibit 21.1.7-17 (Cont. 41) (06-11-2024)
Forms - Routing Guide

Form	ROUTE REPLY TO:	STOP Number

Form 8858	Route to ICT	Andover - Stop 360
		   Atlanta - Stop 42
		   Austin - Stop 6064
		   Brookhaven Stop 320
		   Cincinnati - Stop 318A
		   Fresno - Stop AW102
		   Kansas City - Stop 6525
		   Memphis - Stop 31
		   Ogden - Stop 6552
		   Philadelphia - Stop 1-D20.151

Form 8862	1040-X Unit See Exhibit 21.1.7-17, Forms - Routing Guide	

Form 8865	Route to ICT	Andover - Stop 360
		   Atlanta - Stop 42
		   Austin - Stop 6064
		   Brookhaven Stop 320
		   Cincinnati - Stop 318A
		   Fresno - Stop AW102
		   Kansas City - Stop 6525
		   Memphis - Stop 31
		   Ogden - Stop 6552
		   Philadelphia - Stop 1-D20.151

Form 8866 (Individual)	Philadelphia Refund Inquiry	3-L08-151

Form 8866 (All Others)	Route to ICT	Andover - Stop 360
		   Atlanta - Stop 42
		   Austin - Stop 6064
		   Brookhaven Stop 320
		   Cincinnati - Stop 318A
		   Fresno - Stop AW102
		   Kansas City - Stop 6525
		   Memphis - Stop 31
		   Ogden - Stop 6552
		   Philadelphia - Stop 1-D20.151

Form 8868	OSPC	
Form 8869	BMF Entity	KCSPC - Stop 6055 OSPC - M/S 6273
Form 8870	Exempt Organization (EO) Entity	OSPC - M/S 6273
Form 8871	Exempt Organization (EO) Entity	OSPC - M/S 6273
Form 8872	Exempt Organization (EO) Entity	OSPC - M/S 6273
Form 8876	KCSPC	Stop 6263 P-6

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Exhibit 21.1.7-17 (Cont. 42) (06-11-2024)
Forms - Routing Guide

Form	ROUTE REPLY TO:	STOP Number
Form 8878	AUSPC - EFU Help Desk	Stop 6380
Form 8879	Destroy as Classified Waste	
Form 8879-B, Form 8879-C, Form 8879-F, Form 8879-I, Form 8879-EO, Form 8879-PE Form 8879-S	Destroy as Classified Waste	
Form 8879 EX	Destroy as Classified Waste	
Form 8885	Route to ICT	Andover - Stop 360 Atlanta - Stop 42 Austin - Stop 6064 Brookhaven Stop 320 Cincinnati - Stop 318A Fresno - Stop AW102 Kansas City - Stop 6525 Memphis - Stop 31 Ogden - Stop 6552 Philadelphia - Stop 1-D20.151
Form 8886	OSPC	M/S 4915
Form 8886-T	BMF Entity	OSPC - M/S 6273
Form 8891	Route to ICT	Andover - Stop 360 Atlanta - Stop 42 Austin - Stop 6064 Brookhaven Stop 320 Cincinnati - Stop 318A Fresno - Stop AW102 Kansas City - Stop 6525 Memphis - Stop 31 Ogden - Stop 6552 Philadelphia - Stop 1-D20.151
Form 8892	OSPC	
Form 8893	Ogden TEFRA	M/S 4510
Form 8894	Ogden TEFRA	M/S 4510
Form 8898	Austin LB&I	Stop 4301
Form 8899	OSPC	M/S 1110

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Exhibit 21.1.7-17 (Cont. 43) (06-11-2024)
Forms - Routing Guide

Form	ROUTE REPLY TO:	STOP Number

Form 8903	Route to ICT	Andover - Stop 360
		  Atlanta - Stop 42
		  Austin - Stop 6064
		  Brookhaven Stop 320
		  Cincinnati - Stop 318A
		  Fresno - Stop AW102.
		  Kansas City - Stop 6525
		  Memphis - Stop 31
		  Ogden - Stop 6552
		  Philadelphia - Stop 1-D20.151

Form 8913	Route to ICT	Andover - Stop 360
		  Atlanta - Stop 42
		  Austin - Stop 6064
		  Brookhaven Stop 320
		  Cincinnati - Stop 318A
		  Fresno - Stop AW102
		  Kansas City - Stop 6525
		  Memphis - Stop 31
		  Ogden - Stop 6552
		  Philadelphia - Stop 1-D20.151

Form 8918	OSPC Office of Tax Shelter Analysis (OTSA)	OSPC - M/S 4916
Form 8921	Exempt Organization (EO) Entity	OSPC - M/S 6273
Form 8922	CAWR	MSC, MS 814D6 PSC, BLN 4–G08.151
Form 8924	OSPC	

Form 8925	Route to ICT	Andover - Stop 360
		  Atlanta - Stop 42
		  Austin - Stop 6064
		  Brookhaven Stop 320
		  Cincinnati - Stop 318A
		  Fresno - Stop AW102
		  Kansas City - Stop 6525
		  Memphis - Stop 31
		  Ogden - Stop 6552
		  Philadelphia - Stop 1-D20.151

Form 8928	OSPC	
Form 8937	OSPC	Files, M/S 6722 *Note:* Write "Store in Alpha Files" in the "Remarks" section of Form 3210.

