



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

3.13.6

DECEMBER 3, 2024

EFFECTIVE DATE

(01-01-2025)

PURPOSE

- (1) This transmits revised IRM 3.13.6 Campus Document Service, Submission Processing Image Control Team (ICT) Correspondence Scanning.

MATERIAL CHANGES

- (1) IRM 3.13.6.2.1(23) -Removed the following: Ogden only - all 1040-X received in Ogden transshipped to Kansas City SP. This process mirrors the current procedures AM is following for all ramp down sites in which only a Campus Support function is available to ensure SP 1040-X requirements are addressed (follow statue procedures) - IPU 24U0608 issued 05-06-2024.
- (2) IRM 3.13.6.2.7(3) (i) - Removed "the Separator Sheets are printed on colored paper to assist in the location of cases for rescanning" - IPU 24U0894 issued 08-01-2024.
- (3) IRM 3.13.6.8 - Updated the Scanner Model Chart with the new model numbers - IPU 24U0454 issued 03-27-2024.
- (4) IRM 3.13.6.10 - Added additional instructions for uploading documents to Ephesoft - IPU 24U0277 issued 02-22-2024.
- (5) IRM 3.13.6.10(1) - Added uploading EEFax - Added "or designated employee" - IPU 24U0044 issued 01-04-2024.
- (6) Exhibit 3.13.6-1 - Appendix A - Added refer to Exhibit 3.13.6-14 for scanning instructions when Form 14039 is attached to Form 1040X. Doc Type: 1040X, Category Code: XRET (One Sort). Program Code: 710-40051 - IPU 24U0044 issued 01-04-2024.
- (7) Exhibit 3.13.6-1 - Appendix A - Added refer to Exhibit 3.13.6-14 for scanning instructions when Form 14039 is attached to Form 1040X. Doc Type: 1040X, Category Code: XRET (One Sort). Program Code: 710-400517 - IPU 24U0044 issued 01-04-2024.
- (8) Exhibit 3.13.6-1 - Appendix A - (4) Added "NFR" to the following sentence. (4) Areas other than Code & Edit may also write "TC 150" or "TC 150 posted" or "NFR" - IPU 24U0227 issued 02-07-2024.
- (9) Exhibit 3.13.6-1 - Appendix - Adding scanning instructions for Letter 474C responses not containing RICS/RIVO IDRS number; Doc Type: Correspondence: Program Number: 710-40000, Category Code: TPRQ - IPU 24U0868 issued 07-25-2024.
- (10) Exhibit 3.13.6-1 - Changed IDRS numbers for the following: 1040-X Domestic and Spanish Letter 6174 or Letter 6174 to 0534026194, 1040X-X, 1040-X Erroneous Zero Returns-Transcription Error- to 0538706285 - IPU 24U0962 issued 09-09-2024.
- (11) Exhibit 3.13.6-2 - Appendix B- Added scanning instructions when Form 14039 is attached to Form 1040X, Doc Type: II IMF-INT 1040-X: Category Code: IXRT: Program Code: 710-33080 - IPU 24U0044 issued 01-04-2024.
- (12) Exhibit 3.13.6-2 - Appendix B- Added scanning instructions when Form 14039 is attached to Form 1040X, Doc Type: II IMF-INT 1040-X: Category Code: ITLR: Program Code: 710-33080 - IPU 24U0044 issued 01-04-2024.

- (13) Exhibit 3.13.6-2 - Appendix B- Added scanning instructions when Form 14039 is attached to Form 1040X, Doc Type: II Internal Requests: Category Code: IRRQ: Program Code: 710-33040 - IPU 24U0044 issued 01-04-2024.
- (14) Exhibit 3.13.6-2 - Appendix B- Added scanning instructions when Form 14039 is attached to Form 1040X, Doc Type: II Internal Requests Spanish: Category Code: IRRQ: Program Code: 710-33041 - IPU 24U0044 issued 01-04-2024.
- (15) Exhibit 3.13.6-2 - Added 1040-X VITA - Doc Type: II 1040-X, Program Code: 710-33080, Category Code: can be identified by **VITA 1040NR** should be written on the top of the 1040-X, scan to IDRS 0542984742 - IPU 24U0561 issued 04-24-2024.
- (16) Exhibit 3.13.6-2 - Changed IDRS numbers for following; 1040-X International French Social Taxes to IDRS 0530298413, 1040-X Erroneous Zero Returns-Transcription Error- to 0538706285, Form 4227 to IDRS 0534037958 - IPU 24U0962 issued 09-09-2024.
- (17) Exhibit 3.13.6-3 - Added MFT 03 for Doc Type: BI CP194: Program Code 710-33030 - IPU 24U0918 issued 08-14-2024.
- (18) Exhibit 3.13.6-4 - Changed the Program Code 710-10050 to 710-10051 for the following Doc Types: BMF Form 941C-X, 941X, 943, 944X and 945X - IPU 24U0300 issued 02-28-2024.
- (19) Exhibit 3.13.6-4 - Changed IDRS number 0430489341 to 0430440144, Doc Type: Internal Request, Category Code: IRRQ: Program Code: 710-10000 - IPU 24U0454 issued 03-27-2024.
- (20) Exhibit 3.13.6-4 - Changed IDRS number 0430440144 to 0430440114 - IPU 24U0515 issued 04-12-2024.
- (21) Exhibit 3.13.6-4 - Per AM the Form 1120C instructions have been removed, use the Form 1120 instructions in Exhibit 3.13.6-4 for Form 1120C - IPU 24U0667 issued 05-22-2024.
- (22) Exhibit 3.13.6-4 - Updated Scanning instructions for Doc Type: BMF Misc CP194 - IPU 24U0815 issued 07-01-2024.
- (23) Exhibit 3.13.6-4 - Added MFT 03 for Doc Type: BI MISC CP194: Program Code 710-15429 - IPU 24U0918 issued 08-14-2024.
- (24) Exhibit 3.13.6-4 - Changed IDRS number 94XX Domestic Cases, 0430440114 to 0430407054, Doc Type: Internal Request, Category Code: IRRQ: Program Code: 710-10000 - IPU 24U0960 issued 09-06-2024.
- (25) Exhibit 3.13.6-9 - Changed IDRS number 0442189338 to 0442177495 - IPU 24U0815 issued 07-01-2024.
- (26) Exhibit 3.13.6-11 - Removed IDRS number 0433020103, replaced with 0433018072 - IPU 24U0925 issued 08-16-2024.
- (27) Exhibit 3.13.6-14 - Appendix N - Added scanning instructions when Form 14039 is attached to Form 1040X, Doc Type: ID Theft IDT1: Category Code: IDT1: Program Code: 710-40011 (English and Spanish). - IPU 24U0044 issued 01-04-2024.
- (28) Exhibit 3.13.6-14 - Appendix N - Added scanning instructions when Form 14039 is attached to Form 1040X, Doc Type: ID Theft IDT4: Category Code: IDT4: Program Code: 710-35724 (English and Spanish). - IPU 24U0044 issued 01-04-2024.
- (29) Exhibit 3.13.6-16 - Changed IDRS number 0430404307 to 0430499515, Category Code 965X - IPU 24U0300 issued 02-28-2024.

EFFECT ON OTHER DOCUMENTS

IRM 3.13.6, dated December 1, 2023 (effective January 01, 2024) is superseded. The following IPU's are incorporated throughout the IRM from 01-01-2024 to 09-09-2024: 24U0044, 24U0227, 24U0277, 24U0300, 24U0454, 24U0515, 24U0561, 24U0608, 24U0667, 24U0815, 24U0868, 24U0894, 24U0918, 24U0925, 24U0960, 24U0962.

AUDIENCE

Taxpayer Services Employees in the Image Control Team (ICT) duties are Batching, Document Preparation, Scanning, Review, Validate Forms and Correspondence scanned by Submission Processing for Accounts Management.

James L. Fish
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Customer Account Services
Taxpayer Services

3.13.6

Submission Processing Image Control Team (ICT) Correspondence Scanning

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3.13.6.1 (12-01-2017) Program Scope and Objectives

- (1) **Purpose:** The Image Control (ICT) team provides services for Accounts Management (AM) by scanning their correspondence and forms, sent in by taxpayer's requesting adjustments to their accounts. The Kodak scanner uses the Ephesoft software to convert paper documents into digital images that are posted to the Accounts Management - Correspondence Imaging Inventory (CII).
- (2) **Audience:** The primary users are Submission Processing employees, mainly clerks, tax examiners, and managers from Submission Processing.
- (3) **Policy Owner:** The Director of Submission Processing.
- (4) **Program Owner:** Return Processing Branch Mail Management/Data Conversion (an Organization within Submission Processing).
- (5) **Primary Stakeholders:** Affected by these procedures or have input to the procedures which may include a change in work flow additional duties, change in established time frames, and similar issues are:
 - Accounts Management (AM)
 - Small Business/Self Employed (SB/SE)
 - Taxpayer Advocate Service (TAS)
 - Tax Exempt/Government Entities (TEGE)
 - Office of Servicewide Penalties are affected by the completion of these data records to posting.
 - Chief Counsel, Information Technology programmers
- (6) **Program Goals:** To correctly and efficiently scan documents using the Ephesoft software for posting to the Correspondence Image System (CII).

3.13.6.1.1 (12-01-2017) Background

- (1) The Image Control Team (ICT) scans taxpayer submitted amended and duplicate filed returns, claims, loose forms, and correspondence and internal adjustment requests using the Kodak scanner and Ephesoft software to convert the paper documents into digital images that post to the Correspondence Imaging System (CII) for use by Accounts Management staff. The daily workflow consists of batching, document preparation, scanning, review, validation, error inventory, and quality review.

3.13.6.1.2 (12-01-2017) Authority

- (1) The following provide authority for the instructions in this IRM to be performed in support of completing compliance functions to make credits or refunds of any internal revenue tax, processing of non-revenue forms, and administrative support forms.
 - a. IRM deviations must be submitted in writing following and elevated through appropriate channels for executive approval.
 - Code sections which provide the IRS with the authority to issue levies.
 - Congressional Acts which outline additional authorities and responsibilities like the Travel and Transportation Reform Act of 1998 or the Tax Reform Act of 1986.
 - Policy Statements that provide authority for the work being done.

Note: The above list may not be all inclusive of the various updates to the IRC.

3.13.6.1.3
(12-01-2017)
Responsibilities or Roles

- (1) The Operations manager secures, assigns and provides training for the staff.
- (2) The Planning and Analysis Staff provides feedback and support to local management and headquarters.
- (3) The team manager/lead assign, monitor, and control the workflow to accomplish timely completion of the tasks required throughout this IRM.
- (4) The team employees apply the instructions present to the assigned task on the Ephesoft system to accurately convert paper data to electronic data.

3.13.6.1.4
(12-01-2017)
Program Management and Review

- (1) **Program Reports:** The reports below are used to gather data for receipts, quality review, production and inventory for the Image Control Team and report and monitor daily and weekly status of the program to completion.
 - The ICT Weekly Report captures the inventory and production data to ensure timeliness measures are maintained.
 - The Ephesoft Reports are retrieved from Business Objects.
 - The Embedded Quality Submission Processing (EQSP) Report.
- (2) **Program Effectiveness:** Management measures goals using standard managerial reports by documents processed per hour reports. Each functionality must meet or exceed the program completion date stated in IRM 3.30.123, Work Planning and Control Processing Timeliness: Cycles, Criteria, and Critical Dates.
- (3) **Annual Review:** Review the processes included in this manual annually to ensure accuracy and promote consistent tax administration. This may be included under responsibilities for a manager.

3.13.6.1.5
(12-01-2017)
Program Controls

- (1) Management uses unit production cards (UPCs) to measure and record activity in each functionality of this program.

3.13.6.1.6
(09-21-2020)
Terms and Acronyms

- (1) The following table defines terms that appear throughout this IRM section.

Term	Definition
Audience	The employees responsible for action or who require knowledge about the program, process or activity, identified by job title, role, specific office or business unit.

Term	Definition
Authorized delegate	The senior manager delegated responsibility for IMD program administration by the member of the Senior Executive Service with program oversight per Delegation Order 1-69 (New), Authorization to Approve an Internal Management Document (IMD). Business unit. The highest-level operating division or office headed by an executive. Example: IRS business units include Small Business/Self-Employed (SB/SE), Appeals and Human Capital Office (HCO).
Filing season IRM	An IRM section that contains tax year-specific information and must be published by a certain date, so employees can be trained to perform their jobs in time for the upcoming tax filing season.
Internal control	A tool routinely used by management, or an integral component of a business unit's management, that assures the following objectives are achieved: <ul style="list-style-type: none"> • Effectiveness and efficiency of operations • Reliability of reporting for internal and external use • Compliance with applicable laws and regulations See IRM 1.4.2 Determine Existing Controls, for examples.
Internal management document	An official communication that designates policies and authorities and delivers instructions to IRS officials and employees.
IRM owner	The program office with primary responsibility for writing and maintaining IRM content whose program director approves the IRM. Manager The employee's first-line manager.

Term	Definition
Policy owner	The program office responsible for the policy/policies published in this IRM section; normally the executive of the operation.
Program controls	The reviews and quality assurance activities associated with the program. Program director .
Program director	The member of the Senior Executive Service, or their authorized delegate, responsible for program administration, including issuance and approval of IMDs. For information on who can be an authorized delegate, see IRM 1.2.2.2.53, Delegation Order 1-69 (New), Authorization to Approve an Internal Management Document (IMD).
Program goals	The objectives or goals for the specific program and the results from following the processes and procedures of the program.
Program owner	The program office that typically reports to the policy owner and is responsible for the administration, procedures and updates related to the program.
Purpose	A description of the program, process or activity that identifies program objectives, employees responsible for action(s), and the type of work employees perform.
Program reports	The reports and reporting mechanisms produced under the program.
Stakeholder	The office or business unit responsible for the program policy or whose processes or procedures are affected. These offices generally include those who are responsible for reviewing and approving the IRM.

- (2) The following is a list of the acronyms that are used in this IRM section, this IRM uses prompts for data entry and are defined in the charts.

Acronyms	Definition
AFCI	Affordable Care Act Fee Claims Inventories
ATIN	Application for IRS Individual Taxpayer Identification Number
AM	Accounts Management
AMS	Accounts Management Services
BPD	Brand Prescription Drugs
BMF	Business Master File
BI	Business International
CAT A	Category A
CC	Command Code
CII	Correspondence Imaging Inventory
CIS	Correspondence Imaging System
CP	Computer Paragraph
CORR	Correspondence
CSR	Customer Service Representative
DLN	Document Locator Number
Doc Prep or Doc Prepped	Document Preparation
EIN	Employee Identification Number
ICT	Image Control Team
IDT	Identify Theft
IDRS	Integrated Data Retrieval System
IDTVA	Identify Theft Victim Assistance
II	Individual International
IMF	Individual Master File
IRM	Internal Revenue Manual
IPF	Insurance Provider Fee
MM/DD/YYYY	Month-Month/Day-Day/Year-Year
MISC	Miscellaneous
NOL	Net Operating Loss
OCR	Optical Character Recognition
PII	Personally Identifiable Information

Acronyms	Definition
QR	Quality Review
Mail Sorters	Service Center Automated Mail Processing System
SEID	Standard Employee Identifier
SSN	Social Security Number
SP	Submission Processing
TAS	Taxpayer Advocate Service
UPC	Unit Production Cards

3.13.6.1.7
(05-11-2017)

Related Resources

- (1) IRM 21.5.1.4.2.4 Received Date – Determination
- (2) IRM 21.5.1.5 Correspondence Imaging System (CII) Procedures.
- (3) IRM 21.5.2.4.23.4 Statute Imminent Documents
- (4) IRM 25.23.2.2.2 Priority Handling of Identity Theft Cases
- (5) IRM 4.19.13.24 Form 3949-A Routing Instructions
- (6) IRM 3.10.72-1 Routing Guide/Local Maildex
- (7) IRM 3.10.72-2Correspondex C Letters – Routing Guide
- (8) IRM 3.10.72-3 Computer Paragraph (CP) Notices – Routing Guide
- (9) IRM 3.10.72-4 Miscellaneous Documents/Forms/Correspondence – Routing Guide
- (10) IRM 3.10.72.5.5.2 Routing to Statutes
- (11) IRM 3.10.72.5.14 Extracting and Routing - Form 14039, Identity Theft Affidavit

3.13.6.2
(07-14-2017)

General Image Control Team Overview

- (1) IRM deviations must be submitted in writing following instructions from IRM 1.11.2, *Internal Revenue Manual (IRM) Process*, IRM Standards and elevated through appropriate channels for executive approval.
- (2) When ICT employees assist with other workloads inside the Receipt and Control restricted area, management must first temporarily restrict their IDRS profile using RSTRK definer U. This action will remove CC DOALL from the employees' IDRS profile. The manager or Unit IDRS Security Representative (USR) can add or remove a restriction. ICT employees are not badged for access to the Receipt and Control restricted area (R on badge).
- (3) This IRM provides instructions for the ICT clerks for Production Scanning, Exception Processing-Quality Control, Exception Processing—Reimage Request, and Scanner Maintenance in support of the Correspondence Imaging System (CII) for the Accounts Management (AM) Adjustments function.

- (4) To avoid any unnecessary delays for the taxpayer, ICT Scanner Operators are required to perform a cursory review of all scanned documents ensuring the image is clear and legible.
- (5) The Correspondence Imaging System (CII) consists of Production Scanning/ Imaging, Quality Control, Review and Validation. The ICT clerks will utilize the CII Workflow application to work the Error Inventory and Reimage Requests. Access to the CII Workflow application requires the user to be logged into IDRS first. ICT clerks need special access provided by the CII office to process Reimage requests.

3.13.6.2.1
(05-06-2024)
Incoming Documents

- (1) The Image Control Team (ICT) will forward all incoming AM correspondence to the AM Customer Service Representative (CSR) Screener. The AM CSR Screener will sort the correspondence prior to being scanned into CII. The CSR Screeners will make the sort determination on Correspondence, not the ICT clerks. ICT will **date** stamp the document after it returns from AM.
- (2) The AM CSR Screener determines if loose W2's need scanning if not notated. Not all W2's need scanning if there is an open case.
- (3) All ICT employees identifying discovered remittances that are cash or other items of value, including credit, debit, and gift cards, must immediately notify their unit manager or designee following the IRM 3.8.46.1(2) and (3)(a), (b),(c), *Discovered Remittances* instructions.
- (4) All cases involving identity theft will receive priority treatment, refer to IRM 25.23.2.2.2- *Priority Handling of Identity Theft Cases*. Envelopes must be kept and scanned with all IDT cases.
- (5) When IDTVA cases are received by fax with unprocessed returns or copies of IRS initiated correspondence attached. Refer to IRM 3.10.72.5.14, *Extracting and Routing - Form 14039, Identity Theft Affidavit*.
- (6) Scan IDTVA batches as IORS, and AM-IDTVA must batch OARS documents separately and expedite to ICT, scan as priority 1.
- (7) Only the AM-IDTVA work with compliance involvement is pre-screened and pre-batched prior to ICT following guidance in Exhibit 3.13.6-14. This guidance must not be applied to the ICTI processing of loose Form 14039. The ICT clerks are not required to perform additional research. The documents must be sent with the Form 3210.

Note: Guidance for batching cases for the AM-IDTVA Return Preparer Misconduct program refer to Exhibit 3.13.6-1 and Exhibit 3.13.6-13.

- (8) Ogden only - 3949 A sorting and routing instructions refer to: IRM 3.28.2 Information Referral Process for Form 3949-A
- (9) All ICT sites must use the following references for processing their work: IRM RM 3.10.72-4, *Computer Paragraph (CP) Notices - Routing Guide*, IRM 3.10.72.5.5.2 *Routing to Statutes*, IRM 3.10.72.5.4, *Date Stamping Acknowledgements*.
- (10) Correspondence received in ICT intended for AM and is "rejected" back from the AM Screeners with their comments stating "not" AM Screening criteria, will

be stamped with the ICT received date. They will be scanned using the "Correspondence" doc type. Refer to the Exhibits for scanning instructions.

- (11) Documents will be received in the ICT area sorted by document type within an IRS Received Date. Some Document Types will require additional sorting in ICT.
- (12) All DLN numbered documents must be sorted, scanned, and temporarily stored separately from unnumbered documents because they will be refiled in the Files function after the storage period has expired.
Refer to IRM 10.5.1.2.2 (3), Sensitive but Unclassified (SBU) Data.
- (13) Follow current established procedures for determining the received date on incoming receipts. Refer to IRM 21.5.1.4.2.4, *Received Date - Determination*.
- (14) When there is no IRS or handwritten received date on the document, use the following priority list when you are unsure of the IRS received date.

- a. Latest postmark or private delivery service date on the envelope.
- b. Service Center Automated Mail Processing System (Mail Sorters) digital dates.

Note: Mail Sorters sprays a digital date on the envelope.

- c. Date the document/correspondence was prepared or signed.

Exception: If the only available date is from a copy of a previously filed return, do not use the copied signature's date. Continue to (d) or (e) below.

- d. Julian Date of the Document Locator Number (DLN) minus 10 business days.

Note: The Julian Date is the 6-8 digits of a DLN. Using a fictitious example for PII purposes, in the DLN 00111-111-11100-1, the Julian Date is 111. Refer to DLN Composition in Document 6209, IRS Processing Codes and Information, for additional information.

- e. Today's date minus 10 business days.

Note: For information concerning the Statute Reprocessable Return, see IRM 21.5.2.4.23.4, *Statute Imminent Documents*.

- f. Once the correct received date is determined, write the date in the top right corner of the first page of the document as follows: IRS RCVD DT MM/DD/YYYY.

- (15) On computer-generated cases, use the transcript or notice date minus 14 days to determine the IRS received date. If no computer generated date is present, use the IRS received date on the source document. The received date of the duplicate return must be determined by using the CP36/TRNS 193 date on IDRS or CII, minus 14 days.

Note: CP 98, CP 198, Push Code Condition, resulting from a TPI must be controlled using the IRS received date of the source document.

- (16) Carryback claims are priority cases and must be identified for expedite scanning. Carryback claims can be received at any site. The receiving site will scan the claims to the appropriate site as outline in Exhibit 3.13.6-8, *Appendix H-Scanning of Carryback Applications/Claims-IMF/IMF International*. Form

1040-X and Form 1120X may not have carryback claims separated and identified prior to receipt, when date stamping these forms. Form 1120 treat as a carryback if page (4) Line 11 has an x in the box.

- Check Part 2 on Form 1120X or Line 1 on Form 1040-X form to determine if the carryback box is marked.
- If the box is checked, treat form as a carryback and expedite scanning.
- If the box is not checked or any other indication of Net Operating Loss (NOL) on the form itself but may have an **NOL Worksheet** within the case.
- If a case is received with indications, it is either a carryback or carryforward and includes other issues with special handling/assignment, then the carryback or carryforward takes precedence.