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Exhibit 21.1.7-17 (Cont. 44) (06-11-2024)
Forms - Routing Guide

Form	ROUTE REPLY TO:	STOP Number

Form 8938 (With or W/O Correspondence)	Route to ICT
	Note: attached to Form 1040-X, route to 1040-X unit in SP
		Andover - Stop 360
		  Atlanta - Stop 42
		  Austin - Stop 6064
		  Brookhaven Stop 320
		  Cincinnati - Stop 318A
		  Fresno - Stop AW102
		  Kansas City - 6525
		  Memphis - Stop 31
		  Ogden - Stop 6552
		  Philadelphia - Stop 1-D20.151

Form 8939	CSC Estate and Gift (EG)	Stop 824G

Form 8939 with Amended Return (keep together)	Route to ICT	Andover - Stop 360
		  Atlanta - Stop 42
		  Austin - Stop 6064
		  Brookhaven Stop 320
		  Cincinnati - Stop 318A
		  Fresno - Stop AW102
		  Kansas City - 6525
		  Memphis - Stop 31
		  Ogden - Stop 6552
		  Philadelphia - Stop 1-D20.151

Form 8940 - Do not detach anything.	TEGE Campus Support	Stop 31A TM AW105 7940 Kentucky Dr. Florence, KY 41042
Form 8942	CSC	Stop 5701 G
Form 8944	Andover e-Help **Note:** If PTIN is not provided in line number 3, Route to ICT.	Stop 983 ICT Andover - Stop 360 Atlanta - Stop 42 Austin - Stop 6064 Brookhaven Stop 320 Cincinnati - Stop 318A Fresno - Stop AW102 Kansas City - Stop 6525 Memphis - Stop 31 Ogden - Stop 6552 Philadelphia - Stop 1-D20.151
Form 8945 /Form 8946	Transship Daily to Texas	See Mailing Address for Form W-12
Form 8947	OSPC Office of Tax Shelter	M/S 4916

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Exhibit 21.1.7-17

Exhibit 21.1.7-17 (Cont. 45) (06-11-2024)
Forms - Routing Guide

Form	ROUTE REPLY TO:	STOP Number
Form 8948	OSPC-Files	M/S 6722 ***Note:*** Indicate "Alpha" on the Buck/routing Slip. No Attachment form is needed
Form 8950, Form 8951	OSPC ***Note:*** Keep remit attached to form(s) and mail to EP Voluntary Correction Program.	
Form 8952 (with or without payment)	Centralized Employment Tax Operation (CETO)	Detroit Federal Building 985 Michigan Ave 4th Floor CETO Detroit, Michigan 48226
Form 8955-SSA	OSPC	M/S 6054
Form 8957	AUSPC	Stop 6099 AUSC FATCA
Form 8959	Route to ICT	Andover - Stop 360 Atlanta - Stop 42 Austin - Stop 6064 Brookhaven Stop 320 Cincinnati - Stop 318A Fresno - Stop AW102 Kansas City - Stop 6525 Memphis - Stop 31 Ogden - Stop 6552 Philadelphia - Stop 1-D20.151
Form 8960	Route to ICT	Andover - Stop 360 Atlanta - Stop 42 Austin - Stop 6064 Brookhaven Stop 320 Cincinnati - Stop 318A Fresno - Stop AW102 Kansas City - Stop 6525 Memphis - Stop 31 Ogden - Stop 6552 Philadelphia - Stop 1-D20.151
Form 8962 (Loose)	ERS/Rejects	
Form 8963	OSPC - Office of Tax Shelter Analysis	M/S 4916

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Exhibit 21.1.7-17 (Cont. 46) (06-11-2024)
Forms - Routing Guide

Form	ROUTE REPLY TO:	STOP Number
Form 8965	IMF ERS Rejects	AUSPC - Stop 6126 AUSC KCSPC - Stop 6120 N-1 OSPC - M/S 6121
Form 8966 (Including Extension and Waiver requests)	AUSPC	Stop 6052 AUSC FATCA ***Note:*** Route all correspondence for Extensions and Waivers to Stop 6182 AUSC
Form 9000 (Loose)	IMF Entity Control Unit (ECU)	AUSPC - Stop 6182 KCSPC - Stop 6055 OSPC - Stop 6273
Form 9143 with return	AUSPC Batching	Stop 6054
Form 9155	Submission Processing Accounting Branch	
Form 9208 Form 9209 Form 9210	LBI	AUSPC - Stop 4300 AUSC Philadelphia - BLN 2.H08.200i
Form 9423	Your local CSCO, ACSS if in CSC	ANSC - Stop 832 ATSC - Stop 61 AUSC - Stop 5501 BSC - Stop 661 CSC - Stop 813G FSC - Stop 76107 KCSC - Stop P-4, 5000 MSC - Stop 811 OCS - Stop 5500 PSC - Stop 4 - N31.142
Form 9465	CSCO See IRM 3.10.72.16.5, Special Handling of Collection Forms - Form 9465, Form 433 Series, and Form 2159, Payroll Deduction Agreement.	
Form 9465 with a Form 656	COIC	See IRM 3.10.72.16.3, Form 656 Offer In Compromise

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Exhibit 21.1.7-17 (Cont. 47) (06-11-2024)

Forms - Routing Guide

Form	ROUTE REPLY TO:	STOP Number
Form 9549 **Note:** Leave Letter 718 (SC) attached.	Exam	
Form 9774 Business	Accounts Management	CAMC Stop 6444G NMF, Team 403
Form 9774 Individual	Accounts Management	Philadelphia BLN 3-J23.134 Team 408

Form 12153	ACS Support - CDP Unit
	
	  Note: Always date stamp upon receipt, even if originally date stamped by another IRS office.
		CSC - Stop 813G
		  Fresno - Stop 76100
		  KCSPC - Stop P-4 5050
		  Philadelphia - BLN 4-Q26.132

Form 12256	ACS Support - CDP Unit	CSC - Stop 814-G
		  Fresno - Stop 76100
		  KCSPC - Stop 4-P 5050
		  Philadelphia - BLN 4-Q26.132

Form 12277	Collection Advisory Group	See Pub 4235 for addresses.

Form 12483	Route to ICT	Andover - Stop 360
		  Atlanta - Stop 42
		  Austin - Stop 6064
		  Brookhaven Stop 320
		  Cincinnati - Stop 318A
		  Fresno - Stop AW102
		  Kansas City - 6525
		  Memphis - Stop 31
		  Ogden - Stop 6552
		  Philadelphia - Stop 1-D20.151

Form 12507	CSC	Stop 840F
Form 12508	CSC	Stop 840F
Form 12509	CSC	Stop 840F
Form 12518 (should be attached to Letter 2566 (SC/CG))	If a tax return is attached, route the package to Fresno, Austin, or Brookhaven (Attn: ASFR). If no return attached, destroy.	

Exhibit 21.1.7-17 (Cont. 48) (06-11-2024)
Forms - Routing Guide

Form	ROUTE REPLY TO:	STOP Number
Form 13683 **Note:** If attached to Letter 950-C or Letter 950-D, attach form to back.	Exam	
Form 13711	Collection or Appeals	

Form 13798 - **with** Letter 2700 attached
Form 13798 - **without** Letter 2700 attached
	Designated Agent identified on letter. If Letter is attached, move the form to the top.	If no letter:
		    OSPC - TEFRA - Stop 4510
		    Brookhaven TEFRA - Stop 630

Form 13798L - **with** Letter 2700L attached
Form 13798L - **without** Letter 2700L attached
	Designated Agent identified on letter
	    If Letter is attached, move the Form to the top.
		If no letter:
		    OSPC - TEFRA - M/S 4510
		    Brookhaven TEFRA - Stop 630

Form 13818	Refund Inquiry	
Form 13844	KCSPC - ACS Support	Stop 5050

Form 14039 (loose)
    any Correspondence (White Mail) regarding "ID Theft" or "stolen identity"
	"Expedite" to ICT
	    Exception: If the form or correspondence is specifically addressed to another function or Mail Stop, route to that function.
		Andover - Stop 360
		    Atlanta - Stop 42
		    Austin - Stop 6064
		    Brookhaven Stop 320
		    Cincinnati - Stop 318A
		    Fresno - Stop AW102
		    Kansas City - Stop 6525
		    Memphis - Stop 31
		    Ogden - Stop 6552
		    Philadelphia - Stop 1-D20.151

Form 14039 (attached to a CP or letter)	Leave Form 14039 attached to the back. "Expedite" the package to the function who originated the correspondence.	
Form 14039	Received with Original Return	Attach Form 14039 to the back of the return and route to Submission Processing

Form 14157	If received **loose**
	    Note: If attached to a return, leave attached and route to SP for processing.
		IRS
		    Attn: Return Preparer Office
		    401 W Peachtree Street NW
		    Mail Stop 421-D
		    Atlanta, GA 30308

Form 14157-A (attached to CP notice or IRS letter)	Route the entire package to the function that originated the notice or letter.	

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Exhibit 21.1.7-17 (Cont. 49) (06-11-2024)
Forms - Routing Guide

Form	ROUTE REPLY TO:	STOP Number
Form 14157-A (loose or with correspondence along with any other forms)	Do not detach Form 14157-A from any forms, including Form 14157 and the Form 1040 series.	Route the entire package for scanning to CII.
Form 14402	OSPC - Friv Filer	M/S 4450
Form 14413	AUSPC	ITIN Batching
Form 14415	AUSPC	ITIN Batching
Form 14420 　　Form 14431	Exam	BSC - Stop 613 　　CSC - Stop 8201G 　　MSC - Stop 8223
Form 14692	AUSPC	ITIN Suspense 　　Stop 6085 AUSC
Form 15023	AUSPC	LB&I Stop 4301
Form 15109	CSCO	Stop P-4 5000 　　PO Box 219236 　　Kansas City, MO 64121-9236

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Exhibit 21.1.7-17 (Cont. 50) (06-11-2024)
Forms - Routing Guide

Form	ROUTE REPLY TO:	STOP Number
Affordable Care Act (ACA) Information Return Documents Form 1094-B transmitting Form 1095-B Form 1094-C transmitting Form 1095-C *Note:* Do not separate Loose Form 1094-C	AUSPC or KCSPC	Forward to AUSPC - Stop 6153: Alabama, Arizona, Arkansas, Connecticut, Delaware, Florida, Georgia, Kentucky, Louisiana, Maine, Massachusetts, Mississippi, New Hampshire, New Jersey, New Mexico, New York, North Carolina, Ohio, Pennsylvania, Rhode Island, Texas, Vermont, Virginia, West Virginia, Foreign addresses Forward to KCSPC - Stop 6052: Alaska, California, Colorado, District of Columbia, Hawaii, Idaho, Illinois, Indiana, Iowa, Kansas, Maryland, Michigan, Minnesota, Missouri, Montana, Nebraska, Nevada, North Dakota, Oklahoma, Oregon, South Carolina, South Dakota, Tennessee, Utah, Washington, Wisconsin, Wyoming