- (17) On computer-generated cases, use the transcript or notice date minus 14 days to determine the IRS received date. If no computer generated date is present, use the IRS received date on the source document. The received date of the duplicate return must be determined by using the CP36/TRNS 193 date on IDRS or CII, minus 14 days.

Note: CP 98, CP 198, Push Code Condition, resulting from a TPI must be controlled using the IRS received date of the source document.

- (18) When fax receipts are timely dated and time stamped by the fax machine, no further action is required to evidence receipt. Otherwise, fax receipts received before 2:00 p.m. local time, are considered received on the current date. Documents received after 2:00 p.m., local time, are considered received the next business day.

Note: The Taxpayer Advocate Service (TAS) organization is not a point of filing and TAS employees have not been delegated the authority to accept returns for filing. Treat all TAS Received Dates as invalid by circling them and edit the Received Date according to instructions.

- (19) Stamp the first page of each case and find a clear spot on the documents to avoid stamping over any taxpayer provided information.
- (20) If cases are routed back to ICT, circle out the original ICT date.
- (21) Sometimes a single document which identifies several taxpayers is received from a CPA or tax practitioner. When this happens, a copy of the document will need to be made for each taxpayer. Each document will then need to be sanitized (blacken the other taxpayer's names and TINs) so that it reflects only one taxpayer's information. If the correspondence contains tax documents from different taxpayers, then associate the appropriate taxpayer's document with the copy of the document that has been sanitized to reflect their information.

Exception: "BMF" Beginning in January 2010, a new Schedule R (Form 941), Allocation Schedule for Aggregate Form 941 Filers, will contain an EIN for one "agent" along with a listing of numerous different EINs. When the Schedule R is prepared for scanning, do not make additional copies. The case must be scanned and validated to the "agent" EIN.

- (22) Sort the forms and Form 4251, *Return Charge Out*, Computer Paragraph (CP) notices, etc., by document type and category code.

Note: As identified by local management, guidelines may allow for additional screening of incoming receipts to identify any mis-routed cases or other quick closures. Immediately return original documents to the taxpayer. Form 1040-X CATA cases are being screened for Category A (CATA) criteria prior to forwarding to ICT. The cases will include a cover sheet to identify the particular CATA issue and will be reviewed by AM CSRs for accuracy. CATA cases require a referral to Examination prior to taking any action. It is vital that these cases remain separated from the regular Form 1040-X and scanned into CII accordingly. These cases must be scanned into CII using the applicable category code with document type “**1040-XCATA**.” Refer to Exhibit 3.13.6-10, *APPENDIX J - SCANNING CATEGORY A CASES (CATA)*, for additional information. **Do Not Destroy Numbered Documents.**

- (23) If a case has multiple forms and Tax Reform documents are included the Tax Reform Category Codes will take precedence, however Category Codes for OARS, CATA, Carryback Identity Theft and Injured Spouse any category that requires an IDRS number will take precedence over Tax Reform.
- (24) There are several document types that are valid with MFT 51 and 52. However, ICT must not scan taxpayer correspondence pertaining to Form 706 (MFT 52) or Form 709 (MFT 51). This is now Compliance work, route documents to Cincinnati Compliance. Refer to your local routing guide to obtain the appropriate stop number.

3.13.6.2.2
(02-01-2017)

- (1) Refer to the List of Exhibits

Sorting into Categories

Exhibit	Appendix	Program	Sites
Exhibit 3.13.6-1	Appendix A	IMF	IMF
Exhibit 3.13.6-2	Appendix B	IMF	IMF International
Exhibit 3.13.6-3	Appendix C	BMF	BMF International
Exhibit 3.13.6-4	Appendix D	BMF	BMF
Exhibit 3.13.6-5	Appendix E	EO	Ogden
Exhibit 3.13.6-6	Appendix F	EP	Ogden
Exhibit 3.13.6-7	Appendix G	LB&I - ACA	Ogden
Exhibit 3.13.6-8	Appendix H	Scanning Carryback Claims/ Applications	IMF/IMF International
Exhibit 3.13.6-9	Appendix I	Scanning Carryback Claims/ Applications	BMF /BMF International

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Exhibit	Appendix	Program	Sites
Exhibit 3.13.6-10	Appendix J	Category A	All
Exhibit 3.13.6-11	Appendix K	Streamlined Documents	BMF and IMF
Exhibit 3.13.6-12	Appendix L	IDT and IDTVA	BMF
Exhibit 3.13.6-13	Appendix M	IDTVA	IMF/IMF International
Exhibit 3.13.6-14	Appendix N	IDT	IMF
Exhibit 3.13.6-15	Appendix O	Tax Reform	IMF
Exhibit 3.13.6-16	Appendix P	Tax Reform	BMF

3.13.6.2.3 (09-02-2021) Batch Cover Sheet

- (1) When completing the Batch Cover Sheet, use colored pens (red, green, purple) and or yellow highlighter the entries so the entries are easily identified for the scanner operator. Enter the data on the Batch Cover Sheet as follows:
- (2) Major fields that need to be highlighted: Statute, Case Priority, Expedite, CSR Number, Designate Service Center (DSC).
 - a. Numbered, Unnumbered - a “X” must be notated in one of the boxes depending on which documents are included in the batch.
- (3) IRS Received Date - Enter the “IRS Received Date” for the batch of work. Small batches with different dates within a Document Type, combine batches up to 15 or less and enter a future date, in the format “1/1/YY”, which will be two years in the future (for example: during calendar year 2015 enter **1/1/17**) for the IRS Received Date.
- (4) When there is 10 or more of the same IRS received date, we need to batch them separately.
- (5) Tax Period - If all of the cases in the batch have the same Tax Period, enter the appropriate Tax Period, otherwise leave blank. Tax Period is required when there is one document present within a gusset.
- (6) Function/Program - Enter the Function/Program on the batch cover sheet per the appropriate Appendix.
- (7) **IMF** - MFT will default to MFT 30, if left blank. However, if the MFT for the entire batch is other than 30, enter the appropriate MFT. The only valid MFTs are blank, 00, 29, 30, 31, 35, and 55.
- (8) **BMF** - Enter the appropriate MFT for the batch. If ICT does not sort documents by MFT, write mixed in this field; you will be prompted to update this field during validation.
- (9) Case Priorities are as follows:
 - a. **BMF** - Will be set as indicated in the Appendixes.
 - b. **IMF** - Will be set as indicated in the Appendixes.

Note: Additional Case Priorities are set by Accounts Management, but must include “**Disaster Claims**”, “**Military Operations**” and any similar special handling documents.

- (10) Issue Type - Management will determine if an Issue Type is to be entered.
- (11) Statute Field - The values of the Statute field are “**yes**” or “**no**”. The field will default to “**no**”. This field only applies to statute cases that Statute employees have reviewed and cleared for processing. Cases will have a stamp from Statute indicating “**No Statute Issue**”. Do not include claims that do not have the required Statute stamp. Check the “**Statute Search**” field on the batch cover sheet when you have documents that include the “**No Statute issue stamp**”.
- (12) CSR Number - Enter a specific, 10-digit CSR Number if the entire batch is to be assigned to one CSR or a specific CSR team.
- (13) Document Type - Check the appropriate Document Type from the list on the Batch Cover Sheet.
- (14) Category Codes - Check the appropriate Category Code from the list on the Batch Cover Sheet. If Katrina or Disaster relief is claimed on any Document Type, check the appropriate box. Headquarters has requested other category codes for special projects. Management will provide this information when appropriate.
- (15) Batcher’s SEID - Enter employee’s SEID of the person sorting the batch of work to be doc prepped. Notate your SEID or use employee stamp, and today’s date.
- (16) Batch Volume - Enter the number of cases in the batch. Recommendation is 25 cases but can batch 30 cases max, gussets with 50 cases, gussets will bulge and the Kodak scanners or Ephesoft may time out when scanning the cases. Do not over fill the batch folder Document 6982, *IMF File Folders - 2 Inch*. It is crucial there is an accurate count of cases because it could result in the batch going to Ephesoft Review queue for reconciliation.
- (17) The ICT Received Date must be written or stamped on the top of the Batch Cover Sheet. If several ICT Received Dates exist within a batch, write “**Mixed ICT Date.**”
- (18) Designated Service Center - Enter the Designated Service Center code only if the batch of work is being transferred to another Campus. Otherwise, leave this field blank.
- (19) Document Preparer’s SEID - Enter employee’s SEID of the person preparing the batch of work for scanning. Notate your SEID or use employee stamp, and today’s date.
- (20) Doc Prep Volume - Enter the number of cases in the batch. Recommendation is 25 cases but can batch 30 cases max, gussets with 50 cases, gussets will bulge and the Kodak scanners or Ephesoft may time out when scanning the cases. Do not over fill the batch folder, Document 6982. It is crucial there is an accurate count of cases because it could result in the batch going to Quality Control for reconciliation.

- (21) Batch Name (Date and Timestamp) - Completed by the Scanner Operator.
- (22) Scanner ID - Completed by the Scanner Operator.
- (23) Scanner Operator SEID or Initials - and today's date- Completed by the Scanner Operator.
- (24) Volume Scanned - Completed by the Scanner Operator.

Note: IRS Received Date Determination - If unsure of the IRS received date refer to IRM 21.5.1.4.2.4, *Received Date - Determination*

3.13.6.2.4 (09-02-2021) **Batch Cover Sheet - Outside the Scope of Campus Work Type**

- (1) The ICT clerks enter and/or verify the appropriate Document Type, Category Code, Function and Program on the Batch Cover Sheet. When corrections are made, they must be a valid combination of document type, function/program, and category code as shown below.
- (2) Campuses will be responsible for batching and scanning documents identified as work outside their normal work type to other sites. For example, when a BMF site finds an IMF case, the case will be batched, doc prepped and scanned. ICT and AM Screeners will continue to route non-Adjustments work as paper; it will not be scanned.
- (3) When working Error Inventory, refer to the chart below when re-assigning a case to another SC (BMF).
- (4) Currently, the primary work type(s) by campus are as follows:
 - IMF - Atlanta, Andover, Austin, Brookhaven, Fresno, Kansas City, Memphis, Ogden and Philadelphia
 - IMF International -Austin and Philadelphia
 - BMF - Kansas City and Ogden
 - BMF- International - Kansas City and Ogden
 - BMF - Exempt Organization, Employee Plan - Ogden
- (5) Documents will be doc prepped according to IRM 3.13.6.2.7, *Preparing Documents for Scanning - General Instructions*.
- (6) Envelopes will be prepared according to IRM 3.13.6.2.8, *Envelopes*.
- (7) Each site has designated primary work type(s). All batch classes for the primary work type(s) will be available for batch creation in the Imaging Subsystem. A single generic batch class has been established for each of the work types that are outside the scope of the primary work type(s) for a campus. The generic batch classes have been set up with the default values shown in the chart below. Based on the work type, the ICT clerk will complete the Batch Cover Sheet and enter the appropriate MFT, function and program code.

	BMF	IMF	BMF INT'L	IMF INT'L	EXEMPT ORG	EMPLOYEE PLAN	LB&I and ACA
DOC TYPE	CORR 94X	CORR	CORR 1120	CORR	CORR	CORR	CORR
CAT CODE	TPRQ	TPRQ	ITRQ	ITRQ	EXOR	TPRQ	TPRQ
MFT	01	30	02	30	67	74	03
FUNCTION	710	710	710	710	710	710	710
PROGRAM	10000	40000	33030	33040	13100	72801	10004

- (8) Rather than transshipping documents, ICT will scan items identified as outside their campus work type. ICT will direct the documents according to the chart below. For example, if Ogden (BMF site) finds an IMF International case, Ogden will scan and direct the work to Philadelphia. Below is the Outside the Scope of the Campus Work Chart.

Site	BMF	IMF	BMF Int'l	IMF Int'l	Exempt Org	Employee Plan	LB&I and ACA
Andover	KCSPC	N/A	OAMC	PAMC	OAMC	OAMC	OAMC
Atlanta	OAMC	N/A	OAMC	PAMC	OAMC	OAMC	OAMC
Austin	KCSPC	N/A	OAMC	PAMC	OAMC	OAMC	OAMC
Brookhaven	OAMC	N/A	OAMC	PAMC	OAMC	OAMC	OAMC
Fresno	OAMC	N/A	OAMC	PAMC	OAMC	OAMC	OAMC
Kansas City	OAMC	N/A	OAMC	PAMC	OAMC	OAMC	OAMC
Memphis	KCSPC	N/A	OAMC	PAMC	OAMC	OAMC	OAMC
Ogden	N/A	KCAMC	OAMC	PAMC	N/A	N/A	N/A
Philadelphia	KCSPC	N/A	N/A	N/A	OAMC	OAMC	OAMC

- (9) Special scanning instructions apply to carryback claims. Refer to the table in Exhibit 3.13.6-8, Scanning of Carryback and Carryforward Applications/Claims – IMF/IMF International, or Exhibit 3.13.6-9, – Scanning of Carrybacks and Carryforward Applications/Claims and Form 1138 – BMF/BMF International and EO, for further details. Carryback claims and applications can be received at any site.
- (10) This chart will also be used when a case is identified in Error Inventory that was scanned under the incorrect work type.

3.13.6.2.5
(09-02-2021)
**Batch Cover Sheet ACA
Fee Claims Inventories
(AFCI) Work Type**

- (1) When completing the Batch Cover Sheet, use colored pens (red, green, purple) or yellow highlighter the entries so they are easily identified by the scanner operator.
- (2) Numbered, Unnumbered – An X must be notated in either the “**Numbered or Unnumbered Box**” depending on which documents are included in the batch.

- (3) IRS Received Date – Enter the “**IRS Received Date**” for the batch of work. If there are small batches with different dates within a Document Type, recommendation is 15 or less, combine the small batches and enter a future date in the format “**1/1/YY**”, which will be 2 years in the future (e.g., during calendar year 2015 enter “**1/1/17**”) for the IRS Received Date.

Note: If unsure of the IRS received date refer to IRM 21.5.1.4.2.4, *Received Date - Determination*.

- (4) MFT- Enter the appropriate MFT for the batch. Will default to MFT 30 if left blank, refer to IRM 3.13.6.2.3, Batch Cover Sheet.
- (5) Tax Period - If all of the cases in the batch have the same Tax Period, enter the appropriate Tax Period. Otherwise, leave this field blank. Recommendation is 25 cases but can batch 30 cases max, gussets with 50 cases, gussets will bulge and the Kodak scanners or Ephesoft may time out when scanning the cases.
- (6) Document Type - Write-in the appropriate doc type.
- (7) Category Codes - TPRQ will be utilized for all ACA Fee Claims Inventories (AFCI), Brand Prescription Drugs (BPD) and Insurance Provider Fee (IPF) cases.
- (8) Batch SEID - Enter the SEID (or use employee stamp) of the employee who is sorting the batch of work to be Doc Prepped, and today's date.
- (9) Batch Volume - Enter the number of cases in the batch. Recommended batch size is up to 50 cases. It is crucial there is an accurate count of cases because it could result in the batch going to Quality Control for reconciliation.
- (10) The ICT Received Date must be written or stamped on the top of the Batch Cover Sheet. If several ICT Received Dates exist within a batch, write “**Mixed ICT Date.**”
- (11) Designated Service Center - Enter the SEID (or use employee stamp) of the employee who is preparing the batch of work to be scanned.
- (12) Document Preparer SEID - Enter the SEID (or use employee stamp) of the employee who is preparing the batch of work to be scanned, and today's date.
- (13) Doc Prep Volume - Enter the number of cases that have been Doc Prepped. Recommendation is 25 cases but can batch 30 cases max, gussets with 50 cases, gussets will bulge and the Kodak scanners or Ephesoft may time out when scanning the cases. It is crucial that there is an accurate count of cases because it could result in the batch going to Quality Control for reconciliation.
- (14) Batch Name (Date and Timestamp) - Completed by the Scanner Operator.
- (15) Scanner ID - Completed by the Scanner Operator.
- (16) Scanner Operator SEID or Initials and today's date - Completed by the Scanner Operator.
- (17) Volume Scanned - Completed by the Scanner Operator.

3.13.6.2.6
(08-07-2024)
**Document Preparation
Overview**

- (1) Document Preparation refers to the set of manual tasks that are required to prepare paper documents for imaging into a production scanner. Careful preparation of documents is essential to ensure case integrity and successful auto-feed during the production scanning process. Check all documents to ensure all the documents in a batch are the same Document Type, Category Code, and if possible, have the same IRS Received Date.
- (2) Colored envelopes must be photocopied at a lighter density, so they are legible when scanned.
- (3) When taxpayer submits documents that are difficult to read because they are, illegible, very dark, very light or blurred. The document preparer must write “**ODU**” (Original Document Unreadable) on the face of each document. When the document is dark, document preparer must reverse the image on copy machine and make a copy. This will allow the validator to see the information needed in white.
- (4) Another general procedure is writing “Copy” on a copied remittance so the employees who are validating do not have to pull gusset/batch to verify it is a copy.

3.13.6.2.7
(08-07-2024)
**Preparing Documents
for Scanning - General
Instructions**

- (1) The Image Control Team (ICT) is responsible for the clerical functions within CII. To meet processing timeframes, **all cases must be prepped, scanned and validated within 10 business days of ICT receipt or 20 business days of the IRS received date.**
- (2) Care must be taken when preparing documents for scanning. Proper document preparation helps prevent issues during the subsequent stages of the scanning process.
Below are instructions for scanning large cases over **400** pages.
 - a. Insert a separator sheet every 200 pages.
 - b. Make a batch for the “one” case.
 - c. Scan the batch as if it were “two or more” documents.
 - d. Review as normal, do not merge the separate cases.
 - e. Validate all the separate cases using the same information.

Note: Large case (over 400 pages) will be scanned into CII in entirety. Coordinate any exceptions with the Inventory Control Manager AM ICM. The CII image will be retained in the system as the taxpayer’s source document.

- (3) Follow the steps below to prepare documents for scanning:
 - a. Recommendation is 25 cases but can batch 30 cases max, gussets with 50 cases, gussets will bulge and the Kodak scanners or Ephesoft may time out when scanning the cases. The rule of thumb is to put enough cases in a batch to fill a batch folder (Document 6981, 6982 or 6983), whichever folder is appropriate for the particular batch. Do not overfill the batch folder so that it is bulging. Ensure all documents in the batch are the same “**Document Type and Category Code.**”
 - b. Remove all staples, paper clips, rubber bands or any device holding the document together. Fan the documents to ensure pages are separated and to ensure pages are free of staples.
 - c. Keep all documents (paper, routing slips, etc.) comprising a CII case together and intact.

Note: Refer to IRM 3.13.6.2.8, *Envelopes*, to determine when envelopes must be retained and scanned.

- d. The right edge of a portrait document or the bottom edge of a landscape document is fed into the scanner first. Portrait documents are usually correspondence, returns or notices. Landscape documents are usually transcripts. It is important that the edge leading into the scanner is undamaged. Trim the ragged end with scissors/paper cutter to ensure a clean leading edge.
- e. **IMF** - items smaller than “8 1/2 x 11” Form W-2 must be placed at the leading -edge center of the stack of pages.
- f. **BMF** - items smaller than “8 1/2 x 11” must be placed at the leading-edge center of the stack of pages.
- g. Envelopes must be placed at the end of the case in the center leading edge, all 4 sides of the envelopes need to have a clean cut to prevent scanner jamming. There are special instructions for envelopes that are damaged, opened at both ends, and non-standard envelopes, oversized, manila envelopes. Refer to IRM 3.13.6.2.8, *Envelopes* section for further instructions.
- h. All attached notes must be taped on two ends of the document, not covering any information (written or pre-printed).
- i. Insert a Separator Sheet at the beginning of each new case with the arrow pointing in the direction of the leading edge. Separator Sheets are used in a batch of work to distinguish between individual cases. The pages, envelopes, and separator sheets must always face down in the same direction. Refer to IRM 3.13.6.3.3, *Scanning Production Batches*.
- j. Torn documents may be repaired with tape if no adhesive is exposed. If the removal of staples has caused damage to the paper, place tape over area to prevent small pieces from causing an obstruction in the production scanner.
- k. Photocopy badly damaged documents, write “**ODU**” (Original Document is Unreadable) on the face of the copied document, and place the copy in batch for scanning.
- l. Classified waste is documentation containing taxpayer entity or account information that is not part of the case and is not needed for audit trail purposes. Refer to IRM 21.5.1 General Adjustments for guidance on handling classified waste to prevent inadvertent/unlawful destruction of records, if the documents meet the classified waste instructions destroy the damaged original as classified waste.
- m. When taxpayer submits documents that are difficult to read or illegible, the document preparer must write “**ODU**” (Original Document Unreadable) on the face of each document. When the document is dark, Document Preparer must reverse the image on copy machine and make a copy. This will allow the validator to see the information needed in white.
- n. When Form 14039, *Identity Theft Affidavit*, is received with other documentation containing the taxpayer’s complete Social Security Number (SSN) or the taxpayer’s complete Individual Taxpayer Identification Number (ITIN) (for example: social security card), the ICT Clerk must write the entire SSN/ITIN in Section B of the Form 14039 where the last 4 digits of the taxpayer SSN/ITIN is present.

- o. When taxpayer submits legal sized documents, photocopy to 8 1/2" x 11" document, or place entire case at the end of the batch. Wrap the legal document around the gusset. This will allow the scanner to not have to stop.
- p. Below are the BMF and IMF charts on how to assemble documents for scanning.

BMF	Assemble each document in the following order:
1	Separator Sheet
2	<p>The amended return, Carryback (if present), or correspondence, including documents with the IRS and ICT received date stamps.</p> <p>Note: When possible, the first page of the case must contain the taxpayer's name, Employer Identification Number (EIN) and tax period. This will allow the taxpayer data to appear on the first image for manual entry during Validation. A Batch Cover Sheet will be completed and placed on top of the batch.</p>
3	Any small pieces of paper
4	<p>Place a full- sized paper between small documents or envelopes to prevent multi feeds (an example if you only have a FTD coupon and an envelope a full - sized white paper needs to be inserted to prevent multi feed at scanner).</p> <p>Note: This procedure is only for the sites that have problems with multi-feeds and small documents.</p>

IMF	Assemble each document in the following order:
1	Separator Sheet
2	<p>Form 1040-X, Form 8379 or Carryback (if present)</p> <p>Note: When possible, the first page of the case must contain the taxpayer's name, Taxpayer Identification Number (TIN)/2-D barcode and tax period. This will allow the taxpayer data to appear on the first image for manual entry during Validation. A Batch Cover Sheet will be completed and placed on top of the batch.</p>
3	2-D barcode notice (if present)
4	CSR letters reply or correspondence
5	Form W-2 (if present)

IMF	Assemble each document in the following order:
6	Any small pieces of paper
7	Envelope(s)
8	If an envelope, Form W2, or small pieces of paper are at the end of a batch, place a full-sized sheet of paper at the end of the batch.