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Internal Revenue Manual

Exhibit 21.1.7-17

Exhibit 21.1.7-17 (Cont. 51) (06-11-2024)
Forms - Routing Guide

Form	ROUTE REPLY TO:	STOP Number
Information Returns Program (IRP) Documents – Form 1096 Form 1097-BTC Form 1098 Series Form 1099-A Form 1099-B Form 1099-C Form 1099-CAP Form 1099-DIV Form 1099-G Form 1099-H Form 1099-K Form 1099-INT Form 1099-LTC Form 1099-MISC Form 1099-NEC Form 1099-OID Form 1099-PATR Form 1099-Q Form 1099-R Form 1099-S Form 1099-SA Form W-2G Form 3921 Form 3922 Form 5498 Form 5498-ESA Form 5498-SA	AUSPC, KCSPC or OSPC ***Exception:*** If "loose" Form 1097, Form 1098, Form 1099, Form 3921, Form 3922 and Form 5498 series (or "singles") are received that appear to come from the recipient, forward to Accounts Management. If appears it came from the payor, then route to one of the SP IRP units to be processed.	**Forward to AUSPC - Stop 6153:** Alabama, Arizona, Arkansas, Delaware, Florida, Georgia, Kentucky, Maine, Massachu-setts, Mississippi, New Hampshire, New Jersey, New Mexico, New York, North Carolina, Ohio, Texas, Vermont, Virginia, Foreign address **Forward to KCSPC - Stop 6052:** Alaska, Colorado, Hawaii, Idaho, Illinois, Indiana, Iowa, Kansas, Michigan, Minnesota, Missouri, Montana, Nebraska, Nevada, North Dakota, Oklahoma, Oregon, South Carolina, South Dakota, Tennessee, Utah, Washington, Wisconsin, Wyoming **Forward to OSPC - Stop 6049:** California, Connecticut, District of Columbia, Louisiana, Maryland, Pennsyl-vania, Rhode Island, West Virginia
Form 1098-MA	AUSPC	Stop 6728
"Protective Claim for Refund" indicated on any return	Route to ICT	Andover - Stop 360 Atlanta - Stop 42 Austin - Stop 6064 Brookhaven Stop 320 Cincinnati - Stop 318A Fresno - Stop AW102 Kansas City - Stop 6525 Memphis - Stop 31 Ogden - Stop 6552 Philadelphia - Stop 1-D20.151
Form SF-1152, Form SF-2823, Form SF-3102	IRS OPF Consolidation Site 440 Space Center Drive Lee's Summit, MO 64064	

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Exhibit 21.1.7-17 (Cont. 52) (06-11-2024)
Forms - Routing Guide

Form	ROUTE REPLY TO:	STOP Number
Form SF 2808	US Office of Personnel Management 　Retirement Operations Center 1137 Branchton Rd Boyers, PA 16017	
Form SF-2809 　SF-Form 2817	OSPC	M/S 1508
Form SS-4	BMF Accounts Management	Cincinnati Accounts Management EIN Operation - Stop 532-G
Form SS-8	Brookhaven	Stop 631
Form SS-16	Exempt Organization (EO) Entity	OSPC - M/S 6273
Form TSP-1	Philadelphia	M/S 5721
Form TSP-3	TSP Service Office 　104 Inverness Center PL 　Birmingham, AL 35242	
Form W-2 Copy A	If using the USPS: 　SSA 　Wilkes-Barre Data Operation Center 　Wilkes-Barre, PA 18769 　If using UPS: 　SSA 　Wilkes-Barre Data Operation Center 　ATTN: W-2 Process 　1150 E. Mountain Rd. 　Wilkes-Barre, PA 18702-7997	
Form W-2 Copy B Detached from return and cannot be associated back with return	Route to ICT	Andover - Stop 360 　Atlanta - Stop 42 　Austin - Stop 6064 　Brookhaven Stop 320 　Cincinnati - Stop 318A 　Fresno - Stop AW102 　Kansas City - Stop 6525 　Memphis - Stop 31 　Ogden - Stop 6552 　Philadelphia - Stop 1-D20.151

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Exhibit 21.1.7-17 (Cont. 53) (06-11-2024)
Forms - Routing Guide

Form	ROUTE REPLY TO:	STOP Number
Form W-2 Copy B received from taxpayers	Route to ICT	Andover - Stop 360 　Atlanta - Stop 42 　Austin - Stop 6064 　Brookhaven Stop 320 　Cincinnati - Stop 318A 　Fresno - Stop AW102 　Kansas City - Stop 6525 　Memphis - Stop 31 　Ogden - Stop 6552 　Philadelphia - Stop 1-D20.151
Form W-2 Copy C	Route to ICT	Andover - Stop 360 　Atlanta - Stop 42 　Austin - Stop 6064 　Brookhaven Stop 320 　Cincinnati - Stop 318A 　Fresno - Stop AW102 　Kansas City - Stop 6525 　Memphis - Stop 31 　Ogden - Stop 6552 　Philadelphia - Stop 1-D20.151
Form W-2/Form W-2C/Form W-2P-Form SSA 7000	Route to ICT	Andover - Stop 360 　Atlanta - Stop 42 　Austin - Stop 6064 　Brookhaven Stop 320 　Cincinnati - Stop 318A 　Fresno - Stop AW102 　Kansas City - Stop 6525 　Memphis - Stop 31 　Ogden - Stop 6552 　Philadelphia - Stop 1-D20.151
Form W-3	Social Security Administration 　Wilkes-Barre Data Operation Center 　Wilkes-Barre, PA 18769	
Form W-2C /Form W-3C from SSA	Return to SSA W/note: "Do not send to the IRS."	
Form W-2C/Form W-3C from the taxpayer Payers submitting for filing	SSA Data Operations Center 　ATTN: W-2C process 　1150 E. Mountain Drive 　Wilkes-Barre, PA 18702-7997	
Form W-2/Form W-2G/Form W-8	See IRM 3.10.8, **Information Returns Processing**	