- q. The completed, batched cases will be placed in file folders (Document 6981, Document 6982, or Document 6983), whichever folder is appropriate for the particular batch) and placed on a batch cart for transport to the scanning operation. It is recommended that different Document Types be separated so they can be easily identified for assignment of Priority Code or Issue Type, if needed. **NUMBERED DOCUMENTS AND UNNUMBERED DOCUMENTS MUST BE MAINTAINED SEPARATELY.**
- r. If a numbered return (DLN) is attached to the charge out, verify that the DLN on the return matches the one printed on the charge out.
- s. If the taxpayer has enclosed original documents (for example: driver's license, passport, Social Security cards, cancelled or voided checks). Follow steps in paragraph 4 so the taxpayer will receive their original documents back if they are sent in error. Certified copies are not original documents and do not need to be returned (for example certified copies of birth or death certificates, copies of divorce decrees).

Note: Do not scan original documents received with a request for an Individual Taxpayer Identification Number (ITIN) or an Adoption Taxpayer Identification Number (ATIN). These requests will be submitted on a Form W-7, *Application for IRS Individual Taxpayer Identification Number*, or a Form W-7A, *Application for Taxpayer Identification Number for Pending U.S. Adoptions*. Forward these original documents and forms via a Form 3210, *Document Transmittal*, to the appropriate address below:
 IRS - AUSPC ITIN Unit Stop 6090 or
 IRS - AUSPC ATIN Unit Stop 6182
 3651 South Interregional Highway 35
 Austin, TX 78741

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. Refer to *IRM 21.3.3.4.24, Breaches of Personally Identifiable Information (PII) Caused by Manual Stuffing Errors* and, for additional information. If the original document is a state tax return, follow the instructions in *IRM 21.3.3.4.14, Misdirected Mail*.

- (4) Returning original documents to the taxpayer:
 - 1. The documents must be photocopied prior to scanning.
 - 2. After copying the document, place the photocopy of the document with the case for scanning. Annotate *photocopy* on the document.
 - 3. Complete and attach Form 14219, *Return of Documents to Taxpayer*, and place the "original" document in the designated receptacle for return to the taxpayer.
 - 4. Be sure to include the taxpayer's name and address with the document. If no address is indicated, check the envelope for a return address. If no

return address is on the envelope, research for the address on IDRS. These documents will be mailed to the taxpayer at a later time as assigned by Management.

3.13.6.2.8
(01-20-2023)
Envelopes

- (1) These procedures provide instructions for addressing envelope issues.
- (2) Cut down all sides of the envelope to no more than 8 ½ x 11 and no less than 3 x 5. Information such as the return address and postmark are to be retained.
- (3) Tears and wrinkles that would jam the scanner must be mended during the document preparation process prior to scanning.
- (4) Oversized envelopes wider than 12 inches must be trimmed to 11½ inches prior to scanning, or photocopied and reduced to the standard paper size ("8 ½ X 11"). The return address and postmark are to be retained.
- (5) Padded (bubble) and manila (thick) envelopes must be photocopied prior to scanning. After copying the part of the envelope with useful information, place the original envelope with the classified waste. Place the photocopy of the envelope with the case for scanning. Also, make photocopies of envelopes when the return address or postmark date is not clearly legible.
- (6) An envelope with a metallic address label must be photocopied so the envelope can be scanned.
- (7) The back of the envelopes must be removed, if there is useful information on the back of the envelope, photocopy the back and place the photocopy with the case.
- (8) Envelopes from the taxpayers are good for determining the omitted stamped received date and for research purposes. The following are taxpayer correspondence case exceptions when the envelope must be scanned:
 - a. CP 08 - *Additional Child Tax Credit*
 - b. CP 09 - *Earned Income Credit - You May Be Entitled to EIC*
 - c. CP 27- *EIC Potential for T/P Without Qualifying Children*
 - d. Form 843 - International (foreign) Return Address
 - e. Envelopes with any notations, including indications of a new address Correspondence with any of the following "C" letters attached: Letter 106C, Letter 105C, Letter 853C, Letter 854C, and Letter 1265C.
 - f. Correspondence cases with a copy of any "C" letter related to a statute year.
 - g. Correspondence cases without an IRS stamped received date.
 - h. Whenever in doubt, scan the envelope.

Note: Scan the envelope with all other case types (XRET, DUPF, DMFC, etc.)

3.13.6.3
(08-18-2015)
**Scanning and Cleaning
the Production Scanner**

- (1) ICT clerks will scan/image batches on the production scanner; perform rescanning of documents/pages where the quality of the image is not acceptable, is the wrong Document Type; or split cases that were originally scanned without a Document Separator Sheet; and service Reimage Requests from CSR(s).
- (2) At the beginning of the shift, the Scanner Operator must:
 - a. Vacuum the output tray and input areas (input Tray and transport).

- b. Clean rubber rollers with rubber cleaning wipe not alcohol wipe.
- c. Vacuum the transport area.
- d. Remove and vacuum under the background strips.
- e. Using Count Only Mode, run a transport cleaning sheet through the scanner several times.
- f. Clean the imaging guides with lint free wipe or **alcohol wipe**.

3.13.6.3.1
(06-26-2015)
**Calibrating the
Production Scanner**

- (1) These procedures provide instructions for calibrating the production scanner. The scanner must be calibrated only when prompted to do so. Clean the scanner before calibrating. Failure to clean the scanner beforehand may cause image quality issues.
 - a. Select Settings on the scanner touchscreen.
 - b. On the Settings screen, select Calibrate.
 - c. From the resulting Calibration screen, select Image Calibration
 - d. Place the calibration target in the Input Tray, and press “**OK**” on the touchscreen.
 - e. When the calibration is finished, the Idle screen will display.

3.13.6.3.2
(09-11-2017)
**Logging into
Correspondence
Imaging System (CII)
Imaging Subsystem
Scanning Module**

- (1) These procedures provide instructions for clerks to log on to the Ephesoft Capture Scan Module of the CII Imaging Subsystem.
- (2) Turn on the scanner.
- (3) Once the scanner has performed the self-test and the message “Ready” appears on the scanner’s Operator Control Panel, turn on the production scanner workstation.
- (4) Use your Network LOGON to log on to the scanner workstation.
- (5) Open the Ephesoft Capture Scan module by either:
 - a. Clicking the Ephesoft Capture icon on the desktop or,
 - b. Accessing the Internet and typing into your URL **<https://amsscanning.enterprise.irs.gov/dcma/>**
- (6) The Ephesoft Capture - Click on New Documents
- (7) At the end of the day (or after the night shift), turn the scanner off, and log off the scanning workstation (DO NOT turn the scanning workstation off).

Note: It is important to leave the scanning workstation on to be able to get the normal local area network (LAN) software upgrades, such as virus updates, Internet explorer updates, etc.

3.13.6.3.3
(04-19-2023)
**Scanning Production
Batches**

- (1) These procedures provide instructions for scanning batches of documents in the ICT using the Kodak i1840 Production Scanner.
- (2) In an effort to meet processing timeframes, **all cases must be prepped, scanned and validated within 10 business days of ICT receipt or 20 business days of the IRS received date.**
- (3) Select a batch to be scanned. Remove the Batch Cover Sheet and properly orient the documents to their leading edge by jogging the batch.

Note: Proper alignment/orientation is very important to the Optical Character Recognition (OCR) portion of the scanning process. The batch may need to be sent back to Document Preparation if not properly aligned or oriented.

The scanner operator will fix multi- feeds, color scan if needed and bent pages.

- (4) Place the batch of documents in the scanner's input tray:
 - a. Documents will be scanned face up in the landscape orientation.

Exception: Legal-sized paper and over-sized envelopes that will be scanned portrait.
- (5) Select the start tab from the AMS Scanning screen.
 - a. The scanner will start scanning the documents.
 - b. Images will start appearing on the screen in the thumbnails.
- (6) Using the information on the Batch Cover Sheet, select the appropriate Batch Class for the type of documents to be processed from the Batch Class drop-down list.
- (7) Enter the number of documents in the batch from the Batch Cover Sheet in the Documents per Batch dialog box.
- (8) Enter the values from the Batch Cover Sheet in the corresponding Batch Fields listed below:

Fields	Action
a) Document Type	Preset when batch class selected – Update as necessary
b) Category Code	Preset when batch class selected – Update as necessary
c) Program Code	Preset when batch class selected – Update as necessary
d) IRS Received Date	Enter a hyphen or slash between month, day and year
e) Case Priority	Preset at batch level – Update as necessary
f) Expedite	Default is NO . If Form 1040-X or CORR has priority use drop-down and select YES
g) MFT	Preset at batch level - Update as necessary
h) Tax Period	Leave blank or enter YYYYMM format
i) Issue Type	Management will provide input
j) CSR Number	Enter when appropriate

Fields	Action
k) Scan Type	Enter when appropriate
l) Designated Service Center	This field is currently preset to the Campus where the scanning is taking place; update as necessary
m) Function	Preset is ADJ
n) Statute Searched	Default is "No" Update to Yes as necessary

- (9) If there is a case priority entered on the Batch Cover Sheet, enter it in the Case Priority field of the Create Batch window.
 - a. Use the drop-down menu to change the Priority field to match the Case Priority field. (For example, Carrybacks over one million dollars will always be a **Case Priority 1**
 - b. And the Priority field must also be 1. If the **Case Priority is 2**, the **Priority field must also be a 2**, etc.
 - c. If the case priority on the batch cover sheet is 5, 6, 7, or 8, change the priority to 4.) If there is no Case Priority on the Batch Cover Sheet, leave the Case Priority field blank and the **Priority field at the default value (50)**.
- (10) If there is an ICT received date present on the Batch Cover Sheet, input it at batch creation. Otherwise, leave this field blank.
- (11) Once all applicable fields in the Create Batch window are filled in, click OK. The Create Batch window will close.
- (12) Notate the batch name located in the Description field. The entire description must be noted on the batch cover sheet. **Example: 08-07-2017_06_41_25AM**
- (13) If the scanner has gone into Power Saver mode, the green LED will flash, and the touchscreen will be blank. Do the following to resume scanning:
 - a. If the Input Tray is empty, insert some paper.
 - b. If there is paper in the Input Tray, remove it and reinsert it.

Note: The **INITIALIZING** screen will appear and, when the scanner is ready, the **IDLE** screen will appear.
- (14) During the imaging process, the scanner will imprint a sequence number at the bottom of each full-sized sheet.
- (15) Press "**End Job**" on touchscreen. If "**End Job**" is not pressed, the scanner will automatically end the scanning process after a short delay.

Note: This a local management decision to allow the scanner to end without pushing the "**End Job**."

- (16) The batch contents will appear in the Batch Contents panel and the first image of the first document will appear in the Image Viewer active window.
- (17) Perform a cursory review of the scanned documents. Use the “**Down Arrow key**” on the screen to scroll through the images, to verify that all the imaged pages of the document was scanned properly.

3.13.6.3.4 (01-07-2021)

Scanning TEGE Cases into ECM

- (1) Cincinnati-AM Campus Support (only)

Cincinnati- Fields	Action
1) Workflow	Select the Form type or Correspondence from the drop-down list.
2) Scanner ID	Preset when batch class selected – Update as necessary.
3) IRS Received Date	Enter a hyphen or slash between month, day and year.
4) ICT Received Date	Enter a hyphen or slash between month, day and year.
5) Expedite Batch?	Default is “No” Update to Yes as necessary
6) Scanner Type	Production
7) Site Code	This field is currently preset to the Campus where the scanning is taking place; update as necessary.

Note: TEGE documents with multiple taxpayers need to be scanned “as is” without redacting.

- (2) Follow normal ICT Review procedures.
- (3) Refer to IRM 3.13.6.10.5.1, *Validating TEGE Cases in ECM*.

3.13.6.3.5 (09-11-2017)

Closing Production Batches

- (1) These procedures provide instructions for closing a batch in the scanning module and finishing the batch scanning process.
- (2) The Batch Name is located in the Batch Contents window and the title bar of the Ephesoft Capture Scan window. Write the Batch Name on the Batch Cover Sheet before closing the batch.
- (3) Complete the Batch Cover Sheet by:
 - a. Enter the Batch Name, including Date and Time.
 - b. Circle the appropriate scanner ID: A, B, C, or F.
 - c. Enter your SEID and Date at the bottom.
 - d. Enter the volume (number of documents) scanned.
- (4) After completing the Batch Cover Sheet, close the batch by clicking finish.

- (5) The message dialog box displays “Are you sure you want to finish this batch?”
- (6) Click “**OK**” and the batch closes.
- (7) Remove scanned documents from the Scanner Output Tray.
- (8) Place the completed Batch Cover Sheet on top of the batch of work.
- (9) Place the scanned documents in the Batch File Folder and return the folder to the cart.

Note: **DO NOT** mix numbered and unnumbered batches on the same cart.

- (10) When all batches have been completed, push the cart to the temporary storage area.

3.13.6.4 (12-01-2017) Quality Control

- (1) The purpose of the Quality Control (QC) Inventory batches is to allow the Exception Clerk to correct batches or documents that have been rejected, for various reasons, from Validation module. These batches are identified by the QC in the Notes column in the Validation queue.
- (2) Log in to Ephesoft.
 - a. Click on “**View My Batches**”
 - b. Click on “**Validation button**”
 - c. Sort by Notes, ascending, to identify the batches that are in QC status.
- (3) Open a QC batch.
 - a. Click on “**Function Key- F4 Key**”
 - a. Fix the reason for rejection, complete any fields in the middle section and then validate. This must be done for all QC documents.
- (4) Click on, Function Key - F3 QC batch, or click on “**More**”, at top of the middle section, click on F “**Function Key - F4**”, then repeat and click on “**Function Key - F3.**”
 - a. The Function Key - F3 will activate the fields and the user will be able to update any needed information.
 - b. If a rescan is needed, secure the document(s) and delete the bad image(s).
- (5) Deleting Pages
 - a. Open the error batch needing to be deleted.
 - b. Press the Shift + Delete keys on the keyboard.
 - c. Click “**OK**” when the Delete documents popup window asks , are you sure you want to delete batch with identifier?

3.13.6.5 (08-29-2017) Exception Processing - Quality Control

- (1) The following subsections provide instructions for clerks to log in to the Ephesoft 9.0 in order to perform Exception Processing and Quality Control (QC) processes.

Note: Not all batches/documents require a rescan during QC. The QC module can be worked from any workstation in ICT and uses a regular workstation license unless scanning.

3.13.6.5.1
(09-11-2017)

Logging into CII Imaging Subsystem Exception Processing

- (1) If you are seated at a workstation that has an exception scanner, initialize the exception scanner as follows:
 - a. Turn on the exception scanner.
 - b. When the display window on the front of the exception scanner displays **"Ready"**, log on to the exception workstation using your Network logon.
 - c. If you are not seated at a workstation that has an exception scanner, log in to the workstation using your LAN LOGON.
 - d. Log into the **"QC"** module by either:
 - e. Click the **"Ephesoft Capture icon"** on the desktop or
 - f. Accessing the Internet and typing into your URL <https://amsscanning.enterprise.irs.gov/dcma/>
 - g. The Review Module window will open.
 - h. Click on the **"Validation Icon"**, then on the notes column to show items waiting for **"QC"** queue.
 - i. At the end of the day (shift), turn the scanner off, and log off the exception workstation (Do **NOT** turn the exception workstation off).

Note: It is important to leave the exception workstation turned on in order to receive scheduled local area network (LAN) software upgrades, such as antivirus software updates, browser updates, etc.

3.13.6.5.2
(12-01-2017)

Inserting Pages, Splitting/Merging Documents

- (1) These procedures provide instructions for correcting documents or pages that have been rejected to QC. These procedures include inserting pages, splitting documents.
- (2) Click on the **"double page icon"** in the top left corner of the document panel for all documents in the Batch Contents Panel to expand the batch tree in order to view the rejected documents and/or pages to be corrected.
- (3) Use the **"Down Arrow key"** on the screen to move from one document or page to another to perform a review of the images.
- (4) Reject and/or corrective action message appears at the top of the middle section (fields section) it is the QC Reason Box. If we are rejecting a whole document or one page, the note will appear in the same area.
 - a. Rejected pages - Review the Note dialog box to determine the reason the pages were rejected and what action needs to be taken.
 - b. Rejected documents - Review the Note dialog box to determine the reason the documents were rejected and what action needs to be taken.
- (5) Deleting Document(s) or Page(s):
 - a. Select the document(s) or page(s) to be deleted in the Batch Contents panel.
 - b. Locate the paper document(s) or page(s) in the batch. Do not delete the image(s) until the paper document(s) or page(s) is found.
 - c. Click **"Document or Page"** on the menu bar and select **"Delete."** To delete a document: In document view click on document to be deleted

then hit Shift + Delete. To delete multiple documents at one time, hold down Ctrl and click each document to be deleted. Then Shift + Delete.

- d. The message box displays “Are you sure you want to delete the (documents) page(s)?”
- e. Click **“YES”** and the document(s) or page(s) will be deleted.

(6) Inserting Page(s):

- a. If an additional page(s) needs to be inserted, place the page(s) to be inserted in the Input Tray BEFORE selecting Insert.
- b. Click on the page in the **“Batch Contents Panel”** above the position where the additional page(s) will be inserted.
- c. Click **“More”** on the menu bar and select **“Insert”** from the drop-down menu.
- d. Once **“Insert”** is selected, the scanner will **“AUTOMATICALLY”** begin to rescan the additional page(s).
- e. The inserted page(s) will be displayed within the document in the Batch Contents Panel and can be viewed in the Image Viewing area.

(7) Inserting Document(s):

- a. To insert a document(s), click on the last document in the Batch Contents Panel.

Note: A CII Document Separator sheet MUST be on top of each of the documents being inserted into a batch in order for the exception scanner to recognize the documents as individual cases.

- b. Click on the **“More Icon”**
- c. Click on **“Insert documents”** the Scanner will begin feeding documents.
- d. After scanning is complete, the document(s) will be displayed in the Batch Contents Panel at the end of the batch.

(8) Merging Document Page(s):

Note: Only reject large cases to be merged to QC, smaller cases can be corrected in Validation.

- a. When a CII Document Separator Sheet is put in the wrong place during Document Preparation, one document can be split into two or more documents. The split documents can be merged into one document. All parts of the split document must be rejected so that they can be merged.
- b. Click on the **“rejected documents”** in the Batch Contents Panel and on the **“Double Page Icon”** next to the documents to view all the pages of the split documents.
- c. Review the thumbnail images of the split documents to **“verify that”** they must be merged into one document.
- d. Highlight the second document.
- e. Click on **“Merge icon”**, then merge with the document prior to selected document. Choose the merge option tab in the middle top of the screen, a drop-down list of all documents in the batch will appear. Click on the **“Document number”**- you want your document to merge with. It may not always be the prior or the next document.
- f. The split documents will be merged into one document and the new document will be displayed within the Batch Contents Panel where the

first document was. The volume count of the batch will be changed to one less than the number of documents that were combined.

(9) Dragging and Dropping Page(s):

- a. If pages are in the wrong document or in the wrong order, they can be moved into the correct position.
- b. Review the thumbnail images to determine which page is in the wrong document.
- c. Click on the “**page**” that needs to be moved.
- d. Click and “**hold**” the left mouse button down.
- e. Move the cursor to the position in the Batch Contents Panel where the page belongs.
- f. Release the button. The page will be moved to the new location.

(10) Correcting Page Alignment/Orientation.

- a. Proper alignment/orientation is very important to the Optical Character Recognition (OCR) portion of the scanning process. In order for OCR to function properly, the first page in each document in the batch must be the page that the OCR can read, and it must be aligned correctly. If the page that the OCR can read is upside down or sideways, it can be turned right-side up.
- b. Review the thumbnail images to determine which page is turned incorrectly.
- c. Click on the “**page**” that needs to be turned to highlight it.
- d. Click on “**Rotate Icon**”, continue selecting Left or Right until the page is right-side up.

(11) Changing Form Types Within a Document Type:

- a. The batch does not have to be deleted if the “**Document Type**” is incorrect. It can be changed in Validation.
- b. If the “**Workflow**” is incorrect, it must be rejected and can be changed in Quality without deleting the batch.
- c. If the “**Form Type**” is incorrect, it can only be changed if the batch was redirected to Review by the software.

Note: The “**Form Type**” is chosen by the software when leaving the scanning module and not by the scanner. The Reviewer must change this when needed.

- a. If the Document Type selected during batch creation does not match the documents within the batch, delete the batch, change the form type within the QC process.
- b. Another menu will appear with a list of form type options.
- c. Select the appropriate form type and click “**OK**.”
- d. The incorrect form type will be replaced with the form type selected from the menu. The change will be displayed in the Batch Contents Panel.

(12) After all inserting, splitting, and changing form types has been completed, unreject the documents by selecting “**F3**”, and finish validating the documents.

(13) Close the batch.

3.13.6.5.3
(09-11-2017)
**Scanning Exceptions
from Quality Control**

- (1) These procedures provide instructions for re-scanning documents or pages that have been rejected during scanning, review or validation.
- (2) In the Batch Contents Panel, click the “**Double Page Icon**” in the upper left corner of the screen. Then all the documents will expand the batch tree in order to identify which documents or pages were rejected.
- (3) Review the Document/Page Notes for each document or page that has been rejected to determine what actions to take.
- (4) If it is necessary to re-scan documents or pages, use the Batch Name (date and times scanned) in the Batch Contents Panel to find and retrieve the batch containing the documents that need to be corrected from a cart or the temporary storage area if the batch has been shelved.
- (5) Retrieve the first document/page from the batch that needs to be rescanned.
- (6) Properly orient the pages of the document to their leading edge by jogging the document.

Note: Proper alignment/orientation is very important to the OCR portion of the scanning process. The batch may need to be sent back to Document Preparation if not properly aligned or oriented.

- (7) Place the document or page for rescanning in the Exception scanner’s Input Tray.
 - a. Documents/pages will be scanned face down in the landscape orientation. (Exception is legal-sized paper and over-sized envelopes that will be scanned portrait).
 - b. The documents/pages will be oriented so that the previously stapled corners are on the opposite side from the feeder on the scanner.
 - c. The arrows point to the edge of the documents/pages, which will be the leading edge into the scanner.
 - d. The documents/pages leading edges will be oriented based on whether the documents/pages are **Forms/Letters/Correspondence or Transcripts**.
- (8) Verify the Kodak i1440/i260 is set as the scanning source in the Scan Controls Panel. If the wrong scanning source is selected:
 - a. Navigate to the Scan Controls panel within the Scanning module and click the down arrow next to the Source Device box.
 - b. Select the Kodak i1440 as the scanning source from the Source drop-down list.
- (9) In the Batch Contents panel a red “**indicator**” will identify the documents that need to be corrected, rescanned and/or replaced. The note in the QC reason field must refer to specific the page(s).
- (10) Below are instructions for replacing pages within the batch.
 - a. If there are several pages that need to be replaced, click on the first page in the Batch Contents Panel.
 - b. Place the page in the scanner input tray face down.

- c. Right click on the page to be replaced and select, **“Insert or Scan”** click on Page on the menu bar.
 - d. The scanner will AUTOMATICALLY begin to scan the page.
 - e. The rescanned page will not replace the original page within the document. The new page(s) will not replace the incorrect page(s); they must be deleted manually. Repeat the process for all the pages within a document that need to be replaced and for all the documents with rejected pages in the batch.
- (11) If an entire batch needs to be deleted and rescanned, the Document Panel needs to be in the Document View mode, hold down Ctrl and click **“each document”** until all are highlighted; then Shift + Delete. The last document may need to be deleted again.
- Note:** Document Type is changed in the Validation process and does not need to be rejected unless there are issues that cannot be corrected in Validation.
- (12) After rescanning of all documents (or pages) is complete, click on the **“first document”** in the Batch Contents Panel.
- (13) Use the Down Arrow key on the screen to scroll through the images or use the thumbnail views to verify that all the imaged pages of the document were rescanned properly.
- (14) After all corrections have been completed, unreject the documents and/or pages that are marked with a red **“indicator.”**
- (15) On the Document Separator Sheet for each case, indicate the action taken (e.g., rescanned), initial and date. In the Comments portion of the Batch Cover Sheet, provide a more in-depth description of the actions taken for each case. Also, indicate SSN, Name Control and Tax Period for each case and initial and date the cover sheet.
- (16) Close the batch.
- (17) Log in to the Validation module and validate the batch.

3.13.6.6 (06-26-2015)

Exception Processing - Reimage Requests

- (1) When a CSR identifies poorly prepped/imaged documents, they will input a note on CII indicating the problem with the case and suspend the case to Reimage. The note will be used to generate a Reimage Report that will be provided to the ICT clerk by the ICT manager. After the reimage, request has been completed, the clerk will access CII and provide a case note to the CSR. The clerk may need to retrieve the paper documents from temporary storage and rescan the problem documents. The report contains the Function, Case ID, and Locator Identification Code (LIC).
- (2) The Locator Identification Code will be used to retrieve the paper documents from temporary storage. It identifies the Batch Name (date and time scanned), Campus, Scanner ID, and Document Number.
- (3) If a case has been suspended for reimaging, research the case in the CII Application and review the Case Notes/Note Description.
- (4) To locate the documents for rescanning from temporary storage:

- a. Identify the Scanner ID in the LIC on the Reimage Report and locate the area in temporary storage for that scanner (A, B, or C).
 - b. Identify the Batch Name in the LIC and locate that Batch Name on the Batch Cover Sheet within the hanging files. The batches will be filed in order of the date and time the batches were scanned. It will be necessary to check both the numbered and unnumbered areas for the batches.
 - c. Pull the entire batch from the hanging files.
- (5) Make a copy of the Reimage Report, highlight the LIC that requires re-imaging, and place the copy of the reimage report on top of the Batch Cover Sheet for the document(s) within the batch.
- (6) Depending on the number of batches pulled, either:
 - a. Place all the batches on a cart and push the cart to the Exception Processing area, or
 - b. Hand carries the batches to the Exception Processing area.

3.13.6.6.1 (09-11-2017) **Scanning Exception Batches/Documents Identified on Reimage Report**

- (1) These procedures provide instructions for scanning documents identified on the Reimage Report. The steps for exception scanning are similar to production scanning; the only difference is that the exception scanner is the Kodak i1440/i260.
- (2) Batches that contain the documents to be reimagined will be provided to the Exception Processing Scanner operation. Find the document in the batch and jog the pages to ensure the pages are properly oriented to the leading edge.

Note: Proper alignment/orientation is very important to the OCR portion of the scanning process.

- (3) Place the document(s) in the scanner's Input Tray.

Note: If scanning more than one document from a batch, the documents **MUST** have the CII Document Separator on top of each document in order to separate the documents into individual cases.

- a. Documents will be scanned face down in the landscape orientation. (Exception is legal-sized paper and over-sized envelopes that will be scanned portrait.)
 - b. The documents will be oriented so that the previously stapled corners are on the opposite corner from the feeder on the scanner.
 - c. The arrows point to the edge of the documents, which will be the leading edge into the scanner.
- (4) In order to provide a new image for the CSR, it will be necessary to create a new batch using the information from the original Batch Cover Sheet.
- (5) If the Create Batch window is not already open, create a batch by:
 - a. Clicking the **"Scan New Documents."**

- (6) Using the original Batch Cover Sheet, select the appropriate document type from the Batch Class drop-down list in the Create Batch window that matches the document type on the cover sheet.
- (7) Enter the number of documents to be rescanned in the Documents per Batch dialog box.
- (8) Enter values from the Batch Cover Sheet in the corresponding Batch Fields listed below:

Fields	Action Needed
a) Document Type	preset when batch class selected – update as necessary
b) Category Code	preset when batch class selected – update as necessary
c) Program Code	preset when batch class selected – update as necessary
d) IRS Received Date	Enter the date when it is the same date for all cases in the batch, otherwise enter January 1, the year will be 2 years in the future (for example: during calendar year 2015 enter 1/1/17)
e) Case Priority	Enter Case Priority
f) MFT	Enter MFT
g) Tax Period (yyyymm format)	Enter Tax Period when it is the same date for all documents in the batch, otherwise leave blank.
h) Issue Type	Enter Issue Type
i) ICT Received Date	Enter the date when it is the same date for all documents in the batch, otherwise leave blank
j) CSR Number	Enter CSR Number
k) Designated Service Center	Preset to scanning location, update as necessary
l) Statute Searched	Preset to “No” update “Yes” as necessary

- (9) Verify the Kodak i1440/i260 is set as the scanning source in the Scan Controls Panel.
 - a. Navigate to the Scan Controls panel within the Scanning module and click the down arrow next to the Source Device box.
 - b. Select the Kodak i1440 as the scanning source from the Source drop-down list.
- (10) After verifying the correct scanning source, click **“Start”**, the Scanner will begin feeding documents.

Note: Please reimage Identification Documents (ID), (for example: Birth Certificates, Passports, and ID's), in color to improve the image.

- (11) In the Batch Contents Panel click on the **"Double Page Icon"** for the document. The document tree displays all pages for that document and the first page of the document displays in Image Viewer.
- (12) Use the Down Arrow key on the screen to scroll through the images or use the thumbnail views to verify that all the imaged pages of the document were rescanned properly.
- (13) The Scanner Operator must ensure no overlaps or skewed edges. If the document still does not scan properly, the scanner operator can delete and rescan the entire document.
- (14) If a page of a document did not rescan properly, the scanner operator can delete and replace or insert the page.
- (15) Once all scanning processes are complete, annotate on the Reimage Report the actions that were taken and close the batch. Use the Reimage Report with the annotations to send a Case Note back to the CSR to let them know the actions have been taken.

3.13.6.6.2 (09-11-2017) **Closing Exception Batches**

- (1) These procedures provide instructions for closing a batch after finishing the exception scanning process.
- (2) Close the Batch by clicking Finish.
- (3) The message dialogue box displays "Are you sure you want to finish this batch?"
- (4) Click **"OK"**, the batch closes and goes to Validation with a new LIC (Date and Time).
- (5) Remove scanned documents from the Scanner Output Tray.
- (6) Write the new LIC on the new Batch Cover sheet, place with the documents, and place the batch in a new folder.
- (7) Repeat the processes above until all the documents listed on the Reimage Report have been rescanned.
- (8) When the reimaged documents are validated, they will be electronically routed back to the CSR.
- (9) After completing the scanning of the documents that needed to be reimaged, send a Case Note back to the CSR to let them know that their request was completed.
- (10) The batches can be returned to and refiled in the temporary storage area.

3.13.6.6.3
(08-07-2015)

**Sending a Case Note or
a Case Message to a
Customer Service
Representative**

- (1) Below are the instructions on how to search for a case in the CII Application. A **“Case Note”** will be sent after each request for a reimage has been completed. If the batch is no longer available in the temporary storage area, a **“Case Note”** will need to be sent to the CSR to inform them that the paper document is not available for reimaging.

**Note: Case Notes are “permanent” and Case Messengers are “temporary.”
Case Messages will be deleted when a case is archived.**

- (2) Annotate on the Reimage Report what actions have been taken on completed requests or if the paper document is no longer available.
- (3) To access CII to search for a case or send a case note to a CSR, it is necessary to log on to IDRS first.
- (4) Once the IDRS session is opened, click on the AMS Desktop Icon. Read and acknowledge the Warning Banner.
- (5) The first-time you login to your workstation a security warning will pop up. Click the check box to **Always trust content from this publisher** and click the **“Run”** button. If you answer **“Always/Run”** you must not receive the prompt again on that workstation.
- (6) The AMS screen will appear, click the **“Inventory”** link in the **“Case Management”** section of the AMS home page.
- (7) Authorized CII users will see a CII tab on the Inventory Summary page. Click the **“CII tab”** in the Inventory Summary section, then click the **“Work CII Inventory”** link.
- (8) The CII Main page will be displayed.
- (9) Click on **“Search and the Search for Case”** page will display. Change the Case Type to **“All Cases.”**
- (10) Select Case ID from the drop-down menu for Search Type and enter the Case ID from the Reimage Report in the Search Value box. If the work type is unknown, change the work type to **“Select”**, this allows a search of all the work types in the application.
- (11) Once the information is entered in the appropriate boxes, press the **“Enter”** key or scroll down the page and click Search.
- (12) The Search Results List page will display. Click on the underlined **“Case ID”** under the Case ID Heading.
- (13) After clicking the Case ID, the Suspense Case page for the case will display.
- (14) Scroll down to the Case Notes Section of the case page. The Note Description provides an explanation of why the case was suspended to reimage.
- (15) To send a message, click **“Case Message”** located under **“Case Notes and Messages.”**
- (16) In the text box enter the message to the CSR. When leaving a message, always start with **“ICT”**. For example, **“ICT- No better image. Document appears how we received it.”** After writing the text, click Add Message and then

click **“Close Window.”** The message will be added to the Message Description section and the information is electronically routed to the CSR.

- (17) Once the user clicks **“Close”**, CII returns the user to the Suspense Case page. If additional cases require a Case Message, click **“Search”** to return to the Search for Case page.
- (18) After the user clicks on **“Search from the Suspense Case Page”**, Search for Case page re-displays.
- (19) Continue the Search and Add Note process until case messages have been sent for all the cases listed on the Reimage Report.
- (20) Click on **“Logoff”** on the CII Main page screen to close the CII session.
- (21) After logging off CII, click on the **“X”** in the upper right-hand corner to close the browser window.
- (22) The AMS browser window will close, and user **will be logged off of CII**. Press the **“F12”** key to sign off of IDRS.

3.13.6.7 (09-01-2023) Scanner Preventive Maintenance Visit

- (1) The Maintenance Contract for the current year includes the same coverage as last year; see details below.

Note: Please call the Help Desk (866-743-5748) to request a scanner maintenance visit, indicate that the visit is for a CII scanner. This will expedite the request.

The Scanner Maintenance coverage is as follows:

All sites except Brookhaven and Memphis:	Maintenance
Scanners	Preventive Maintenance Visit /coverage
Kodak I5850 (Production)	4 visits per scanner
Kodak I4850 (Files/Mid-size)	2
Kodak I3450 (Exception)	1

- (2) Schedule your visits at least 1 week prior to the date you want the scanner serviced.
- (3) Notify Roy A. Steward and Jason Small by email for scheduled maintenance visits.
- (4) Schedule preventive maintenance visits on an as-needed basis taking scan volume into consideration (e.g., you will schedule more visits during peak season). If you have any preventive maintenance visits left towards the end of the year, make sure you schedule them before the contract expires. It's very important to schedule these visits to ensure scanners run at the optimum level and prevent unnecessary scanner downtime.
- (5) Follow the steps below when scheduling a preventive maintenance visit.

- (6) Call the Help Desk number toll- free number (866-743-5748) or submit a request online via IR Works. It's best to call the Help Desk if you are not familiar with IRS Works.

- (7) Ticket Assignment Group: AMS Imaging

3.13.6.8
(03-27-2024)

**Scanner and Ephesoft
Down Issues**

- (1) Follow the steps below for submitting tickets for Scanners and Ephesoft downtime issues.

Priority 1

- 1) All production scanners are down.
- 2) Call the Help Desk toll- free number (866-743-5748)
- 3) Notify Roy A. Steward and Jason Small by email after calling the help desk to open a ticket.
- 4) Ticket Assignment Group: AMS Imaging.

Priority 2 – All Sites

- 1) Sites are required to use their other production scanner as back-up while waiting for service.
- 2) Files scanner with several documents to scan with request older than 7 days.
- 3) Ephesoft issues that impact multiple workstations or a single workstation connected to i5850 scanner.
- 4) Call the Help Desk toll- free number (866-743-5748).
- 5) Notify Roy A. Steward and Jason Small by email after calling the help desk to open a ticket.
- 6) Ticket Assignment Group: - AMS Imaging

Priority 3 – All Sites

- 1) All other tickets related to Ephesoft issues.
- 2) Files scanner i4850
- 3) Exception scanner i3450
- 4) Mid-size scanner i4850
- 5) Issues with Ephesoft Capture Recognition and /or Export Service.
- 6) Call the Help Desk toll- free number (866-743-5748).
- 7) Notify Roy A. Steward and Jason Small by email after calling the help desk to open a ticket.
- 8) Ticket Assignment Group: - AMS Imaging

3.13.6.9
(06-26-2015)
**Support Activities
Overview**

- (1) This IRM provides instructions for ICT clerks for Document Preparation. Validation, Error Inventory, Temporary Storage and Disposition of Scanned Documents and Printing of Images for Form 4251 (Document Requests) in support of the Correspondence Imaging System (CII) for the Submission Processing (SP) function.
- (2) Specifically, ICT clerks will prepare documents for scanning/imaging; review; validate and input taxpayer data for CII to automatically establish an IDRS control base; perform IDRS research and establish control bases on those cases that CII could not establish automatically; retain documents in temporary storage after scanning; return IRS DLN numbered documents to Files; and dispose of documents after the expiration of the temporary storage period. In addition, if the Files function needs assistance with printing CII cases for non-CII users, this guide provides ICT clerks with instructions to print case data, images, case notes, and linked cases for Form 4251.
- (3) To perform some of the tasks identified above, clerks must have access to the CII Imaging Subsystem and CII Workflow.
 - a. The ICT clerks will utilize the CII Workflow application to work the Error Inventory and Reimage Requests. Access to the CII Workflow application requires the user to be logged into IDRS first.

3.13.6.10
(02-22-2024)
**Uploading eFax
documents into
Ephesoft**

- (1) Document is received via EEFAX and opened by the ICT lead/ manager or designated employee.
- (2) The document is “dragged and dropped” into the designated encrypted folder assigned to ICT EEFAX documents on your department’s drive. This folder serves as an electronic retention wall.
- (3) The lead opens Ephesoft.
- (4) The EEFAX documents are reviewed to determine the work type and then “dragged and dropped” into the “UPLOAD FILES” section of Ephesoft. Adobe Pro isn’t required unless, the user is combining documents.
- (5) Use the drop-down list and select your ICT site, for example BC32 - Upload Austin.

Note: If the wrong selection is used for example BC32 – Austin and not BC32 – Upload Austin, the cases will post to error inventory.
- (6) Information from the EEFAX document is used to complete the Batch Class Fields in Ephesoft.
- (7) The Start Batch option is selected and the documents are transmitted to the designated scanner. When completing these fields, make sure the check box is marked.
- (8) The document is ready to go through the review and validation process.

Note: If the documents are not displayed, filters must be removed or reset.
- (9) Once the document passes thru validation, a CII case is established.

- (10) Drag from “new” encrypted folder and drop to “completed” encrypted folder.

Note: The instructions above eliminate batching and doc prepping, EEFAQ documents must not be printed. but uploaded into Ephesoft using the instructions above.

3.13.6.11
(08-31-2017)

**Ephesoft Imaging
Software Scanning
Review Overview**

- (1) The purpose of the Review queue is to allow the user to perfect the batch during the Review process. The clerk identifies a need to correct a document, they can perform various operations on the batch like classifying, splitting, copying, deleting the document, change the document type, or scan color photos.

Note: All documents that are posted in Review and Quality Control (QC) queues must be reviewed regardless if they have “green or red highlight indicators.” The green highlight indicators are not 100 percent accurate.

Note: The clerks are not required to flip and delete pages in Review.

3.13.6.11.1
(12-01-2017)

Accessing Batch Review

- (1) Select View My Batches on the Operator Menu.
- (2) Click on “**Review** Button” and the list of batches in “**Ready for Review**” status will display.
- (3) Select the Batch to review by double clicking on the Batch Name (highlights the row).
- (4) When the batch is listed in the Review state, its status is changed to “**Ready for Review**” and it needs to be reviewed by the user.

Note: All documents that are posted in Review and Quality Control (QC) Queues must be reviewed regardless if they have “green or red highlight indicators.” The green highlight indicators are not 100 percent accurate.

3.13.6.11.2
(12-01-2017)

**Document Review
Procedures**

- (1) The Review Module displays a document tree panel, a middle panel with individual pages for current document, and right panel with the full-sized first page of the document. The Center Panel displays the Batch Instance ID Number, Batch Name, Batch Priority, and Form Type. The Button Menu contains the Merge Button which allows merging of documents. The More Button has Insert Pages and Re-Scan functionality. The More Button also lists keyboard shortcuts for additional functions like rotate, delete, and navigating pages/documents.
- (2) Upon opening the batch, the number of documents counted systemically in the batch will compare against the Documents Expected batch level field. If the number of documents counted by the system doesn't match the Documents Expected batch level field, a popup window will appear showing the discrepancy. In order to see the discrepancy between Documents Expected and Documents Available, hover-over the first document thumbnail image in the Left Panel.

Note: The pop-up that appears when you hover-over the first document in the batch will also offer other information as to why the batch was sent to “Review” by the software.

- (3) Review the first red highlighted “thumbnail” document.

Note: All documents that are posted in Review and Quality Control (QC) Queues must be reviewed regardless if they have “green or red highlight indicators.” The green highlight indicators are not 100 percent accurate.

- (4) Click on the “Review Button” to accept each document and turn the document “Thumbnail ” green.
- (5) After processing the final document, Click the “Review Button” twice to accept and save.
- (6) When the Review Done window displays. Click “OK” to close the batch.

3.13.6.11.3 (12-01-2017) Merging Pages

- (1) Highlight the second document that needs to be merged by clicking on the Document “Thumbnail” in the Left Panel.
- (2) Click the “Merge Button” on the Middle Panel.
- (3) Select the document to merge from the drop-down options.
- (4) System verifies Merge Selection and if you are sure you want to merge the selected documents, click the “OK” Button.
- (5) Documents that were merged will display in the Center Panel.

3.13.6.11.4 (12-01-2017) Splitting Pages

- (1) Select/highlight the page where the document will split in the Center Panel.
- (2) There are 2 ways to split a document:
 - a. Hold down the Ctrl key and press “2.”
 - b. Or click on “Split Image Icon” on the shortcut panel between the middle and right panels.
 - c. System will ask for confirmation of the Split request. Choose the option for “Fields and Tables.”
 - d. If you agree with the Split changes, click “OK” otherwise click Cancel.

3.13.6.11.5 (12-01-2017) Inserting Pages

- (1) To insert a page, follow the steps below.
 - a. Perform a cursory review of the documents scanned.
 - b. Locate the original document within the batch.
 - c. Place the original document to be inserted in the scanner input tray.
 - d. Select/highlight the page where the document must be inserted in the Center Panel. The insert page(s) will be inserted before the highlighted page.
 - e. Select Scanning on the More Menu.
 - f. Click on “Insert pages option”, the page will insert before the highlighted page within the batch.

- g. Verify that the page has been inserted.
- h. A system window will ask "Are you sure to insert the selected page(s).
- i. If you agree with the inserted pages - click "**OK**" otherwise click Cancel.

Note: When replacing pages, the original imprinted number on the page will be overwritten and the page will be renumbered based on the new position in the batch. The original imprinted number must be removed before replacing pages back into the batch when a new number will be imprinted on the pages.

3.13.6.12
(01-07-2021)

**General Instructions for
Validation in the
Correspondence
Imaging System (CII)**

- (1) Validation is a process to verify and/or enter information for cases in order for the cases to be controlled on IDRS and placed in workflow for distribution to the CSRs. The ICT employees must also validate the batches scanned and created in the Files function. If documents/batches need to be rescanned in Files for any reason, ICT management must coordinate with Files management.
- (2) Use the Tab Key to move through the index fields.
- (3) Management may request IDRS research Command Codes (CC) TPIIP, INOLES, NAMEE and NAMES in the Validation module rather than sending it to Error Inventory. This will be dependent on the volume of cases going to Error Inventory.
 - a. If the TIN cannot be determined through normal IDRS research or by viewing the images of the documents. In these instances, enter nine zeros (000000000) in the TIN field and click "Save." The zeros in the TIN will remove the case from the Validation Inventory and send the case to the workflow subsystem to be resolved by a CSR.
 - b. If the Tax Period cannot be determined, enter the most recent tax year (for example, 201612 would be the appropriate tax year for the 2017 calendar year. If multiple tax periods are referenced in a document, use the earliest tax period (for example, if 1999 and 2000 are both present, use 199912).
 - c. If the Name Control cannot be determined by viewing the images, research the TIN using Business/Individual name, address. In these instances, enter AAAA in the Name Control field and click "Save." This will remove the case from the Validation Inventory and send the case to the workflow subsystem to be resolved by a CSR.
 - d. If a document has been scanned in error, refer to Appendices to determine correct codes.

Note: IMF Exempt Organizations (EO) documents cannot be changed in validation send to QC.

- e. If the scanner operator used the incorrect document type, it can be corrected in Validation and provide instructions to change the document type.

Note: Management may elect to temporarily suspend the IDRS research requirement during periods of high work volume.

- (4) To verify Document Type, Category Code and Program use the Tables in the Appendix A, B, C, D, E, F, or G Document Types, Category Codes, Priority Codes and routing instructions.

- (5) If a batch of documents was not sorted by MFT when scanned, example **Correspondence 94X**, the MFT must be selected for each document in the batch. View each document and select the appropriate MFT.
- (6) View each document to determine the correct IRS Received Date and enter it using MM/DD/YYYY format.
- (7) If there is no ICT Received Date stamp use what is on the other documents. If it is a mixed ICT received date use what is the majority of the same dates in the batch. Don't reject to QC for missing ICT Stamp.

Note: If no **IRS Received Date** Refer to IRM 21.5.1.4.2.4 *IRS Received Date Determination*.