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Exhibit 21.1.7-17 (Cont. 54) (06-11-2024)
Forms - Routing Guide

Form	ROUTE REPLY TO:	STOP Number
Form W-4	See IRM 21.1.7.6.5, **Form W-4 Procedures**, for additional information.	
Form W-4P	Destroy as Classified Waste, if no correspondence attached.	
Form W-4V	Destroy as Classified Waste, if no correspondence attached.	
Employers Form W-4 Listing (No W-4s attached)	Destroy as classified waste.	
Form W-7/Form W-7 (SP)	Transship Daily (Overnight Mail) Form, Return, and all supporting documentation to: IRS 3651 S. I H 35 Stop 6052 AUSC Austin, TX 78741 *Note:* Place original documents in an envelope to protect them and attach the envelope securely to the back of the application with a binder clip or staple the envelope only if you can ensure the documents are not damaged.	
Form W-7TT/ Form 8288/Form 8288-A		Route package to AUSPC ITIN, Stop 6090. *Note:* Place original documents in an envelope to protect them and attach the envelope securely to the back of the application with a binder clip or staple the envelope only if you can ensure the documents are not damaged.

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Exhibit 21.1.7-17 (Cont. 55) (06-11-2024)
Forms - Routing Guide

Form	ROUTE REPLY TO:	STOP Number
Form W-7A	Transship Daily (Overnight Mail) Form and all supporting documentation to:	Internal Revenue Service. Stop 6182 Austin, TX 73301-0066
Form W-8 w/Correspondence	Route to ICT	Andover - Stop 360 Atlanta - Stop 42 Austin - Stop 6064 Brookhaven Stop 320 Cincinnati - Stop 318A Fresno - Stop AW102 Kansas City - Stop 6525 Memphis - Stop 31 Ogden - Stop 6552 Philadelphia - Stop 1-D20.151
Form W-9	Destroy as Classified Waste, if no correspondence attached.	
Form W-10	Destroy as Classified Waste, if no correspondence attached.	
Form W-12	Transship Daily (Overnight Mail) Form and all supporting documentation **(including checks)** to:	IRS Tax Pro PTIN Processing Center PO Box 380638 San Antonio, TX 78268

If forms, notices, or correspondence are worked by Accounts Management, route for scanning to Correspondence Imaging Inventory (CII). CII routes the work electronically to the correct Accounts Management site with the exception of Form SS-4. They must be mailed to Cincinnati Accounts Management EIN Operation Stop 532G.

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Exhibit 21.1.7-18   (05-29-2024)
Miscellaneous Documents/Forms/Correspondence - Routing Guide

Campus Support also receives numerous pieces of correspondence that require some research to determine the proper routing. Some Election Statements, "White Mail", applications, etc., may not have a specific Form or Document Number identified on them. Look for "key words" to help you route to the correct function. A list of some of these items are listed below. Refer to your Lead, or follow local procedure when unsure of disposition.

MISCELLANEOUS DOCUMENT/FORM/ CORRESPONDENCE	ROUTE TO:	ADDRESS OR MAIL STOP Number

"ASFR" (the literal edited in the top margin of the **return**; acronym for Automated Substitute for Return) tax return **Do not transship to SP**.	CSCO	Austin - 5501 AUSC
		    BSC - Stop 661
		    Fresno - Stop 81208

Applications for IRS collections of Child Support payments (Certified by the Area Director of the Office of Child Support Enforcement)	CSCO	CCS
BMF returns with **Foreign** or US Possession Address	OSPC	M/S 6054
BMF Foreign Adjustment request - Foreign tax return/income from a foreign source	OSPC	M/S 6552
Electronic Media e.g., **CDs/ DVDs, Flash Drives/Thumb Drives**	Return to Taxpayer For exceptions see IRM 3.10.72-4, Miscellaneous Documents/Forms/ Correspondence - Routing Guide	Use Return Address from envelope

Correspondence - Miscellaneous or "White Mail" (term used for taxpayer initiated correspondence)	Route to ICT	Andover - Stop 360
		    Atlanta - Stop 42
		    Austin - Stop 6064
		    Brookhaven Stop 320
		    Cincinnati - Stop 318A
		    Fresno - Stop AW102
		    Kansas City - Stop 6525
		    Memphis - Stop 31
		    Ogden - Stop 6552
		    Philadelphia - Stop 1-D20.151

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Exhibit 21.1.7-18 (Cont. 1) (05-29-2024)
Miscellaneous Documents/Forms/Correspondence - Routing Guide

MISCELLANEOUS DOCUMENT/FORM/ CORRESPONDENCE	ROUTE TO:	ADDRESS OR MAIL STOP Number
Correspondence with key words - **"Congressional"** or "I'm writing my Congress person" or "I've already written my Congress person"	Route to ICT *Note:* If it's a letter from a member of the Senate or House of Representatives on their letterhead, give to your manager to expedite routing to proper person. If the "key word" is on a letter from a taxpayer, Accounts Management determines if it meets Taxpayer Advocate (TAS) criteria. Do not automatically route to TAS.	Andover - Stop 360 Atlanta - Stop 42 Austin - Stop 6064 Brookhaven Stop 320 Cincinnati - Stop 318A Fresno - Stop AW102 Kansas City - Stop 6525 Memphis - Stop 31 Ogden - Stop 6552 Philadelphia - Stop 1-D20.151
Correspondence with key words - **"Disaster"**, "Hurricane", "Storm", "FEMA", etc.	**Expedite** Routing to the Appropriate Function	
Correspondence with the key words - **"Economic Impact Payment (EIP) " or "Stimulus Payment"**	Route to ICT	Andover - Stop 360 Atlanta - Stop 42 Austin - Stop 6064 Brookhaven Stop 320 Cincinnati - Stop 318A Fresno - Stop AW102 Kansas City - Stop 6525 Memphis - Stop 31 Ogden - Stop 6552 Philadelphia - Stop 1-D20.151
Correspondence Request for **Form 4868 (IMF) extension** with attached list(s) of Foreign Taxpayers	IMF Entity	AUSPC - Stop 6182