- (8) If the current date is more than 60 days after the IRS received date entered, a popup window will display with the message **IRS Received Date is older than 60 days**.
- (9) On Cycle transcripts (charge-out sheets), the Case Control Sequence Number will be captured by OCR. Verify that the sequence number was captured correctly. The numbers in the validation field must match the Case Control Sequence Number on the image.
- (10) The Ephesoft Capture software has the ability to read the bar code and automatically populate the index fields during Validation. The clerk must view the image and input any missing data to prevent cases from erroneously being sent to Error Inventory. The first page of the case must have a complete, visible and undamaged barcode and must have been scanned using one of the document types designed to read the 2-D barcode.
- (11) The chart below is a breakdown of the Work Types, Doc Types, Category Codes and Program Codes.

Work Type	Doc Type	Category Code	Program Code
IMF	Correspondence	TPRQ	40000
IMF	Quick Closure	TPRQ	40001
IMF	Internal Transcripts	TPRQ	40000
IMF	Spanish	SPAC	40007
IMF INT'L (III)	Correspondence	ITRQ	33040
IMF INT'L (II)	Correspondence Spanish	IOTH	33041
IMF INT'L	Quick Closure	ITRQ	33043
IMF Generic	Correspondence	TPRQ	40000
II Generic	Correspondence	ITRQ	33040

3.13.6.12.1
(08-29-2017)

**Logging into CII Imaging
Subsystem Validation
Module**

- (1) Log on to the workstation using your Network Login.
- (2) Access the Ephesoft Smart Capture software by typing the following "URL" into your web browser: **<https://amsscanning.enterprise.irs.gov/dcma/>**
 - a. Click View My Batches.
 - b. Click the Validation button at the top of the page.
 - c. The system is ready for the process of validating/manually entering index information to begin.

Note: If a document "**is**" scanned directly to a site, and it's not validated correctly then it will post to the receiving site's Error Inventory. For example: The document has instructions to scan to a specific IDRS number, if not validated correctly it posts to the receiving site's Error Inventory.
If a document "**is not**" scanned directly to a site, and it's not validated correctly it will post to the originating sites's Error Inventory. For example: The document didn't have specific scanning instructions, if not validated correctly it will post to the originating sites Error Inventory.

3.13.6.12.2
(01-07-2021)

Validating Documents

- (1) These procedures provide instructions for validating and/or manually entering data into index fields for each document scanned in order to establish a control on IDRS and CII.

Note: All documents that are posted in Review and Validation Queues must be reviewed regardless if they have "green or red highlight indicators" the green highlight indicators are not 100 percent accurate.

- (2) Batches with the highest priority must be worked first. If no batches have a high priority, they must be worked by the oldest date first. Select a Batch and use one of the following methods:
 - a. Double click on the "**batch**" or;
 - b. Click on the "**batch once to highlight it**", and then click the "**Open**" button at the top of the page.
 - c. Three panels will be displayed.
 - d. The Batch Contents panel will be on the left.
 - e. The Index Fields will be in the center.
 - f. The Image Viewer will be on the right.
- (3) Begin the validation process for each of the index fields in the center panel.
- (4) The Document Type, Category Code, Program Code, Function Code, IRS Received Date, and MFT index fields were populated with information entered at the scanner during batch creation and must be verified during validation.
 - a. To verify Document Type, Category Code and Program use the Tables in the Appendix A, B, C, D, E, F, or G, Document Types, Category Codes, Priority Codes and routing instructions.
 - b. The Form Type is not the Document Type, the Form Type is only for the workflow that is automatically assigned in scanning, if the Form Type is listed incorrectly it does not affect any reports, ICT is only concerned with the Document Type.
 - c. To verify the IRS Received date, refer to IRM 21.5.1.4.2.4, *Received Date - Determination*.

- d. For assistance with Name Control issues refer to: <http://core.publish.no.irs.gov/docs/pdf/d7071--2016-01-00.pdf>.

- (5) Verify the information in each field and make necessary changes by viewing the corresponding information from the document in the Image Viewer. IDRS research may be needed for further processing. Use the TAB key to move through the index fields in the Index Fields panel.
- (6) Use the TAB key to move through the index fields in the Index Fields panel.

Note: Management may request IDRS research Command Codes (CC) TPIIP, NAMES, NAMEE and INOLE, in Validation to avoid documents falling out to Error Inventory.

Note: You must use the TAB key to move through all the Index fields in order to initiate the validation for each field.

- a. Do not make an entry to the DLN field. If the OCR (Optical Character Recognition) software captured the DLN, you may delete it. If you choose to retain the DLN, verify it and make any necessary corrections. If the DLN field has been automatically populated as a result of a 2-D bar-coded notice, do not delete it.
 - b. Enter the CSR number when necessary.
 - c. On Affordable Care Act (ACA) Fee Claim Inventories (FCI), Branded Prescription Drugs (BPD) and Insurance Provider Fee (IPF) cases enter the claim amount when available. Refer to IRM 21.2.1.8.1, *ACA Fee Claim Inventories (AFCI)*, for more details.
- (7) If the index information needs to be enhanced to be legible, use the zoom icons to zoom in and out until the information can be read.
 - (8) If the scroll bars on the bottom or right side of the image viewer were used to locate the index information, it will be necessary to use the mouse to return to the correct index field in the center panel.
 - a. After validating or entering data and tabbing through the last Index field, click the “**Validate**” button at the top of the center panel.
 - b. After clicking the “**Validate**” button, a message dialog box will display when:
 - c. The IRS Received Date entered is more than 60 days from the current date and the Tax Period is older than five years.
 - d. If the information entered is correct, click “**Validate**” again.
 - e. If the information is not correct, make the necessary corrections then click “**Validate**” again.
 - f. If an index field such as the IRS Received Date, Tax Period, or ICT Received Date is entered in the wrong format, an error message will display after the “**Validate**” button is clicked.
 - (9) Repeat the above process for each document in the batch. If it becomes necessary to leave a batch before all the validation is complete, the batch can be marked as “**In Work**” by using the F7 key.
 - (10) To resume validating the batch, locate the batch marked “**In Work**” with your SEID in parenthesis in the Notes column.

- (11) Double click on the batch or highlight the batch and click the **“Open”** button at the top of the page.
- (12) The batch opens and validation can continue.
- (13) Enter the information from the magnified zone into the index field and use the Tab key to move to the next field. Once the Tab key is used to move to the next index field, the image will revert to its original size.
- (14) If the scroll bars on the bottom or right side of the image viewer were used to locate the index information, it will be necessary to use the mouse to return to the correct index field in the Index Field Panel.
- (15) A message dialog box will display when:
 - a. The IRS Received Date entered is more than 60 days from the current date.
 - b. A Tax Period is older than five years.
- (16) If the information entered is correct, click **“Yes.”** If the information is not correct, click **“No”** return to the incorrect field and make the necessary corrections.
- (17) A validation error message will appear next to the field that is entered in an invalid format of the window when information is entered incorrectly, in an index field such as:
 - a. Alpha characters in all numeric field.
 - b. The field contains more or less than the required number of characters.
 - c. A future IRS Received Date is entered at Batch Creation.
- (18) If an index field such as the IRS Received Date, Tax Period, or ICT Date is entered in the wrong format, an error message will appear next to the field that is entered in an invalid format of the validation window.
- (19) When a validation error message is received in the lower left corner of the window, the system prevents the user from tabbing out of the field until the information has been correctly entered.

Validation Error Message Chart

Field Description	Required Entry	Notes
Document Type	True	None
Program Code	True	None
Category Code	True	None
Function Code	True	None
IRS Received Date	True	None
TIN	False	This field will highlight to Force Review
MFT	True	None
Tax Period	True	None
Name Control	False	Required for certain document types

Field Description	Required Entry	Notes
CSR Number	False	Required for certain document types
Case Control Sequence Number	False	Required for certain document types
DLN	False	None
Issue Type	False	None
ICT Received Date	True	None
Statute Search	Yes or No	Required for certain document types

3.13.6.12.2.1
(01-07-2021)
**Validating TEGE Cases
in ECM**

(1) Cincinnati-AM Campus Support (Only)

Action Required
1) Verify that the IRS and ICT received dates are correct. Make any corrections needed.
2) Input Organization EIN
3) Optional Information
a) Input Organizational name. Only first 4 characters are required (Name Control) b) Input Requester name.

3.13.6.12.2.2
(08-29-2017)
**Procedure for Marking
Batches in the Work**

- (1) It may become necessary to exit a batch while working on it.
- (2) Leave an "In Work" indicator in the notes section.
- (3) Click on "More Function Key > F7" to mark the batch with the indicator.
- (4) The system removes the indicator when the batch proceeds to the next stage or you may press the "Function Key > F2."

3.13.6.12.3
(08-29-2017)
**Merging Pages in
Validation**

- (1) Highlight the first document that needs to be merged by clicking on the Document "**Thumbnail**" in the Left Panel.
- (2) Click the "**Merge Button**" on the Middle Panel.
- (3) Select the document to merge to.
- (4) System verifies Merge Selection and if you are sure you want to merge the selected documents, click the "**OK**" Button.
- (5) Documents that were merged will display in the Center Panel.

3.13.6.12.4
(06-26-2015)
**Rejecting Batches,
Documents or Pages at
Validation**

- (1) When it has been determined that images (documents or pages) need to be rescanned due to poor image quality and/or illegible text, the validation clerk will correct the illegible documents or pages prior to closing the batch. Document Types can be changed in Validation and does not need to be rejected (Workflow cannot be changed and would need to go to Quality). The ICT clerks cannot reject an entire batch; each document must be put into QC status one by one. The pages cannot be rejected only documents.

Note: If there is an EO in an IMF gusset, this cannot be fixed in validation and must be sent to QC.

3.13.6.12.4.1
(09-11-2017)
Rejection Procedures

- (1) Press “**F9**” Function key on keyboard **OR** select **More button > Function Key > F9** Mark Batch/Document as needing QC Review.
- (2) Type in the reason the document is being rejected into the **QC Reason** field on Middle Panel (above Workflow field).
- (3) Press the “**F9**” Function Key again.
- (4) The document is sent to QC.
- (5) **To reject the Document, you have opened:**
- (6) Click on any document in Left Panel.
- (7) Press “**F9**” Function key on keyboard **OR** select **More button > Function Key > F9** | Mark Batch/Document as needing QC Review.
- (8) Enter the reason the Batch is being rejected into the QC Reason field.
- (9) Press “**F9**” function key again.
- (10) Continue to validate until all cases are complete then press button **ALT and E** before returning to batch list.
- (11) The Batch is sent to QC.
- (12) **Reject Document/Batch Result**
- (13) The result of rejecting a document or batch will show up in the Validation queue.
- (14) If a document was rejected a new note will appear, QC will be visible in the note’s column.
- (15) If an entire batch was rejected, then a new Note will appear. QC will show in the note’s column.
- (16) **Reject – Cancellation Result**
- (17) After pressing “**F9**” function key to reject a document or a batch and the QC Reason field has appeared, the clerk may decide the rejection was in error.
- (18) Press “**F4**” function key on keyboard to **cancel the rejection, or Select “More” button > Function Key> F4** cancel request to send by hiding QC reason field.

- (19) The QC Reason field will be hidden, and the clerk may continue working the document as normal.
- (20) To reject a whole batch, you must place each Document in the batch into QC individually.

3.13.6.13 (08-06-2024) **Logging into the Integrated Data Retrieval System (IDRS) and Correspondence Imaging Subsystem (CII) and Affordable Care Act Fee Claims Inventories (AFCI)**

- (1) In order to perform the Error Inventory and Reimage Requests tasks through CII Workflow, clerks must be logged into IDRS. The following instructions provide the necessary steps to log into IDRS and CII.
- (2) To access CII, it is necessary to log into IDRS first. Enter the required information on the IDRS SINON screen.
- (3) Once the IDRS session has been established click on the AMS Desktop Icon. Read and acknowledge the Warning Banner. The first-time you login to your workstation a security warning will pop up. Click the check box to **"Always trust content from this publisher"** and click the "Run" button. If you answer **"Always/Run"** you should not receive the prompt again on that workstation.
- (4) The AMS screen will appear. Click the **"Inventory"** link in the "Case Management" section of the AMS home page.
- (5) Authorized CII users will see a CII tab on the Inventory Summary page. Click the **"CII tab"** in the Inventory Summary section, then click the **"Work CII Inventory"** link.
- (6) The CII Main page is displayed.
- (7) It is especially important that users exit CII by first clicking **"Logoff"** prior to closing the CII window. Closing the CII window without first properly logging off will cause a case to remain locked even though the user no longer has the case open. Clicking "Logoff" releases all of a user's locked cases so other users can take appropriate action on the cases.
- (8) To access the APCI, follow the above steps and then click the **"APCI"** tab in the inventory summary section. Then click **"Work BPD Inventory."**

Note: IDRS will place a Security lock on a clerk's IDRS profile if they do not log into IDRS at least once every 2 weeks. CII will delete inactive users in ICT after 40 days.

3.13.6.14 (06-26-2015) **Error Inventory**

- (1) These procedures provide instructions for clerks to work cases that fall into Error Inventory after being released from the CII Imaging Subsystem. The procedures include researching IDRS to correct and input missing case data; establishing IDRS controls on cases that could not establish a control base; and inputting a STAUP when one is required.

Note: If a document **"is"** scanned directly to a site, and it's not validated correctly then it posts to the receiving site's Error Inventory. For example: The document has instructions to scan to a specific IDRS number, if not validated correctly it will post to the receiving site's Error Inventory.
If a document **"is not"** scanned directly to a site, and it's not validated correctly will post to the originating sites's Error Inventory. For example: The

document didn't have specific scanning instructions, if not validated correctly it will post to the originating sites Error Inventory.

3.13.6.14.1
(06-26-2015)

**Error Inventory and
Correcting Missing Data
Fields**

- (1) In order to access Error Inventory, it is necessary to login to IDRS first, and then the CII Workflow subsystem.
- (2) Once an IDRS session is opened, click on the AMS Desktop Icon. Read and acknowledge the **Warning Banner**.
 - a. The first-time you login to your workstation a security warning will pop up. Click the check box to **Always trust content from this publisher** and click the **"Run button."** If you answer "Always/Run" you should not receive the prompt again on that workstation.
 - b. The AMS screen will appear, click the **"Inventory"** link in the **"Case Management"** section of the AMS home page.
 - c. Authorized CII users will see a CII tab on the Inventory Summary page. Click the **"CII tab"** in the Inventory Summary section, then click the **"Work CII Inventory"** link.
 - d. The CII Main page will display.
- (3) Click on **"Error"**. The Error Inventory page will be divided by the work types available at the campus. Links for each work type will be displayed at the top of the page to allow users to navigate between the different work types. Sites may also have links to work types that are not worked at their campus. Users need to click the work type to review the inventory and take the necessary steps to resolve the error. If a work type does not have any inventory an empty results list is displayed.
- (4) Users may click on the **"Data Page - 1 2"** on the top or bottom of the page to change the columns displayed.
- (5) The Error Inventory page will display the list of cases in error. The information is divided into nine columns: Case ID, Category, Age, Priority Code (PC), TIN, MFT, Tax Period (abbreviated as TXPD), Status (abbreviated as Stat), and a description of the error conditions. Clicking the links at the top of each column will change the way that the cases are sorted. The default for sorting cases is by Priority (PC). Cases with the highest priority will be displayed at the top of the list. It is important to work these cases first. If there are no cases with a priority, the cases will display with the oldest age at the top and must be worked by oldest age of case. At times, management may set priorities by Category Code or Description. In these instances, click the appropriate heading to sort these fields alphabetically.
- (6) The following list identifies the different types of error conditions:
 - a. BOD Not Found
 - b. Case Control Error
 - c. Control Base Not Found
 - d. Distribution Error
 - e. Error establishing Control Base
 - f. Error issuing STAUP
 - g. Error writing IDRS history
 - h. Incorrect Case Data
 - i. Incorrect Name Control
 - j. Issue REQ77 Error

- k. Missing Data
- l. Reporting not updated

- (7) There are two error conditions that do not require establishing a control base on IDRS. They are **Missing Data and Issue REQ77 Error**. All others require the clerk to establish a control base on IDRS if an open control base does not already exist that matches the CII case. If there is not an open control base on IDRS that matches the CII case, the Update case data tab will now allow ICT to systemically open a control on IDRS.
- (8) If a case in the Error Inventory queue was assigned the incorrect work type, ICT can now change it and reassign the case to the appropriate campus. Refer to Appendices A-H for further instructions on reassigning cases in Error Inventory that are outside of campus work type.
- (9) When the 2-D bar code notices fall to Error Inventory, and the TIN or EIN is not available on the notice, ICT will have to use command code (CC) TPIIP, NAMES (IMF) or NAMEE (BMF) to locate the TIN or EIN.

3.13.6.14.2 (02-01-2017) **Missing Data**

- (1) If the case was missing data at validation and not entered by the validation clerk, the case will appear in the Error Inventory with "Missing Data" in the Description column. It can also be a case that is the result of a **"Split Image Request."** To obtain the missing data and control the case on IDRS, it is necessary to view the document images and perform IDRS research. Click on the first case under **"Case ID"** listed for "Missing Data" on the Error Inventory page.
- (2) It is necessary to view the images of the document and research IDRS using normal research command codes to find the missing data. To open the image viewer, click on the image icon under the **"Document Images."**
- (3) The Image Viewer opens and displays the first page of the document in the Viewer. If there are several images for the document, they will be displayed on the right-hand side of the Image Viewer as thumbnail images. Scroll through the images and click on the thumbnail images or using the paging icons at the bottom of the viewer.
- (4) If the missing data cannot be located by viewing the images, initiate IDRS research (e.g., CC INOLE, CC NAMES, CC TPIIP). Once research is complete, enter the missing data found from either the IDRS research results and/or from the document images in the appropriate fields in the **Update Case Data** section.
- (5) Click **"Save"** and the case moves out of the Error Inventory and CII returns the user to the Error Inventory page.
- (6) If the missing data is not entered or **"Save"** is pressed before entering the missing data, an error message will be displayed. Make the necessary correction(s) and click **"Save"** again to close and return to the Error Inventory page.
- (7) If the TIN cannot be determined through normal IDRS research or by viewing the images of the documents. In these instances, enter nine zeros (000000000) in the TIN field and click **"Save."** The zeros in the TIN will remove the case from the Error Inventory and send the case to the workflow subsystem to be resolved by a CSR.

- (8) If the Tax Period cannot be determined, enter the most recent tax year (for example, 201412 would be the appropriate tax year for the 2015 calendar year). If multiple tax periods are referenced in a document, use the earliest tax period (for example, if 1999 and 2000 are both present, use 199912).
- (9) Once all corrections have been made, click **“Save”** and the case will move from the Error Inventory into workflow to be distributed.

3.13.6.14.3
(02-01-2017)
Issue REQ77 Error

- (1) When a taxpayer provides the wrong TIN/EIN, or a finger error was made during validation in either the TIN/EIN or Name Control Fields on Form 1040-X, Form 8379 or Form 1120X, an **Issue REQ77** error message will display in the **Error Inventory Description**.
- (2) Click on the **“Case ID Number”** on the Error Inventory page to access the case in error.
- (3) Compare the data in the fields to the data on the image to determine what field(s) is in error. Click on the **“Document Images icon”** to view the image(s). It is necessary to perform all normal IDRS research to ensure the data is valid.
- (4) If the TIN is entered incorrectly at validation. Correct the TIN and click **“Save.”** CII will systemically control the case on IDRS, issue the TC 971 to MasterFile and return the user to the Error Inventory to continue resolving errors.
- (5) If the return has been scanned and processed to the correct account and all case data fields are correct when compared to the image, set up a dummy account and **enter nine (000000000) in the “TIN” field and click “Save” if the following issues apply:**
 - a. The taxpayer is a first-time filer.
 - b. The account has been closed due to the taxpayer being deceased.
 - c. The account has never received a return.
 - d. The year you are attempting to input is earlier, than the tax year the account became established.

3.13.6.14.4
(06-26-2015)
Updating Case Data

- (1) Data displayed in the **Case Data** section can be updated by clicking the **“Update Data”** button, if through research, it is discovered that the data was captured incorrectly. The only exception is the Case Control Sequence Number which will display what was captured during the Validation process and cannot be updated.

Note: It is important to review all the data carefully in the “Case Data” Section for accuracy in order to establish accurate IDRS Control Bases. To ensure correct data was captured it is necessary to view the images of the case and conduct IDRS research.

- (2) If the CII case is controlled under the incorrect TIN, close the control base in IDRS using the following:
 - ACTON C##,ERRORCASE,C,MISC.
- (3) Click **“Update Case”** and make necessary corrections to the TIN, MFT, tax period, and name control. The system will automatically bring up the correct account in IDRS. Establish a control in IDRS under the correct account.
- (4) **Data is entered in the following ways: In the edit boxes for:**

- a. TIN
- b. TXPD
- c. NC
- d. IRS Received Date
- e. DLN
- f. ICT Received Date
- g. IDRS C#

(5) **In drop-down menus for:**

- a. Work Type
- b. MFT
- c. Doc Type
- d. Category
- e. Function
- f. Program
- g. BOD ID
- h. Issue Type
- i. Priority
- j. Radio buttons for Statute Searched (Yes or No)

- (6) When the Update Data button is depressed, the fields will be displayed in the edit boxes. The fields marked with a red “*” (asterisk) must be populated with data to continue.
- (7) If the case is correctly controlled under a different account and only CII case data needs to be corrected, update all required fields including the “IDRS Control number” and click “**Update Data Only**”, the Error Case page appears. Scroll down to “Error in Case Control Checklist” and enter required fields. Make sure the TIN, MFT, tax period, name control and IDRS control number shown in CII matches with what is on IDRS. Click “**Save.**” The case moves out of Error Inventory and CII returns the user to Error Inventory.

3.13.6.14.5
(06-26-2015)
**Error Establishing
Control Base**

- (1) If CII did not establish a control on IDRS when exiting the Imaging Subsystem, the case will fall into the Error Inventory queue. These procedures provide instructions for establishing an IDRS Control Base when CII did not have correct or sufficient information to systemically establish the control base. Clerks will perform research to find the incorrect/missing information and establish an IDRS Control Base. Click on the first Case ID listed for “Error establishing Control Base” on the Error Inventory page and the Case Data will display.
- (2) It is important to review the data carefully in the Case Data Section for accuracy in order to establish accurate IDRS Control Bases. Click on the Document Images icon to view the images and compare the data entered in the Case Data Section with what is on the images. If there are discrepancies, click the “Update Data” button and correct the data.
- (3) Activate IDRS and click on the “**TXMOD IDRS Quick Clicks button**” on the CII Case Data Page. Search IDRS using the TIN, MFT and Tax Period shown in the Case Data section of the Error Page to obtain the required data in order to correct the error condition(s).
- (4) It is important to compare the data fields in the CII Case Data Section with the appropriate IDRS data fields to ensure all information is the same and

accurate. If the data is not the same, research for the appropriate information and make corrections to the CII Case Data so it matches the data in IDRS.

- (5) Click **"Update CII Data & Open New IDRS Control"** CII will systemically control the case on IDRS.
- (6) After establishing the IDRS Control Base, go back into the CII session, scroll down to the **"Error in Case Control Checklist"** section to view the error conditions that need to be corrected. Required entries are indicated with a red "*" (asterisk). Enter the information in the appropriate box on the "Error in Case Control Checklist" portion of CII.
- (7) For BOD/ULC and Control Number fields, enter the missing data from IDRS into the appropriate fields in CII.
 - a. The BOD is located in the BOD-CD> field on IDRS. On the CII screen, select the appropriate BOD from the drop-down menu.
 - b. The CLC is located in the COLLECT-LOC> field on IDRS.
 - c. The PLC is located in the PRIMARY-LOC> field on IDRS.
 - d. Control Base Number is located on the left-hand side of the IDRS screen.
 - e. Once all missing data has been entered, check the boxes next to each error condition.
- (8) If the CII case is for a future tax period (estimated tax payments being made), the account may not be established on MasterFile. In this instance, a Dummy Module will be established by CII. In order to resolve the Error Case, the BOD, CLC or PLC, and IDRS Control Number (C#) must be entered in the "Error in Case Control Checklist" section. Use the following instructions to resolve the error conditions:
 - a. To find the BOD and CLC or PLC for a future tax period, research IDRS using CC INOLES, enter the information on the CII screen, and click the box marked **"BOD/LOCATION CODE."**
 - b. If a BOD cannot be found, use the table below to select a generic BOD and PLC valid for the site, and click the box labeled **"BOD/LOCATION CODE."**
 - c. Use the IDRS Control Number that was established for the CII case from the Dummy Module and click the box labeled **"C#."**

Campus	Work Type	BOD	PLC
ANSC	All	WI	0411
ATSC	All	WI	5913
AUSC	All	WI	7412
CSC	All	SB	2222
FSC	All	WI	9916
KCSC	All	WI	3914
MSC	All	WI	5623
OSC	BMF	SB	3327

Campus	Work Type	BOD	PLC
OSC	EO	TE	1141
OSC	EP	TE	2241
PSC	BMF Int'l	SB	9835
PSC	IMF	WI	2322
PSC	IMF Int'l	WI	2322

- (9) If CII has established a control base on a Dummy Module or wrong account, but the ICT clerk has located the correct account, then close the incorrect action control using **"CC ACTON"** and changing the Category Code to **"MISC."**
- (10) Next check the IDRS History section on IDRS to see if a STAUP (if required) was issued. Refer to IRM 3.13.6.14.6, *Inputting Missing STAUP*, for inputting missing STAUP if needed.
- (11) If a STAUP was required and issued, enter the date the STAUP was issued in the dialog box and click **"Save."**
- (12) Once all error conditions have been resolved, click **"Save."** The case moves out of the Error Inventory into workflow and the user is returned to the Error Inventory page.
- (13) If the **"Save"** button is pressed before all errors are corrected and the boxes are checked, the user will receive an error message(s) at the top of the Error Case page listing corrective actions that must be taken to resolve the error(s).

3.13.6.14.6 (06-26-2015) Inputting Missing STAUP

- (1) When performing IDRS research, if a case is in a status that requires a **"CC STAUP"** and the **"STAUP"** was not systemically input by CII, it will be necessary for the clerks to input the **"CC STAUP."** Check the SC-STES> field to determine if it is necessary to input a STAUP. If there is a balance due on the account, and the next Collection status for IMF is 20, 56, 58, or 22, or the next collection status for BMF is 21, 58, or 22, a STAUP is necessary to prevent further notices. If a STAUP is required, enter CC DOALLF and "Page Up" to get the necessary screen to input the STAUP.
- (2) After entering "CC DOALLF" and "Page Up," the DOALL screen displays.
 - a. Tab down to the eighth line or through the fields until you come to STAUP.
 - b. Tab over to STS-REQ-CD> enter an "*" (asterisk).
 - c. Tab to the next field NUM-CYC-DLAY enter another "*" (asterisk).
 - d. Press Page Up key to transmit action to IDRS.
- (3) Once the command code has been submitted, the "Completed: STAUP+" screen with the number of cycles shown after NUM-CYC-DLAY will display.
- (4) If an error message is received when inputting the STAUP, follow established procedures for resolving the error condition(s).

3.13.6.14.7
(06-26-2015)

Distribution Errors

- (5) Return to CII, enter the date the STAUP was input in the “Error in Case Control Checklist” section and click “Save.”
- (1) Many “Distribution Errors” are valid and can be easily resolved. Occasionally, distribution errors are caused by systemic/workflow issues. Such errors may be more complex and will require a system administrator to identify the problem. The system administrator may be able to initiate a systemic fix to move the cases from Error Inventory to the Unassigned Inventory. Systemic errors usually consist of a large number of cases going to Error Inventory and will usually affect more than one campus.
- (2) The most common “distribution error” is when the IDRS control base of a CII case is closed. The description found on Case Notes and Message reads: **“Distribution Error: Error trying to run ACTON: Matching sequence number not found.”** If this message is not displayed, a similar message will be shown. This error is caused when Distribution failed due to someone closing the IDRS control base of the CII case.
- (3) Click **“Update data”** change the IDRS Control Number to reflect the case control number now found on IDRS. Then click **“Save and Return.”**
- (4) Other distribution errors will display: **Distribution Error: Error trying to run ACTON: Account or module not on TIF.** If CII data reflects correct TIN/SSN and MFT and not controlled in IDRS, Click “Update data”. Scroll down and click **Update CII Data & Open New IDRS Control.** CII will systemically control the case on IDRS. However, if SSN/TIN/MFT/tax period on the CII Data Section is incorrect, research to see if case has been controlled on IDRS under the correct tax module, if control base is found, update the CII Data section to match account information on IDRS and click Save.
- (5) Most of the other distribution errors are not as common. If the message displayed in the Case Notes states **“Distribution Error: No work item returned by MQWorkflow”**, this is a CII workflow problem. The ICT manager/lead may need to submit a ticket in order to resolve the issue and send the case to the Unassigned Inventory.

3.13.6.14.8
(06-26-2015)

Error Inventory - Outside The Scope of Campus Work Type

- (1) When a document is scanned incorrectly and it's identified in Error Inventory, the ICT operator can correct the work type and reassign the case to the appropriate campus.
- (2) After viewing the document image, the ICT operator will click **“TXMOD”** under Quick Clicks.
- (3) If the case is controlled on IDRS, close the control using CC ACTON and change the category to **“MISC”**, it's important to review the IDRS control base to ensure you are closing the correct control base.
- (4) Return to the CII case, click **“Update Data.”**
- (5) Click the drop-down arrow by **“Work Type”** and select the correct work type. Click the drop-down arrow by **“Campus”** and select the appropriate campus, click **“Reassign.”** The selection of the new work type will repopulate all of the drop- downs including the MFT, Tax Period, Document Type, Category Code,

Function and Program Code. The drop-downs are set to predefined values that correspond to the work type. (You can change any of these fields if you know the correct entry).

Note: CII has been rolled out to all sites; you may start using the update data to change the work type to any of the applicable (IMF, IMF International, BMF, BMF International, EO and EP) work types.

- (6) The case will now be directed to the Error Inventory queue of the selected campus.

3.13.6.14.9
(06-26-2015)

Resolving Errors from the Affordable Care Act (ACA) Branded Prescription Drug (BPD) Inventory Error Queue

- (1) The Error Image list displays a list of BPD images which require the correction/ updating of image information data fields.
- (2) The next section explains the Error Case listing which displays BPD cases which have IDRS case controls/data issues.

Fields that need to be corrected/updated
a) EIN
b) MFT
c) Tax Period
d) Name Control
e) Document Type
f) IRS Received Date
g) Category Code
h) Program Code
j) ICT Received Date

The instructions below are how to resolve Error Case Listings:
a) Click the View Image button to view the scanned image.
b) Check any error message associated with the image. The message appears between the title bar and image information section.
c) If an IDRS control is not established, the case will go to the Case Error listing for resolution.
d) Click the Save button to correct the error.
e) View the Case Details page and IDRS for any missing/incorrect information.
f) All cases must have an IDRS control associated with it.
g) The following fields must be checked on the BPD Inventory Case Details page:

The instructions below are how to resolve Error Case Listings:

h) EIN

i) MFT

j) Tax Period

k) Name Control

l) IDRS Number

m) Claim Amount

n) IDRS Receive Date

o) Control Base

- (3) Once the information is updated/corrected on the Case Details page and/or IDRS, click the Manual Transmission button.

- (4) The case flows to the LB&I Unassigned Inventory.

3.13.6.14.10
(03-21-2018)
**Business Operating
Division (BOD) Errors
not Resolved in
Validation**

- (1) These cases are usually due to a nonexistent TIN being input in Validation. Research IDRS to determine the correct TIN and BOD. Follow the steps below using the information from IDRS.

1. Open Error case and click on Update Data.
2. Update BOD- ID field and click on Save and Return.
3. Copy Case ID (You will need it to search for the case).
4. Check the boxes in the Error in Case Control Checklist and Click Save.
5. The case from error and goes to distribution (The case and its IDRS control are now synced).
6. Search CII for the case.
7. Access case and click on Update Data.
8. Update the TIN to the correct one and click on Save and Return.
9. Erroneous control base closed and a control is open on the correct TIN in IDRS and CII.

3.13.6.15
(08-26-2024)
**Temporary Storage and
Disposition of Scanned
documents**

- (1) After all documents have completed scanning and quality control, documents need to be maintained in temporary storage. The cases need to be maintained in date and time order. Each file folder will include a Batch Cover Sheet that will provide information indicating on which scanner the documents were scanned, the Batch Name, and if the documents were numbered or unnumbered.
- (2) Refer to Document 12990, IRS Records Control Schedules (RCS) 29, Item 91 for the National Archives and Records Administration (NARA) approved Form 3210, Document Transmittal retention and disposition requirement.

3.13.6.15.1
(08-26-2024)
Retention of Documents

- (1) Each site has one to three production scanners. Identify the scanners will be identified as scanner “**A**”, scanner “**B**” and scanner “**C**.” The Batch Name on the Batch Cover Sheet is the date and time the documents were scanned. Within the batch, each case has a unique string of numbers imprinted on the surface of the documents to identify the document.

- (2) Store scanned documents separately by scanner name (A, B or C), and DLN numbered documents will be stored separately from DLN unnumbered documents. This facilitates efficient retrieval of documents that need to be reimaged and ensures that DLN numbered documents are returned to the Files function.
- (3) Refer to Document 12990, IRS Records Control Schedules (RCS) 29, Item 91 for the National Archives and Records Administration (NARA) approved Form 3210, Document Transmittal retention and disposition requirement.

3.13.6.15.2
(08-26-2024)

Disposal of Documents

- (1) Unnumbered documents will be retained in the temporary storage area for a minimum of 7 business days after scanning in case any retrieval of documents for reimaging is warranted. **Numbered documents may be reassembled and returned to Files as soon as scanning, validation, Quality Control has been completed.** Documents are retained in temporary storage for a maximum of 14 business days during non-peak.
- (2) Reassemble and return IRS DLN numbered documents to Files. Any document that has an IRS DLN imprinted on the surface will be sent back to the Files function. Prior to sending these documents to the Files function, it will be necessary to reassemble the documents. Ensure that all Form W-2, returns, envelopes, etc. are associated. Discard the ADS charge out document when you are reassembling the case. **Do Not Destroy Any DLN Numbered Documents.**
- (3) If there is no DLN located on the document, the document will be destroyed by placing the paper in the appropriate receptacle identified for classified waste. **Do Not Destroy Any DLN Numbered Documents.**
- (4) Refer to Document 12990, IRS Records Control Schedules (RCS) 29, Item 91 for the National Archives and Records Administration (NARA) approved Form 3210, Document Transmittal retention and disposition requirement.

3.13.6.16
(06-26-2015)

Case Prints for Form 4251 Document Requests

- (1) Filling of document requests (Form 4251) initiated from other areas outside of Adjustment Function will usually be conducted in the Files function. However, if Files needs assistance, ICT personnel may be required to fill these requests. This process requires ICT personnel to access CII and do a search for the CII Case ID. After locating the case on CII, ICT personnel will print the case to route to the requestor.

3.13.6.16.1
(06-26-2015)

Providing Prints of Images for Form 4251

- (1) Access AMS/CII and navigate to the Search Page.
- (2) Select Case ID from the drop-down menu for Search Type, and enter the Case ID from the Form 4251, **Return Charge-Out**, into the Search Value box. (The Case ID will either be typed or handwritten in the "number seven Requester and Remarks" portion of Form 4251).
- (3) Select the appropriate work type, if unknown click on **"Select."**
- (4) Once the information is entered in the appropriate boxes, press the **"Enter"** key or scroll down the page and click **"Search."**
- (5) The Search Results List page will display.

Note: Verify Search Type/Search Value fields if no Search Results Lists are displayed. Also, change the work type field to **“Select”**, if a specific work type was originally selected.

- (6) Click on the underlined **“Case ID number”** in the Search Results List under the Case ID heading and the Case page for the case will display. Click on the **“print icon”** to print a copy of the CII case.
- (7) Once the case is printed, scroll down to the Case Notes section and, if present, click on **“Request Completed Screen.”**
- (8) Right click on the Request Completed screen and select **“Print”**, when the printing is finished, close the Request completed screen and return to the case page.
- (9) Click on the **“icon below the Document Images”** to access the images for the document.
- (10) The Image viewer will open, and the first page of the document will be displayed.
- (11) Verify that the document in the Image Viewer is the document being requested by comparing the information on the Form 4251 to the image of the document.
- (12) Click the **“Print Document icon”** and then Print from the drop-down list.
- (13) Once “Print” is selected, the Print window is activated. Make sure you check the printer name to ensure the correct printer is selected, the Print Range is set to **All Pages and the Optimize for PDF/Postscript Printing** box is checked. If changes are made to any of these areas, ensure you click the **“Defaults”** button to save your changes for subsequent print requests.
- (14) Click **“Print”** on the Print Document box to start printing.
- (15) On the Active Case page, scroll to the Attached Files and, if any are present click on the link(s).
- (16) Once the attachment is open, click the **“Print”** icon to print all pages of the “pdf” file. If there are multiple Attached Files, open and print each one.
- (17) If there are numerous Case Notes, click on the **“Printable View link”** to print out the Case Notes on a separate sheet.
- (18) Click on **“File”** and select Print or click on the **“Print”** icon to print out the Case Notes.
- (19) If the case has been linked to another case, it will be necessary to print the linked case. Click on the **“Case ID”** under the **“Linked Cases”** section and print the associated case page, document images, case notes, attached files and any request completed screens as shown above.
- (20) Associate all the printed documents with the Case information print sheet on top, stamp the image with **Copy Do Not Return to Files** and route according to local procedures.

Submission Processing Image Control Team (ICT)

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3.13.6.17

(04-22-2022)

Distribution of Reroutes

- (1) During the course of closing cases, CSRs will discover cases that need to be printed and rerouted to non-CII users. These cases will print out on a minimum of two network printers located in the ICT area. Clerks in ICT will assemble the cases and route them to the designated functions/areas.
- (2) The first page of each case will print with either Form 1725, *Routing Slip*, or Form 12960, *Case Referral*. At the top of every page of each case, CII will print "CII Image" in the left corner, the CII case ID in the middle, and the Employee Number (of the CSR who routed the case) in the right corner. Example:

Page	Case ID:	Employee Number
CII Image	CIIWADGK7H	000010101008

The CSR needs to fully complete the forms with the proper routing information, which includes stop number and team number. Cases will be returned to the Accounts Management if the necessary information is not completed properly.

- (3) Clerks will pull the documents from the printer, associate (staple) all related pages by Case Number, and route to the function/area designated in the "To:" section of Form 1725 or Form 12960.
 - a. For cases over 25 pages, a cover sheet will print every 25 pages indicating how many packets are within the case.
 - b. Ensure that all pages belonging to the case are together and that they are in the proper order.

Example: A ninety- page document will have four cover sheets, in front of pages 1, 25, 50, and 75
 - c. Using the Mail Stop List, sort each case according to the mail stop printed on the front of the cover sheet.
 - d. The packages will consist of 25 pages with the exception of the last one, which will contain the remainder of the pages
 - e. The cover page will identify the CII case ID and the total document page count.
 - f. The document page count does not include the cover pages.
 - g. Verify the CII number, combine all pages ensuring all pages belong to the case and are in the correct order, and staple all pages together, at the top right-hand corner of each cover sheet, then stamp the document using the ICT Stamp.
- (4) During the peak season, the printers will be generating numerous reroutes. It is very important to monitor the printers during the day to ensure:
 - a. The paper trays are stocked, especially on the night shift.
 - b. The print cartridges **have not** run out of ink.
 - c. The printers are **not** turned off.

- (5) Reroutes returned to ICT must be sent to Accounts Management to resolve, failure to do so affects resolving the taxpayer's issue under the timeliness processing instructions. The ICT clerks do not make determinations on cases.

Designated Service Centers Codes

Codes	Designated Service Centers (DSC)
01	Brookhaven (BSC)
02	Cincinnati (CSC)
03	Memphis (MSC)
04	Ogden (OSC)
05	Philadelphia (PSC)
06	Austin (AUSC)
07	Atlanta (ATSC)
08	Andover (ANSC)
09	Kansas City (KCSC)
10	Fresno (FSC)

3.13.6.18
(04-28-2023)

**Functions and Programs
for ICT**

- (1) The charts below are the Functions and Programs for ICT for reporting hours and volume on the Form 3081 and Unit Production Count (UPC)

Function 720 Programs for Sorting and Clerical

Programs	Measured - Quality and Efficiency report each complete document or correspondence case handled on the Form 3081
34310	IMF Correspondence
34314	IDTVA
34316	IMF Carrybacks and Carryforwards
34317	IMF Cycle and 4251
34318	IMF Amended Returns
34319	TRNS
34320	BMF Correspondence
34326	BMF Carrybacks and Carryforwards
34327	BMF Cycle and 4251
34328	BMF Amended Returns

Note: Currently Ogden-ICT is only ICT site that batches the SP-1040X documents, the batching teams in Austin and Kansas City batch the SP-1040X documents.

Programs	Measured - Quality and Efficiency report each complete document or correspondence case handled on the Form 3081
40000	Paper filed CP 27 notices for processing via paper or CII
40002	Paper filed CP 09 notices for processing via paper or CII
40003	Paper filed CP 08 notices for processing via paper or CII
44450	Paper filed Form 1040-X returns for processing via paper or CII
44452	Paper filed Form 1040-X returns received through ITIN for processing via paper or CII

Function 550 Programs for Pre-Document Preparation

Programs	Measured - Quality and Efficiency for each complete document or correspondence case handled on the Form 3081
34310	IMF Correspondence
34320	BMF Correspondence
34313	(CII Fax) Fresno Only
34314	IMF IDTVA
34316	IMF Carrybacks and Carryforwards
34317	IMF Cycle and 4251
34318	IMF Amended Returns
34319	TRNS
34326	BMF Carrybacks and Carryforwards
34327	BMF Cycle and 4251
34328	BMF Amended Returns
40000	Paper filed CP 27 notices for processing via paper or CII
40002	Paper filed CP 09 notices for processing via paper or CII
40003	Paper filed CP 08 notices for processing via paper or CII
44450	Paper filed Form 1040-X returns for processing via paper or CII.

Programs	Measured - Quality and Efficiency for each complete document or correspondence case handled on the Form 3081
44452	Paper filed Form 1040-X returns received through ITIN for processing via paper or CII.

Function 550 Programs for Post-Document Preparation

Programs	Measured - Quality and Efficiency for each numbered return on the Form 3081
34312	IMF Sites
34318	IMF Amended Returns
34319	TRNS
34322	BMF Sites
34328	BMF Amended Returns

Function 360 Programs for Pre-Document Preparation

Programs	Measured - Quality (only) for each scanned document on the Form 3081
34310	IMF Correspondence
34320	BMF Correspondence
34313	(CII Fax) Fresno Only
34314	IMF IDTVA
34316	IMF Carrybacks and Carryforwards
34317	IMF Cycle and 4251
34318	IMF Amended Returns
34319	TRNS
34326	BMF Carrybacks and Carryforwards
34327	BMF Cycle and 4251
34328	BMF Amended Returns
40000	Paper filed CP 27 notices for processing via paper or CII
40002	Paper filed CP 09 notices for processing via paper or CII
40003	Paper filed CP 08 notices for processing via paper or CII
44450	Paper filed Form 1040-X returns for processing via paper or CII.

Programs	Measured - Quality (only) for each scanned document on the Form 3081
44452	Paper filed Form 1040-X returns received through ITIN for processing via paper or CII.

Function 470 Programs for Review Queue

Programs	Measured - Efficiency (only) for each document resolved on the Form 3081
34312	IMF Sites
34322	BMF Sites
40000	Paper filed CP 27 notices for processing via paper or CII
40002	Paper filed CP 09 notices for processing via paper or CII
40003	Paper filed CP 08 notices for processing via paper or CII
44450	Paper filed Form 1040-X returns for processing via paper or CII
44452	Paper filed Form 1040-X returns received through ITIN for processing via paper or CII.

Function 460 Programs for Validation

Programs	Measured - Quality and Efficiency for each complete document resolved. Include validation of docs scanned by Files on the Form 3081
34314	IMF IDTVA
34317	IMF Cycle and 4251
34319	TRNS
34321	BMF Sites
34327	BMF Cycle and 4251
40000	Paper filed CP 27 notices for processing via paper or CII
40002	Paper filed CP 09 notices for processing via paper or CII
40003	Paper filed CP 08 notices for processing via paper or CII
44450	Paper filed Form 1040-X returns for processing via paper or CII

Programs	Measured - Quality and Efficiency for each complete document resolved. Include validation of docs scanned by Files on the Form 3081
44452	Paper filed Form 1040-X returns received through ITIN for processing via paper or CII.

Function 460 Programs for Quality Control (QC)

Programs	Measured - Efficiency (only) for each document resolved on the Form 3081
34312	IMF Sites
34319	TRNS
34322	BMF Sites
40000	Paper filed CP 27 notices for processing via paper or CII
40002	Paper filed CP 09 notices for processing via paper or CII
40003	Paper filed CP 08 notices for processing via paper or CII
44450	Paper filed Form 1040-X returns for processing via paper or CII
44452	Paper filed Form 1040-X returns received through ITIN for processing via paper or CII.

Function 270 Programs for Error Inventory

Programs	Measured - Efficiency (only) for each error resolved in CII on the Form 3081
34310	IMF Sites
34320	BMF Sites
40000	Paper filed CP 27 notices for processing via paper or CII
40002	Paper filed CP 09 notices for processing via paper or CII
40003	Paper filed CP 08 notices for processing via paper or CII
44450	Paper filed Form 1040-X returns for processing via paper or CII
44452	Paper filed Form 1040-X returns received through ITIN for processing via paper or CII.