Exhibit 21.1.7-18   Internal Revenue Manual   Cat. No. 38746V (10-08-2024)

Exhibit 21.1.7-18 (Cont. 2) (05-29-2024)
Miscellaneous Documents/Forms/Correspondence - Routing Guide

MISCELLANEOUS DOCUMENT/FORM/ CORRESPONDENCE	ROUTE TO:	ADDRESS OR MAIL STOP Number

Correspondence request for extension of "foreclosure property" grace period pursuant to IRC 856(e) by a **real estate investment trust (REIT)** (Form 1120-REIT)	Route to ICT	Andover - Stop 360
		  Atlanta - Stop 42
		  Austin - Stop 6064
		  Brookhaven Stop 320
		  Cincinnati - Stop 318A
		  Fresno - Stop AW102
		  Kansas City - Stop 6525
		  Memphis - Stop 31
		  Ogden - Stop 6552
		  Philadelphia - Stop 1-D20.151

Correspondence request for extension of "foreclosure property" grace period pursuant to IRC 856(e) by a **real estate mortgage investment conduit (REMIC)** (Form 1066)	Route to ICT	Andover - Stop 360
		  Atlanta - Stop 42
		  Austin - Stop 6064
		  Brookhaven Stop 320
		  Cincinnati - Stop 318A
		  Fresno - Stop AW102
		  Kansas City - Stop 6525
		  Memphis - Stop 31
		  Ogden - Stop 6552
		  Philadelphia - Stop 1-D20.151

Correspondence citing Regulations 1.1502-76(c) which explains why they should not be assessed Late filing and/or late paying penalties	Route to ICT	Andover - Stop 360
		  Atlanta - Stop 42
		  Austin - Stop 6064
		  Brookhaven Stop 320
		  Cincinnati - Stop 318A
		  Fresno - Stop AW102
		  Kansas City - Stop 6525
		  Memphis - Stop 31
		  Ogden - Stop 6552
		  Philadelphia - Stop 1-D20.151

Correspondence mention the Effect of Dissolution of Common Parent under Regulations 1.1502-76	Large Business and Industry	OSPC, M/S 4912

Correspondence from Taxpayer inquiring about their **Refund check** or amount received	Route to ICT	Andover - Stop 360
		  Atlanta - Stop 42
		  Austin - Stop 6064
		  Brookhaven Stop 320
		  Cincinnati - Stop 318A
		  Fresno - Stop AW102
		  Kansas City - Stop 6525
		  Memphis - Stop 31
		  Ogden - Stop 6552
		  Philadelphia - Stop 1-D20.151

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Exhibit 21.1.7-18 (Cont. 3) (05-29-2024)
Miscellaneous Documents/Forms/Correspondence - Routing Guide

MISCELLANEOUS DOCUMENT/FORM/ CORRESPONDENCE	ROUTE TO:	ADDRESS OR MAIL STOP Number

Correspondence from a taxpayer regarding their **Identify Theft** ("White Mail", meaning no IRS notice-if written on a notice, route the notice to the proper function)	Route to ICT	Andover - Stop 360
		  Atlanta - Stop 42
		  Austin - Stop 6064
		  Brookhaven Stop 320
		  Cincinnati - Stop 318A
		  Fresno - Stop AW102
		  Kansas City - Stop 6525
		  Memphis - Stop 31
		  Ogden - Stop 6552
		  Philadelphia - Stop 1-D20.151

Correspondence from taxpayer regarding **Transfer Agreement under 965.** Other possible keywords are 965 liability, transferee, transferor, buyer, assumption or refer-ences to Section 965(h)(3) or 965(i)(2)(C).
Note: Balance Due CP notices related to 965 liabilities should be routed following normal procedures.
	CSCO	Brookhaven CSCO
		  1040 Waverly Avenue Stop 662c
		  Holtsville, NY 11772

Requests for Taxpayer Informa-tion under the Privacy Act/ FOIA (Freedom of Information) /Ex Parte or Subpoena Requests	Disclosure
	Note: If there are questions about the mail piece and if it should be routed to Disclosure, call the Disclosure Help Desk,
		Internal Revenue Service
		  GLDS Support Services
		  4800 Buford Highway
		  Stop 93-A
		  Chamblee, GA 39901

Subpoena with Form 4506 **and a check**	Do not deposit check. Send overnight traceable mail.	Internal Revenue Service
		  Disclosure Scanning Operation
		
		  4800 Buford Highway
		  Stop 93-A
		  Chamblee, GA 39901-0001

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Exhibit 21.1.7-18 (Cont. 4) (05-29-2024)
Miscellaneous Documents/Forms/Correspondence - Routing Guide