Function 790 Programs for Clerical/Disposal of Documents

Programs	Report hours only not volume on the Form 3081
34310	IMF Site- Miscellaneous/Shelving/Purging Documents
34319	TRNS
34320	BMF Sites - Miscellaneous/Shelving/Purging Documents

3.13.6.19
(09-01-2023)
ICT-Reports

- (1) **ICT- BBTS Reports**
- (2) The following ICT-BBTS Reports are listed on the *CDD Home Page (irsnet.gov)*
- (3) When reviewing the reports determine if corrective action is needed and make the changes.
 - a. The ICT Batch Query Report is used to view a batch submitted in BBTS.
 - b. The ICT Multi Query Report is used to view various batches in their current and previous workflow status.
 - c. The OFP Aged Inventory Report must be reviewed weekly by the managers to monitor overage inventory and to ensure timeliness standards are met and ICT batches are being released in BBTS.
 - d. The ICT Weekly Inventory Report must be reviewed weekly by the manager to monitor inventory volumes and to ensure ICT batches are being released in BBTS.
 - e. The ICT Uncontrolled Inventory Report is used to track the weekly un-controlled inventory.
 - f. The Uncontrolled Inventory volumes totals must be input daily thru the BBTS Production Site if no uncontrolled inventory is received enter "zero" in the BMF and IMF fields.
- (4) **Ephesoft Reports (SAP Business Objects)**
- (5) The BEARS is needed to access the Ephesoft Report.
- (6) The BEARS application to select is - PROD USER BOE REPORT ACCESS AMS APP (BOE ACCOUNT MANAGEMENT SERVICES (BOE AMS))

Note: After the BEARS is approved follow the instructions below

- a. Click on link Business Objects link below in notes section.
- b. Click on OK for security warning.
- c. Click on Document list under Navigate (left side of screen).
- d. Click on Folders
- e. Click on Public Folders
- f. Click on AMS
- g. For productivity or review, validation and export inventories.
- h. Click on Ephesoft Clerical Productivity Reports or Ephesoft Reports.
- i. For the Standard Weekly Error Inventory Report
- j. Click on Campus Reports.

- k. After you decide what report, you want to review.
- l. Right click and select "History".
- m. Click on the Report date you want.

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Correspondence Scanning 3.13.6

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Exhibit 3.13.6-1 (09-09-2024)

APPENDIX A - DOCUMENT TYPES, CATEGORY CODES, IMF DOMESTIC

- a. The Document Types, sorting requirements, Category Codes, and Priority Codes (if any) for IMF documents are provided in the tables below.
- b. For Domestic IMF, Austin works their own Spanish cases, and all other sites must scan Spanish work to Fresno UA. To meet the Spanish criteria, the forms or correspondence must be written in Spanish. This process will apply across all categories, except Carrybacks, Carryforwards and Injured Spouse.
- c. If hurricane Harvey, Irma or Maria or a Presidentially declared disaster in 2016, or a 2017 California wildfire is claimed on any document type use category code KATX and Function-Program Code 710-82365. For any other disaster claim, use category code DSTR and function-program code 710-82360. Both category codes are Priority Code 1 and are valid for all document types except: Faxes, ITIN and Special Processing. These Category Codes are not valid with any of the ID Theft doc types. Scan these documents to: Domestic English - 0630103922 or Domestic Spanish - 0630176475. Select AUSC as the DSC for Domestic and Spanish and PSC (Philadelphia) International.

Category Codes	Exception
SPC1 - SPC4	Faxes, ITIN, Special Processing, Identity (ID) Theft doc types, CP36D DMFE
SSA2/SCRM (710-40052)	ITIN, Special Processing, Quick Closures, ID Theft doc types

- d. NYCX category code are valid in both the Imaging Subsystem and CII. The last page of this Appendix provides the valid program/category code combinations. Category code ERRF has been added as a valid option for most of the document types with the exception of the ID Theft and ID Theft Spanish document types. Sites will provide guidance about when to use these codes.
- e. If any type of work is specialized to a site and/or team, sort this work by Doc Type/category code/ program code, write the appropriate CSR number on the Batch Cover Sheet, and enter it at batch creation.
- f. In general, ICT does not need to enter the CSR number when scanning CSR initiated letter replies. If a document needs to be assigned to a specific CSR, write the CSR number on the first page of the document and enter it at batch creation or validation.
- g. The valid MFTs for all IMF doc types except ID Theft document types are: 00, 29, 30, 31, 55, and 65. Identity Theft Victim Assistance document types are also valid with all these MFTs.
- h. The valid MFTs for ID theft and ID Theft Spanish document types: 00, 29, 30, and 31.
- i. There are a couple of MFTs related to Affordable Care Act (ACA) and are valid with specific document types. The MFTs are listed with the appropriate ACA document types.
- j. When cases have multiple forms attached with various category codes the Tax Reform Category Codes are always the first priority. For example, a case attached with the following Form(s) 5405, FTHB, Form 8994, and Tax Reform. The case will be scanned using the Tax Reform Category codes.

Exhibit 3.13.6-1 (Cont. 1) (09-09-2024)

APPENDIX A - DOCUMENT TYPES, CATEGORY CODES, IMF DOMESTIC

*DOC TYPE: Correspondence**PROGRAM CODE: 710-40000*

Sorting Requirements/Case Priority	Category Code	Description
Correspondence	TPRQ	<p>All cases identified by the CSR screeners. Includes:</p> <ul style="list-style-type: none"> • Written communications from a taxpayer or representative. • Written communications in response to IRS requests for information or responses to letters initiated by CSRs. • Letter 474C responses not containing RICS/RIVO IDRS number. • Form 843 (with no request for interest abatement) identified by the CSR screening process. • When the same taxpayer submits Form 843 for separate tax years, separate the years to create a new case. <p>Do not include</p> <ul style="list-style-type: none"> • Unnumbered Form 1040-X. Batch Form 1040-X under Doc Type "Forms 1040-X". (The only exceptions are Form 8379 attached to Form 1040-X and Carrybacks-RINT.) • Form 8379. Batch Form 8379 under Doc Type "Injured Spouse Claims". • Taxpayer responses to letters initiated by CSR's and attached Form 1040-X, Form 1045 or Form 8379. • Internal (IRS) Adjustments Requests (e.g., Form 3465) that are not CSR Specific. These documents should be batched as Internal Transcripts (and Certain CP Notices). • Original Tax returns • Does not include responses to letters for additional information if the Doc Type is 1040-X, Carrybacks, or Injured Spouse Claims. • Fraudulent Returns <p>Note: If the taxpayer includes one of the following letters: 216C, 449C, 662C, 2364C, or 4734C, with a Carryback form or loose, process as a carryback. Write the CSR number from the letter on the top of each carryback form and place the letter in the back of the case. Enter the CSR number when validating.</p>
Correspondence	F843	Form 843 requesting abatement of interest - identified by the CSR screening process.

Submission Processing Image Control Team (ICT) Correspondence Scanning 3.13.6

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Exhibit 3.13.6-1 (Cont. 2) (09-09-2024)

APPENDIX A - DOCUMENT TYPES, CATEGORY CODES, IMF DOMESTIC

DOC TYPE: I Generic *PROGRAM CODE: 710-40005*

Sorting Requirements/Case Priority	Category Code	Description
IMF Generic	TPRQ	Only use when the ICT clerks are unable to determine the doc type on IMF correspondence.

DOC TYPE: Correspondence *PROGRAM CODE: 710-40005*

Sorting Requirements/Case Priority	Category Code	Description
Correspondence related to First Time Homebuyer Credit Case Priority 2	FTHC	Correspondence with Form 5405 attached or correspondence that mentions the First Time Homebuyer Credit.

DOC TYPE: Correspondence *PROGRAM CODE: 710-40051*

Sorting Requirements/Case Priority	Category Code	Description
Correspondence	VRET	All Form 1040-X claims with Letters 6060-A or 6060-D attached or claims notated with the following: a. Combat-Injured Veterans Tax Fairness Act of 2016 b. Veteran Disability Severance c. St. Clair Claim d. Combat Injured Veteran Scan to IDRS 1185402670

Exhibit 3.13.6-1 (Cont. 3) (09-09-2024)

APPENDIX A - DOCUMENT TYPES, CATEGORY CODES, IMF DOMESTIC

DOC TYPE: Correspondence
PROGRAM CODE: 710-40070

Sorting Requirements/Case Priority	Category Code	Description
Correspondence related to HCTC	HCTC	<p>1) The 2014 Form 1040-X with "HCTC" written across the top margin will always be scanned as HCTC.</p> <p>2) If you find a 2014 Form 1040-X with the Form 8885 attached, scan as HCTC.</p> <p>3) The notation HCTC does not have to be written if the form is found.</p> <p>4) The Form 8885 may be a 2013 with the 13 crossed-out and a '14' written in its place. Scan to Andover Unassigned (UA) 0830141335.</p>

DOC TYPE: Correspondence
PROGRAM CODE: 710-82385

Sorting Requirements/Case Priority	Category Code	Description
Correspondence related to KITA	KITA	<p>All cases identified as KITA</p> <p>Scan to IDRS 0933578782</p>

DOC TYPE: Return Preparer Misconduct
PROGRAM CODE: 710-85440

Sorting Requirements/Case Priority	Category Code	Description
Return Preparer Misconduct	RPMC	<p>Form 14157-A with correspondence along with other forms (for example, Form 14157, Form 1040 series, or Form 1040-X is received in ICT)</p> <p>Caution: Do not detach Form 14157-A from any forms or correspondence included.</p> <ol style="list-style-type: none"> 1. Scan the entire package to DSC: Andover (ANSC) Unassigned (UA) 2. Loose Form 14157 alone, follow existing procedures.

Submission Processing Image Control Team (ICT) Correspondence Scanning 3.13.6

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Exhibit 3.13.6-1 (Cont. 4) (09-09-2024)

APPENDIX A - DOCUMENT TYPES, CATEGORY CODES, IMF DOMESTIC

Sorting Requirements/Case Priority	Category Code	Description
Letter 5955C and Letter 5956C	RPMC	Responses to Letter 5955C and Letter 5956C– IDRS group numbers beginning with -11788. Note: If the IDRS number begins anything other than 11788 refer to Exhibit 3.13.6-13, for information regarding DOC TYPE: COMP RPM-IDII

DOC TYPE: Corr - Loose Forms PROGRAM CODE: 710-40008

Sorting Requirements/Case Priority	Category Code	Description
Form 2439	LSFM	If Form 2439 is not marked as nominee: <ul style="list-style-type: none"> Copy B - Shareholder is an SSN – scan to IMF (shareholder's TIN) – MFT 30, category code LSFM
Loose Forms	LSFM	<ul style="list-style-type: none"> Section 83b and 83i Elections Form 8606, Nondeductible IRAs Forward other loose forms to the CSR screening process for sorting If correspondence is included with a form, forward to CSR screening process, unless you can classify the document elsewhere. Form 8839, Qualified Adoption Expense <p>CSR screening process may identify other documents as Corr-Loose Forms. Examples include: W2's, Loose Certificates (for example: death certificates, birth certificates) Letter 12C replies, Form 8606, Schedule 8812 and Form 5329.</p>

Note: Scan Form 5329 to MFT 30 and the tax period stated on Form.

Exhibit 3.13.6-1 (Cont. 5) (09-09-2024)

APPENDIX A - DOCUMENT TYPES, CATEGORY CODES, IMF DOMESTIC

DOC TYPE: Loose Forms
PROGRAM CODE: 710-40051

Sorting Requirements/Case Priority	Category Code	Description
(KCSP-ICT only) Undeliverable Letter 6060A and 6060B with no Forwarding address	VRET	Letter 6060A and 6060D sent by Department of Defense – Combat Injured Veteran Fairness Act of 2016. No good address available to resend, scanning case veterans call and need letter. Letter is not IDRS generated so we can't issue a new one. Scan to IDRS 1185402670

DOC TYPE: Loose Forms
PROGRAM CODE: 710-91010

Sorting Requirements/Case Priority	Category Code	Description
Form 8082	TPRQ	Form 8082, Notice of Inconsistent Treatment and Administrative Adjustment Request (AAR)
Form 8978	TPRQ	Form 8978, Partner's Additional Reporting Year Tax
Schedule A - Form 8978	TPRQ	Partner's Additional Reporting Year Tax (Schedule of Adjustments)

DOC TYPE: AdvCTC-Correspondence
PROGRAM CODE: 710-40006

Sorting Requirements/Case Priority	Category Code/ MFT	Description
Advance Child Tax Credit	SPC9 MFT's 00 30 31	Letter 6416 Letter 6417 Letter 6418 Advance Child Tax Credit

Submission Processing Image Control Team (ICT) Correspondence Scanning 3.13.6

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Exhibit 3.13.6-1 (Cont. 6) (09-09-2024)

APPENDIX A - DOCUMENT TYPES, CATEGORY CODES, IMF DOMESTIC

DOC TYPE: 4442 **PROGRAM CODE: Various**

Sorting Requirements/ Case Priority	Category Code	Description
Form 4442 Case Priority 1	TWRO	Program Code: 700-60200 Form 4442, Inquiry Referral requires a separate sort due to the case priority. Write the CSR number on top of the form if present in Box 27 of Form 4442.
Case Priority 2	HCTC	Program Code: 710-40070 <ul style="list-style-type: none">• Related to HCTC - 1040-X issues.• Scan to Andover UA 0848900000.

DOC TYPE: Operations Assistance Request (OAR) **PROGRAM CODE: 710-40000**

Sorting Requirements/Case Priority	Category Code	Description
Operations Assistance Request If marked “expedite” (indication will be near box 4 of the form) Case Priority 1	ATAO	Form 12412 <i>Operational Assistance Request (OAR)</i> . Most OARs will be faxed to ICT; a few original hard copies will be routed. <ul style="list-style-type: none">• All must be given top priority. The Criteria Code is Box 4 located in the upper right corner of Form 12412.• After scanning, all original hard copy not faxed OARs must be given to the work-leader who, after one week, will return the OAR with Form 3210 to the TAS Liaison Originator.
Operations Assistance Request If not marked “expedite” Case Priority 2	ATAO	Same as above

Exhibit 3.13.6-1 (Cont. 7) (09-09-2024)

APPENDIX A - DOCUMENT TYPES, CATEGORY CODES, IMF DOMESTIC

DOC TYPE: Quick Closure
PROGRAM CODE: 710-40001

Sorting Requirements/Case Priority	Category Code	Description
Quick Closures Case Priority 2	PHZ1	Includes: <ul style="list-style-type: none"> • Address changes with no other issues. • Forms or transcripts requests • Payment or notice stubs with phone numbers only. • CP 12 series of math error notices • CSR screening process may identify other types of documents.

DOC TYPE: Various (SP-1040X Inventory)
PROGRAM CODE: Various

Sorting Requirements/Case Priority	Program Code	Category Code	Description
Unnumbered Form 1040-X	710-44490	MEFP	Scan to IDRS 0938000000
Form 1040-X (including Form 8606)	710-44450	MEFS	Scan to IDRS 0938000000
Form 1040X-W7	710-44452	MEFS	Scan to IDRS 0938000000
CP 08	710-40003	MEFS	Scan to IDRS 0938000000
CP 09	710-40002	MEFS	Scan to IDRS 0938000000
CP 27	710-40000	MEFS	Scan to IDRS 0938000000

Note: Batch volume (25 cases max)

DOC TYPE: 1040-X
PROGRAM CODE: 710-40051

Sorting Requirements/Case Priority	Category Code	Description
Form 1040-X Case Priority 1	XIVO	All cases identified as "ICT- IVO" Scan to IDRS 0630192922

Submission Processing Image Control Team (ICT) Correspondence Scanning 3.13.6

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Exhibit 3.13.6-1 (Cont. 8) (09-09-2024)

APPENDIX A - DOCUMENT TYPES, CATEGORY CODES, IMF DOMESTIC

DOC TYPE: 1040-X PROGRAM CODE: 710-40051

Sorting Requirements/ Case Priority	Category Code	Description
Form 1040-X	SPCO	The Form 1040-X's will be marked "Microcaptive." Scan to IDRS 0543060816
Form 1040-X Case Priority 2	SPC1	Adoption Claims filed on Form 1040-X Pre-identified by Submission Processing or by ICT. 1. Adoption Claims • DSC: Andover Scan to IDRS 0830141335
Form 1040-X	SPC2	The Form 1040-Xs will be marked Letter 6173, Letter 6174, or Letter 6174A. Scan to IDRS 0534026194
1040-X Erroneous Zero Returns-Transcription Error Case Priority 1	SPC5	1040-X Erroneous Zero Returns-Transcription Error will be sent to ICT from the 1040-X teams, using their own batch sheet. Scan to IDRS 0538706285

DOC TYPE: 1040-X Spanish PROGRAM CODE: Various

Sorting Requirements/Case Priority	Category Code	Description
Form 843	F843	Program Code: 710-40007 • Form 843 requesting abatement of interest - identified by the CSR screening process
Form 1040-X	SPC2	Program Code: 710-40051 The Form 1040-X's will be marked Letter 6173, Letter 6174, or Letter 6174A Scan to IDRS 0534026194
Form 1040-X (One Sort)	VRET	Program Code: 710-40051 All cases identified as Veteran Disability Claims, or 1. Military Retirement Pay not Taxable. 2. Veterans Disability Pay not Taxable. 3. 26 CFR 4. Veterans Benefits 5. Disability percentage (%) Scan to IDRS 1185402670

Exhibit 3.13.6-1 (Cont. 9) (09-09-2024)

APPENDIX A - DOCUMENT TYPES, CATEGORY CODES, IMF DOMESTIC

Sorting Requirements/Case Priority	Category Code	Description
Form 1040-X (One Sort)	XRET	<p>Program Code: 710-40051 Unnumbered Form 1040-X are batched into this Doc Type even if the form comes in with correspondence, a Taxpayer response to a CSR initiated letter or any Notice (e.g., Balance Due Notice).</p> <ul style="list-style-type: none"> The only exceptions are Form 8379 (Injured Spouse) attached to Form 1040-X and Carrybacks-RINT. Form 1040-X with Form 14039 attached. Form 14039 scanning instructions refer to IRM 3.13.6-14 Appendix N. If same taxpayer submits multiple Form 1040-X's at the same time for the same taxpayer, separate each one to create a new case. It's important to leave all supporting information with each case. For example, copies of Form 1040 attached to a Form 1040-X; do not separate the form from the Form 1040-X. If correspondence is received with multiple cases attached (e.g., letter from the customer with three Form 1040-X for multiple years), If correspondence is received with multiple cases attached (e.g., letter from the customer with three Form 1040-X for multiple years), put Form 1040-X on top and: <ol style="list-style-type: none"> Leave the correspondence and envelope with the case with the oldest date (e.g., 199912-200312, leave correspondence and envelope with the 199912 case). Separate the other cases (multiple years) to create new cases. Insert a Separator Sheet between each new case.
Exonerated Prisoner Claims	XRET	<p>Program Code: 710-40051</p> <ul style="list-style-type: none"> Exonerated Prisoner Claims notated as "EXPR". All cases identified as Exonerated Prisoner Scan to IDRS 0933578782
First Time Homebuyer Credit Claims on Form 1040-X - Case Priority 2	FTHB	<p>Program Code: 710-40051</p> <ul style="list-style-type: none"> Any Form 1040-X with Form 5405, First-Time Homebuyer Credit, attached or Form 1040-X with HUD-1 Form, Settlement Statement.

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Exhibit 3.13.6-1 (Cont. 10) (09-09-2024)

APPENDIX A - DOCUMENT TYPES, CATEGORY CODES, IMF DOMESTIC

Sorting Requirements/Case Priority	Category Code	Description
1040-X Erroneous Zero Returns-Transcription Error Case Priority 1	SPC5	Program Code: 710-40051 1040-X Erroneous Zero Returns-Transcription Error will be sent to ICT from the 1040-X teams, using their own batch sheet. Scan to IDRS 1030404550
Related to HCTC CATA issues	HCTX	Program Code: 710- 40071 <ul style="list-style-type: none">Related to HCTC CATA issues. Scan to Andover UA 0848900000.
Amended returns related to Separate to Joint issues	SPJT	Program Code: 710-40056 <ul style="list-style-type: none">Amended returns related to Separate to Joint issues
KITA	KITA	Program Code: 710-82385 Scan to IDRS 0933578782

Exhibit 3.13.6-1 (Cont. 11) (09-09-2024)

APPENDIX A - DOCUMENT TYPES, CATEGORY CODES, IMF DOMESTIC

DOC TYPE: 1040-X
PROGRAM CODE: 710-40051

Sorting Requirements/ Case Priority	Category Code	Description
Form 1040-X (One Sort)	XRET	<ul style="list-style-type: none"> Unnumbered Form 1040-X (including Spanish) are batched into this Doc Type even if the form comes in with correspondence, a taxpayer response to a CSR initiated letter or any Notice (for example: Bal Due Notice). Exception: Form 8379 (Injured Spouse) attached to Form 1040-X and Carrybacks-RINT. Form 1040-X with Form 14039 attached. Form 14039 scanning instructions refer to IRM Exhibit 3.13.6-14 If same taxpayer submits multiple 1040-X Forms at the same time for the same taxpayer, separate each one to create a new case. It's important to leave all supporting information with each case. For example, copies of Form 1040 attached to a Form 1040-X; do not separate the form from the Form 1040-X. If correspondence is received with multiple cases attached (e.g., letter from the customer with three Form 1040-X for multiple years), put Form 1040-X on top and: <ol style="list-style-type: none"> Leave the correspondence and envelope with the case with the oldest date (for example: 201112-201312, leave correspondence and envelope with the 199912 case). Separate the other cases (multiple years) to create new cases. Insert a Separator Sheet between each new case.
Form 1040-X (One Sort)	XRET	<ul style="list-style-type: none"> Exonerated Prisoner Claims notated as "EXPR" All cases identified as Exonerated Prisoner Scan to IDRS 0933578782
Form 1040-X (One Sort)	VRET	<p>All cases identified as Veteran Disability Claims or</p> <ol style="list-style-type: none"> Military Retirement Pay Not Taxable. Veterans Disability Pay Not Taxable. 26 CFR Veterans Benefits Disability percentage (%) Scan to IDRS 1185402670
Form 1040-X (One Sort)	XRET	<p>All cases identified as Sinai Peninsula Claims</p> Scan to IDRS 0830141335

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Exhibit 3.13.6-1 (Cont. 12) (09-09-2024)

APPENDIX A - DOCUMENT TYPES, CATEGORY CODES, IMF DOMESTIC

Sorting Requirements/ Case Priority	Category Code	Description
Note: Special handling of 1040 returns received from Code & Edit as Amended Returns:		

DOC TYPE: 1040-X PROGRAM CODE: 710- 40051

Sorting Requirements/Case Priority	Category Code	Description
First Time Homebuyer Credit Claims on Form 1040-X - Alert: Statute Year Returns Case Priority 2	FTHB	<ul style="list-style-type: none"> Any Form 1040-X with Form 5405, First-Time Homebuyer Credit, attached or Form 1040-X with HUD-1 Form, Settlement Statement. Form 1040-X meeting the criteria below will be scanned directly to CSR 1030302151. Enter the CSR number at batch creation/validation. All Form 1040-X cases can be identified using the following criteria: <ol style="list-style-type: none"> Affordable Health Care Act 2010 Affordable Care Act Student Loan Forgiveness Income Exclusion for Loan Forgiveness for Health Professionals Excluded student loan amount under 2010 Health Care Act Individuals filing Form 1040-X will write Excluded student loan amount under 2010 Health Care Act in the Explanation of Changes box. The claims may also refer to the criteria above.