MISCELLANEOUS DOCUMENT/FORM/ CORRESPONDENCE	ROUTE TO:	ADDRESS OR MAIL STOP Number
Employee Wage Levy/Levies/ Garnishments	Wage levy or garnishments correspondence, or Correspondence from a company stating they have funds available to us and if not recovered, goes to the State (may be addressed to one of the ACS P.O. boxes).	Route to your local ACS Support function
Employee Plan (EP) (generally Form 5500) or Exempt Organization (EO) (generally Form 990 series) Letter Rulings, Opinion Letters, Administrative Scrutiny Determination Letters (re: Form 5500)	I.R.S. P.O. Box 27063 McPherson Station Washington, DC 20038	
Foreign IRP Documents (e.g., Form 1099)	AUSPC or KCSPC	AUSPC - Stop 6153 KCSPC - Stop 6052
Form CT-1 and Form 94X series returns marked "Amended", "Corrected", or "Revised"	Route to ICT	Andover - Stop 360 Atlanta - Stop 42 Austin - Stop 6064 Brookhaven Stop 320 Cincinnati - Stop 318A Fresno - Stop AW102 Kansas City - Stop 6525 Memphis - Stop 31 Ogden - Stop 6552 Philadelphia - Stop 1-D20.151
Form 1040 - Loose Schedule H	IMF Campus - Batch with Form 1040	
Form 5500 - Loose Schedules A/C/ D/E/F/G/H/I/R and T	Destroy as "Classified Waste"	
Form 5500 - Schedule SSA	OSPC	M/S 6054
Form 5500 Postcard (received from Vendor)	Employee Plans (EP) Entity	OSPC - M/S 6273
SSA "reconciliation letters" **SSA-L-93-SM/SSA-L 94-SM** that need handling or responses by SSA	Social Security Administration	Social Security Administration Division of Business Services Attn: RECON BRANCH 4-E-20 North Block Metro West Building 300 N. Greene St. Baltimore, MD 21290-0300

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Exhibit 21.1.7-18 (Cont. 5) (05-29-2024)
Miscellaneous Documents/Forms/Correspondence - Routing Guide

MISCELLANEOUS DOCUMENT/FORM/ CORRESPONDENCE	ROUTE TO:	ADDRESS OR MAIL STOP Number
SSA "reconciliation question-naires" **SSA-95-SM/SSA-97-SM** that you determine requires handling or responses by SSA	Social Security Administration	Social Security Administration Division of Business Services Attn: RECON BRANCH 4-E-20 North Block Metro West Building 300 N. Greene St. Baltimore, MD 21290-0300
IMF Returns with **Foreign** or U.S. Possession Address	AUSPC	
Informant Letters	OSPC	Stop 6273
Information Returns (**IRP**) **Documents**	AUSPC and KCSPC	See Exhibit 21.1.7-17, Forms - Routing Guide, for a list of the applicable States. AUSC - Stop 6153 KCSC - Stop 6052
"KITA/KIA" – IMF Form 1040, Form 1040-X, or Form 4868	KCSPC – Expedite shipping with Tracking Number	ATTN: KITA Coordinator for AM
LM-2/LM-3 (EO related Form)	Dept. of Labor, Office of Labor Management Standards 200 Constitution Ave. Room N 5616 Washington, DC 20210	
Misdirected/Mis-sent mail (opened in error)	Insert date stamped Notice 1256 in envelope and return to the carrier.	
OCSE-20 (Dept. of Health and Human Services)	Accounting Branch	
PBGC Form 1	PBGC P.O. Box 64886 Baltimore, MD 21264-4880	
PS-1510	Route to ICT	Andover - Stop 360 Atlanta - Stop 42 Austin - Stop 6064 Brookhaven Stop 320 Cincinnati - Stop 318A Fresno - Stop AW102 Kansas City - Stop 6525 Memphis - Stop 31 Ogden - Stop 6552 Philadelphia - Stop 1-D20.151

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Exhibit 21.1.7-18 (Cont. 6) (05-29-2024)
Miscellaneous Documents/Forms/Correspondence - Routing Guide

MISCELLANEOUS DOCUMENT/FORM/ CORRESPONDENCE	ROUTE TO:	ADDRESS OR MAIL STOP Number

"RD" (Return Delinquency) tax return
 	
Note: If "RD" (the literal edited in the top margin) is **circled,** continue processing.
	CSCO	**IMF -**
		    Austin - Stop 5501 AUSC
		    Fresno - Stop 81208

RCMW 501-1 (Illinois Land and Trust Form) - (loose)	Destroy	
RCMW 501-1 attached to Form 56 (Keep together.)	BMF Entity	OSPC - M/S 6273
Form 53 R.O. Report	CSCO	
Request for **Installment Agreement**, Form 9465 Form 433 Series, or Form 2159	CSCO See IRM 3.10.72.16.5, Special Handling of Collection Forms - Form 9465, Form 433 Series, and Form 2159, Payroll Deduction Agreement.	

Request for Tax Forms	National Distribution Center
	    1201 N. Mitsubishi Motorway
	    Bloomington, IL 61705-6613
		Forward Taxpayer's request for tax forms weekly, at a minimum.

"Section 108(i) Election"	If attached to a tax return, or literal written in the top margin, continue processing.	

Security Agreement relating to foreign real estate	IRS A/C International
	    950 L'Enfant Plaza SW
	    Washington DC 20024
	    Attn: IN:C:CQ:SPS 6039(c)	

Special Enrollment Exam	IRS
	    985 Michigan Ave
	    RM 439
	    Detroit, MI 48226	

TD F 90-22.1
    If Report of Foreign Bank and Financial Accounts User Fees is attached to a tax return, detach the return for processing. Mail the Form only.
	U. S. Department of the Treasury
	    P.O. Box 32621
	    Detroit, MI 48232-0621	

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Exhibit 21.1.7-18 (Cont. 7) (05-29-2024)
Miscellaneous Documents/Forms/Correspondence - Routing Guide

MISCELLANEOUS DOCUMENT/FORM/ CORRESPONDENCE	ROUTE TO:	ADDRESS OR MAIL STOP Number
U.S. Bankruptcy Court Papers (Chapter 7 and 13)	Philadelphia	5-Q30.133
"VCAP" (Voluntary Compliance on Alien Program) on Return or Correspondence	TE/GE Area Office	
Form W-9	If correspondence attached that requires a response, route for scanning to CII; otherwise, destroy.	
Form 211	OSPC	M/S 4110
Form 390	Government of American Samoa Pago Pago American Samoa 96799	
Form 872	CSCO	
Form 2504-S	Exam	
Form 4422	Area Office shown below Entity section	See Pub 4235, Collection Advisory Group Addresses, for complete Mailing Address
Form 5305	Return to sender. Follow local procedures to research address, if no return address on envelope for the Form 5305 series.	
Form 5305A/Form 5305-E	Return to sender	
Form 5305 SEP	Return to sender. Follow local procedures to research for address, if no return address on envelope for the Form 5305 series. If none found, destroy.	
Form 5306-A	I.R.S. Attn: EP Opinion/Advisory Letter P.O. Box 27063, McPherson Station Washington, DC 20038	

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Exhibit 21.1.7-18 (Cont. 8) (05-29-2024)
Miscellaneous Documents/Forms/Correspondence - Routing Guide

MISCELLANEOUS DOCUMENT/FORM/ CORRESPONDENCE	ROUTE TO:	ADDRESS OR MAIL STOP Number

Form 5308	IRS
	   Commissioner, TE/GE
	   Attn: SE:T:EP:RA
	   P.O. Box 27063 McPherson Station
	   Washington, DC 20038	

Form 8210	IRP Civil Penalty Function	Philadelphia, BLN 4-G08.151
Form 8233		Philadelphia, BLN 3-E08.123

Form 8300	Detroit Computing Center
	   PO Box 32621
	   Detroit, MI 48232	

Form 8508	MCC
	   Attn: Information Reporting Program
	   240 Murall Dr.
	   Kearneysville, WV 25430	

Form 8725	KCSPC ANMF	

Form 8809	Internal Revenue Service
	   1973 N Rulon White Blvd
	   Mail Stop 6054
	   Ogden, UT 84404	

Form 8850	If any correspondence attached that requires a response, route to ICT for scanning; otherwise, destroy.	Andover - Stop 360
		   Atlanta - Stop 42
		   Brookhaven Stop 320
		   Cincinnati - Stop 318A
		   Fresno - Stop AW102
		   Kansas City - Stop 6525
		   Memphis - Stop 31
		   Ogden - Stop 6552
		   Philadelphia - Stop 1-D20.151

Form 8875	BMF Entity	OSPC - M/S 6273

Form 9325	If any correspondence attached that requires a response, route to ICT for scanning; otherwise, destroy.	Andover - Stop 360
		   Atlanta - Stop 42
		   Austin - Stop 6064
		   Brookhaven Stop 320
		   Cincinnati - Stop 318A
		   Fresno - Stop AW102
		   Kansas City - Stop 6525
		   Memphis - Stop 31
		   Ogden - Stop 6552
		   Philadelphia - Stop 1-D20.151

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Exhibit 21.1.7-18 (Cont. 9) (05-29-2024)
Miscellaneous Documents/Forms/Correspondence - Routing Guide

MISCELLANEOUS DOCUMENT/FORM/ CORRESPONDENCE	ROUTE TO:	ADDRESS OR MAIL STOP Number
Form 9779	EFTPS Enrollment Processing Center P.O. Box 173788 Denver, Colorado 80217-3788	
Form 9783	EFTPS Enrollment Processing Center P.O. Box 173788 Denver, Colorado 80217-3788	
Form 9787	EFTPS Enrollment Processing Center P.O. Box 173788 Denver, Colorado 80217-3788	
Form 9789	EFTPS Enrollment Processing Center P.O. Box 173788 Denver, Colorado 80217-3788	
Form 13614-C	If any correspondence attached that requires a response, route to ICT; otherwise, destroy.	Andover - Stop 360 Atlanta - Stop 42 Austin - Stop 6064 Brookhaven Stop 320 Cincinnati - Stop 318A Fresno - Stop AW102 Kansas City - Stop 6525 Memphis - Stop 31 Ogden - Stop 6552 Philadelphia - Stop 1-D20.151
Form 13614-NR	If any correspondence attached that requires a response, route to ICT; otherwise, destroy.	Andover - Stop 360 Atlanta - Stop 42 Austin - Stop 6064 Brookhaven Stop 320 Cincinnati - Stop 318A Fresno - Stop AW102 Kansas City - Stop 6525 Memphis - Stop 31 Ogden - Stop 6552 Philadelphia - Stop 1-D20.151

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Exhibit 21.1.7-19   (01-26-2024)
Examination Technical Services

If a Form 921, Consent to Extend the Time to Assess Income Tax, is received in a Campus and needs the "INTERNAL REVENUE SERVICE SIGNATURE AND TITLE" completed or there is any reference to Rev. Proc. 92-29, route it to the designated office using the chart below. If you are sending anything related to Rev. Proc. 92-29 (i.e., "Request to Use the Alternative Cost Method as Provided by Rev. Proc. 92-29", "Annual Statement on the Alternative Cost Method as Provided by Rev. Proc. 92-29", Form 921, Form 921-I, or Form 921-P), note in the body of the Form 3210 "Documents for Rev. Proc. 92-29 case".

States	IRS Mailing Address
All States	Rev. Proc. 92-29 Coordinator 31 Hopkins Plaza, Room 1108 Baltimore, MD 21201-2825

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