Exhibit 3.13.6-1 (Cont. 13) (09-09-2024)**APPENDIX A - DOCUMENT TYPES, CATEGORY CODES, IMF DOMESTIC**

DOC TYPE: 1040-X
PROGRAM CODE: 710-40056

Sorting Requirements/Case Priority	Category Code	Description
Amended returns related to Separate to Joint issue	SPJT	Amended returns related to Separate to Joint issue

DOC TYPE: 1040-X
PROGRAM CODE: 710-40051

Sorting Requirements/Case Priority	Category Code	Description
Correspondence All Form 1040-X	VRET	All Form 1040-X claims with Letters 6060-A or 6060-D attached or claims notated with the following: a. Combat-Injured Veterans Tax Fairness Act of 2016 b. Veteran Disability Severance c. St. Clair Claim d. Combat Injured Veteran . Scan to IDRS 1185402670

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Exhibit 3.13.6-1 (Cont. 14) (09-09-2024)

APPENDIX A - DOCUMENT TYPES, CATEGORY CODES, IMF DOMESTIC

DOC TYPE: 1040-X
PROGRAM CODE: 710-40071

Sorting Requirements/Case Priority	Category Code	Description
HCTC	HCTX	<ul style="list-style-type: none">• The 2014 Form 1040-X with "HCTC" written across the top margin will always be scanned as HCTC.• If you find a 2014 Form 1040-X with a Form 8885 attached, scan as HCTC. The notation HCTC does not have to be written if the form is found.• The Form 8885 may be a 2013 with the 13 crossed-out and a '14' written in its place. Scan to Andover UA 0848900000 <p>Note: If you receive returns related to HCTC prior to 2013. Scan to Andover UA 0848900000 using HCTX</p>

Exhibit 3.13.6-1 (Cont. 15) (09-09-2024)

APPENDIX A - DOCUMENT TYPES, CATEGORY CODES, IMF DOMESTIC

DOC TYPE: 1040-X
PROGRAM CODE: 710-82385

Sorting Requirements/Case Priority	Category Code	Description
Form 1040-X (One Sort)	KITA/KIA	<ul style="list-style-type: none"> All cases identified as KITA. Scan to IDRS 0933578782 Also, the following claims can be identified by several different notations such as; <ul style="list-style-type: none"> a. 911 Rescue b. Amended pursuant to IRC 104(a) Pub 3920, Terrorist Act c. Terrorist Attacks World Trade Center or d. Tax Forgiveness Victims of Terrorist Act These claims can be for older tax years, please do not refer these claims to Statute. Scan to IDRS 0933578782

- To accept a 1040 family return from Code and Edit as a 1040-X it must contain **BOTH a Code & Edit stamp AND** one of the following written notations: COPY, CORRECTED, DUPLICATE, AMENDED, REVISED, SUBSTITUTE, SUPERSEDES, TENTATIVE or TC150 or TC150 posted.
- Returns coming from Rejects with the DLN or Void notated must be scanned in as 1040-X.
- It is not necessary to write "TC150" or "TC150" posted on the return if it has **BOTH a Code & Edit stamp and written notation.**
- Areas other than Code & Edit may also write "TC150", or "TC150 posted" or **NFR. There may or may not be a stamp. These must also be accepted as Amended Returns.**
- If a return is stamped with a red "W-7", this only indicates it was received with a "W-7" application. It is not an indicator for an Amended return.
- The following 1040 returns must be given to the ICT manager or work leader to provide feedback to the originator (keep the routing slip or tag with the return):
 - No written notations **or** someone has written type.
 - The written notation is circled out **or**
 - No Code & Edit Stamp or 1040-X stamp.

Note: If the taxpayer includes one of the following letters: 216C, 449C, 662C, 2364C, or 4734C, with a Carryback form or loose, process as a carryback. Write the CSR number from the letter on the top of each carryback form and place the letter in the back of the case. Enter the CSR number when validating.

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Exhibit 3.13.6-1 (Cont. 16) (09-09-2024)

APPENDIX A - DOCUMENT TYPES, CATEGORY CODES, IMF DOMESTIC

DOC TYPE: Injured Spouse Claim PROGRAM CODE: 710-97140

Sorting Requirements/ Case Priority	Category Code	Description
CP36D charge out with DLN numbered documents Case Priority 3	DMFC	Requires a separate sort due to DLN numbered documents attached. Place CP36D charge out on top of the numbered documents.
CP36D charge out without DLN Numbered documents Case Priority 3	DMFC	Requires a separate sort when CP36D charge out comes from Files without DLN numbered documents attached. If a duplicate copy is attached, only doc prep the one with the Files annotation on it. Destroy the second copy.
Form 8379 Case Priority 3 Injured Spouse with Form 5405 attached Case Priority 2	DMFC	<ol style="list-style-type: none">1. Ensure the Form 8379 is the first page of the case. Includes Form 1040-X with Form 8379 attached.2. If multiple 8379 forms are submitted at the same time, each one will be imaged and counted separately. It is important to leave all supporting information with each case.3. For example, copies of Form 1040 attached to a Form 8379, must not be batched separately from the Form 8379. If correspondence is received with multiple cases attached (e.g., letter from the customer with three Form 8379 for multiple years):<ul style="list-style-type: none">• Leave the correspondence and envelope with the first case (put Form 8379 on top).• Separate the other cases to create new cases.• Insert a Separator Sheet between each new case.

DOC TYPE: CP36D - DMFE PROGRAM CODE: 710-97144

Sorting Requirements/ Case Priority	Category Code	Description
CP36D Return filed elec- tronically. Case Priority 3	DMFE	CP36D return filed electronically will not generate a charge out.

Exhibit 3.13.6-1 (Cont. 17) (09-09-2024)

APPENDIX A - DOCUMENT TYPES, CATEGORY CODES, IMF DOMESTIC

DOC TYPE: Duplicate Filing
PROGRAM CODE: 710–40050

Sorting Requirements/Case Priority	Category Code	Description
CP29 charge out with DLN numbered documents	CP29	Requires a separate sort due to DLN numbered documents attached and different Category Code. Place CP29 charge out on top of the numbered document.
CP29 charge out without DLN numbered documents	CP29	Requires a separate sort when CP29 charge out comes from Files without DLN numbered documents attached. If a duplicate copy is attached, only doc prep the one with the Files annotation on it. Destroy the second copy.
CP35 charge out, No charge out for - CP36 and CP36 S/B	DUPF	Requires a separate sort due to DLN numbered documents attached, different Category Code, and document attached to CP charge out. Place CP charge out on top of the numbered document.
CP35 charge out	DUPF	Requires a separate sort when the CP charge out comes from Files without DLN numbered documents attached. If a duplicate copy is attached, only doc prep the one with the Files annotation on it. Destroy the second copy.
CP93 charge out with DLN numbered documents	DAUD	Requires a separate sort due to DLN numbered documents attached and different Category Code. Place CP93 charge out on top of the numbered document.
CP93 charge out without DLN numbered documents	DAUD	Requires a separate sort when CP93 charge out comes from Files without DLN numbered documents attached. If a duplicate copy is attached, only doc prep the one with the Files annotation on it. Destroy the second copy.
As identified by the CSR ICT screener; primarily for CSR use.	MXSP MXEN	Program Code 40054 – as identified by the CSR ICT screener; primarily for CSR use.

DOC TYPE: CP36F
PROGRAM CODE: 710–40058

Sorting Requirements/Case Priority	Category Code	Description
CP36F/CP36G with DLN numbered documents	C36F	Requires a separate sort due to DLN numbered documents attached and different Category Code/ Program Code. Place CP charge out on top of the numbered document.

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Exhibit 3.13.6-1 (Cont. 18) (09-09-2024)

APPENDIX A - DOCUMENT TYPES, CATEGORY CODES, IMF DOMESTIC

Sorting Requirements/Case Priority	Category Code	Description
CP36F /CP36G without DLN numbered documents	C36F	Requires a separate sort when these charge outs come from Files without DLN numbered documents attached.

This IMF International doc type is included in Appendix A since IMF SP sites are responsible for scanning documents.

DOC TYPE: IMF International Special Processing ★ PROGRAM CODE: 710-85374

Sorting Requirements/Case Priority	Category Code	Description
CP36P IMF International with DLN numbered documents (Identified by literal International) CHRGOUT 36P	I36P	Requires a separate sort due to different work type – IMF International, DLN numbered documents attached and different Category Code/Program Code. Place CP notice charge out on top of the numbered document. Scan documents directly to Philadelphia. Select “PSC” from the drop-down menu when scanning. Follow the steps below when scanning: <ol style="list-style-type: none">1. Batch Class – II_Special Processing2. Category Code – I36P3. Program Code – 853744. Case Priority - 15. MFT 306. Designated Service Center “PSC”
CP36P (IMF International) without DLN numbered documents (Identified by literal International)	I36P	Requires a separate sort when these charge outs come from Files without DLN numbered documents attached. <ul style="list-style-type: none">• Follow same steps shown above – 1 through 5

★This IMF International doc type is included since IMF sites may receive electronic notice charge outs identified as **International**. If received, sites will be responsible for scanning them.

DOC TYPE: Internal Transcripts (Includes: Certain CP Notices and Internal IRS Requests) PROGRAM CODE: Various

Sorting Requirements/Case Priority	Category Code	Description
Economic Impact Payment (EIP) or Stimulus Payment	IRRQ	Program Code: 710- 40000 Economic Impact Payment (EIP) or Stimulus Payment
Scrambled SSN Cases	IRRQ	Scrambled SSN Cases

Exhibit 3.13.6-1 (Cont. 19) (09-09-2024)

APPENDIX A - DOCUMENT TYPES, CATEGORY CODES, IMF DOMESTIC

Sorting Requirements/ Case Priority	Category Code	Description
Internal Adjustment Requests.	IRRQ	Documents to be associated with open CII case, miscellaneous documents
IRAFASSESS (CP320), Credit (CP346)	IRRQ MFT: 29	IRAFASSESS (CP320), Credit (CP346)
CP41	OTHE	CP41 - Charge out with DLN numbered documents
CP08 CP09 CP27 CP54 B/G CP85 CP87 replies	TPRQ	Includes: <ul style="list-style-type: none"> • CP08 - Additional Child Tax Credit • CP09 - Earned Income Credit • CP27 - EIC Potential for T/P Without Qualifying Children • CP85 - Exam EIC “Soft” Notice • CP87- Exam Dupe TIN Notice The CSR screener may identify other types of cases.
DIAGQ	IRRQ	Requires a separate sort based on portrait orientation of document. Only doc prep the page containing the Tax Period as shown below. Destroy the duplicate copy of the notice.
CSR screeners	MXEN	Program Code: 710- 40054 Work identified by CSR screeners.
Internal Transcript	REFA	Program Code 710-40310 ACA Related use, MFT 65 - Mirrored Module Transcript

DOC TYPE: Spanish
PROGRAM CODE: Various

Sorting Requirements/Case Priority	Category Code	Description
Spanish Correspondence	SPAC	Program Code: 710-40007 Correspondence written in Spanish
Spanish Correspondence	HCTC	Program Code: 710-40077 Scan to Andover UA 0848900000

DOC TYPE: Faxes
PROGRAM CODE: 710-40080

Sorting Requirements/Case Priority	Category Code	Description
IMF Faxes	PPRQ	Unsolicited faxes from Tax Practitioners

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Exhibit 3.13.6-1 (Cont. 20) (09-09-2024)

APPENDIX A - DOCUMENT TYPES, CATEGORY CODES, IMF DOMESTIC

DOC TYPE: CSR Specific (CUSTOMER SERVICE REPRESENTATIVE) *PROGRAM CODE: 710-40000*

Sorting Requirements/ Case Priority	Category Code	Description
CP98 CP98A Form 4251 with DLN Numbered document	IRRQ	<ul style="list-style-type: none"> Requires a separate sort due to DLN numbered documents attached. Place CP 98/CP98A. Form 4251 on top of the numbered document.
CP98 CP98A Form 4251 without DLN Numbered document	IRRQ	<ul style="list-style-type: none"> Requires a separate when CP98/CP 98A/Form 4251 comes from Files without a DLN numbered documents attached. Place CP98/CP 98A/Form 4251 on top of the numbered document. If a duplicate copy is attached, only doc prep the once with the Files annotation on it. Destroy the second copy.
DIAGQ, Multiple Listings	IRRQ	<ul style="list-style-type: none"> Requires a separate sort because these documents will not have DLN numbered documents attached. Multiple Listings include: Utility 50, 766 Reject, Code & Edit Unpostables. Multiple Listings will come from Management with the IRS Received Date identified.
Any incoming case designated with a specific CSR number with DLN numbered documents	TPRQ	Requires a separate sort due to DLN numbered documents attached. Includes cases from ERS, Code & Edit, or any other case with a DLN numbered document attached designated with a specific CSR number.
Any incoming case designated with a specific CSR number without DLN numbered documents	TPRQ	<ul style="list-style-type: none"> Requires a separate sort because these documents will not have DLN numbered documents attached. Includes responses to Tech Assist requests. Does not include replies to CSR correspondence. Technical Assistance Replies will normally have more than one page associated with a case. It is only necessary to batch the Technical Assistance Reply Form and any supporting information provided by Exam. The CSR already has the original case on CII. Insert a separator sheet between each Technical Assistance Reply Form.

Exhibit 3.13.6-1 (Cont. 21) (09-09-2024)

APPENDIX A - DOCUMENT TYPES, CATEGORY CODES, IMF DOMESTIC

DOC TYPE: ACA-1040-X
PROGRAM CODE: 710-40320

Sorting Requirements/Case Priority	Category Code	Description
Form 1040-X	ACAX	All other ACA provisions Scan to Fresno

DOC TYPE: ACA5-Loose Forms
PROGRAM CODE: 710-40313

Sorting Requirements/Case Priority	Category Code	Description
ACA5-Loose Forms	ACA5	All ACA loose forms

DOC TYPE: ACA-Correspondence
PROGRAM CODE: 710-40310

Sorting Requirements/Case Priority	Category Code	Description
Correspondence	ACA7	All ACA provisions

DOC TYPE: ACA-Spanish
PROGRAM CODE: 710-40317

Sorting Requirements/Case Priority	Category Code	Description
Correspondence	ACAC	Correspondence written in Spanish related to ACA. For example, letter with Form 8962 and/or Form 8965 attached.

The document request code used when ordering documents (CC ESTAB) will determine whether the documents need to be doc prepped and scanned or routed to the appropriate area as paper. Document Requests (Form 4251) initiated by the CII. The CSR must use request code “S” (CC ESTAB). This code must only be used by CSRs working in the Correspondence Imaging System (CII).

- This code indicates to Files and ICT that the request must be filled by scanning the document and sending an image through CII instead of sending a hardcopy to the requestor. When document request code “S” is used, “**CII Scan Request**” it will print below the DLN on Form 4251.
- Additionally, document request code “X” (CC ESTAB) has been established for non-CII users who need a hardcopy or actual print of a TC 29X adjustment document relating to a CII case. This request code must only be used when an actual print or hardcopy of the image is needed. When document request code “X” is used, **CII Print Request** will print below the DLN on Form 4251.
- Files and ICT will use the Form 4251 to determine whether the document is to be scanned or routed as paper. Scan the document if the form shows “CII Scan Request” (under the DLN). If the form does not state “CII Scan Request,” route the document as paper.

Submission Processing Image Control Team (ICT) Correspondence Scanning 3.13.6

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Exhibit 3.13.6-1 (Cont. 22) (09-09-2024)

APPENDIX A - DOCUMENT TYPES, CATEGORY CODES, IMF DOMESTIC

IMF Valid Document Type	Program Code Combinations	Category Code
Correspondence	40000	TETR
NOMERGE	40053	NYCX or TETR
Internal Transcripts	40000	TETR
CSR Specific	40000	TETR
OARS	40000	TETR
CP86	40000	TETR
Quick Closure	40001	TETR
Duplicate Filing	40050	NYCX or TETR
Form 1040-X	40050	NYCX or TETR
Carryback	40063	NYCX or TETR
Carryback	40064	NYCX or TETR
Injured Spouse Claim	97140	NYCX or TETR
Spanish	40007	TETR

Exhibit 3.13.6-2 (09-09-2024)**APPENDIX B - DOCUMENT TYPES, CATEGORY CODES, PRIORITY CODES IMF INTERNATIONAL(II) - PHILADELPHIA**

- a. The Document Types, sorting requirements, Category Codes, and Priority Codes (if any) for IMF International are provided in the tables below.
- b. If hurricane Harvey, Irma or Maria is claimed on any document type use category code KATX and Function-Program Code 710-82365. For any other disaster claim, use category code DSTR and function-program code 710-82360. Both category codes are Priority Code 1 and are valid for all document types except: Faxes, ITIN and Special Processing. These Category Codes are not valid with any of the ID Theft doc types. Scan these documents to IDRS Number 0531500000.
- c. Category code SPC 1 – 4 is a valid option for all document types except Special Processing. Program Codes, 85370, 85371, and 85372, are used to support the Economic Stimulus Rebate. Category code ERRF has been added as a valid code for all document types. Sites will provide guidance about when to use these codes.
- d. If any type of work is specialized to a site and/or team, sort this work by Document Type, category code, and program code. Write the appropriate CSR number on the Batch Cover Sheet and enter it at batch creation.
- e. In general, ICT does not need to enter the CSR number when scanning CSR initiated letter replies. If a document needs to be assigned to a specific CSR, write the CSR number on the first page of the document and enter it at batch creation or validation.
- f. Follow appropriate IRM guidelines when scanning envelopes.
- g. The following MFTs are valid with all document types: 00, 29, 30, 31, and 55:

DOC TYPE: II Generic
PROGRAM CODE: 710-33040

Sorting Requirements/Case Priority	Category Code	Description
IMF International Generic	TPRQ	Only use when the ICT clerks are unable to determine the Doc Type on IMF International correspondence

DOC TYPE: II ACA-Corr
PROGRAM CODE: 710- 33010

Sorting Requirements/Case Priority	Category Code	Description
ACA-Corr	IPTC	Includes non-Spanish correspondence regarding ACA. For example, letter with Form 8962 and/or Form 8965 attached.

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Exhibit 3.13.6-2 (Cont. 1) (09-09-2024)

APPENDIX B - DOCUMENT TYPES, CATEGORY CODES, PRIORITY CODES IMF INTERNATIONAL(II) - PHILADELPHIA

DOC TYPE: II ACA 1040-X
PROGRAM CODE: 710- 33020

Sorting Requirements/Case Priority	Category Code	Description
ACA 1040-X	IPTX	Form 1040-X with ACA criteria. For example, Form 1040-X with Form 8962 and/or Form 8965 attached.

Exhibit 3.13.6-2 (Cont. 2) (09-09-2024)

APPENDIX B - DOCUMENT TYPES, CATEGORY CODES, PRIORITY CODES IMF INTERNATIONAL(II) - PHILADELPHIA

DOC TYPE: II Correspondence**PROGRAM CODE: 710-33040**

Sorting Requirements/Case Priority	Category Code	Description
IMF - INT Correspondence Form 1040 MFT: 30	ITRQ	<p>Includes all non-Spanish written communications from a taxpayer or representative. Includes written communications in response to IRS requests for information, taxpayer responses to letters initiated by CSRs, annotated notice responses that provide additional data or dispute a notice, and anything that is not included in any one of the Document Types listed below (e.g., Form 5329, Form 1310, Form 2210)</p> <p>If more than one tax period for the following Forms are received for the same taxpayer, separate the years to create a new case. Leave the envelope with the first case:</p> <ul style="list-style-type: none"> Form 843 (Claim for Refund and Request for Abatement) Form 8862 (Information to Claim Earned Income Credit After Disallowance). <p>Do not include</p> <ul style="list-style-type: none"> Unnumbered Form 1040-X. Batch Form 1040-X under Doc Type Form 1040-X. (The only exceptions are Form 8379 attached to Form 1040-X and Carrybacks-RINT.) Batch Form 8379 under Doc Type "Injured Spouse Claims" Internal (IRS) Adjustments Requests (e.g., Form 3465) and undeliverables. These documents should be batched under Internal Transcripts (and Certain CP Notices) Tax Returns <p>Does not include responses to letters for additional information if the Doc Type is 1040-X, Carrybacks or loose Form 8379.</p> <p>Note: If the taxpayer includes one of the following letters: 216C, 449C, 662C, 2364C, or 4734C, with a Carryback form or loose, process as a carryback. Write the CSR number from the letter on the top of each carryback form and place the letter in the back of the case. Enter the CSR number when validating.</p>
International Payment Tracer	IPYT	International Payment Tracer. Requires a separate sort due to different category code.

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Exhibit 3.13.6-2 (Cont. 3) (09-09-2024)

APPENDIX B - DOCUMENT TYPES, CATEGORY CODES, PRIORITY CODES IMF INTERNATIONAL(II) - PHILADELPHIA

Sorting Requirements/Case Priority	Category Code	Description
Form 843	F843	Form 843 requesting abatement of interest - identified by the CSR screening process
Form 843	IIRQ	Form 843. Requires a separate sort due to different category code.
Letter 5532C and Letter 5533C	IMFINTL	Letter 5532C and Letter 5533C scan to International Philadelphia.

DOC TYPE: II Operations Assistance Request (OAR) PROGRAM CODE: 710-33040

Sorting Requirements/Case Priority	Category Code	Description
IMF-INT OAR (One sort) If marked "expedite" (indication will be near box 4 of the form) <u>Case Priority 1</u>	ATAO	<ul style="list-style-type: none"> Form 12412, <i>Operational Assistance Request (OAR)</i>. Most OARs will be faxed to ICT; a few original hard copies will be routed. All must be given top priority. The Criteria Code is Box 4 located in the upper right corner of Form 12412. After scanning, all original hard copy (not faxed) OARs must be given to the work-leader who, after one week, will return the OAR with Form 3210 to the TAS Liaison Originator.
IMF-INT OAR (One sort) If not marked "expedite" <u>Case Priority 2</u>	ATAO	Same as above

Exhibit 3.13.6-2 (Cont. 4) (09-09-2024)

APPENDIX B - DOCUMENT TYPES, CATEGORY CODES, PRIORITY CODES IMF INTERNATIONAL(II) - PHILADELPHIA

DOC TYPE: II Correspondence Spanish
PROGRAM CODE: 710-33041

Sorting Requirements/ Case Priority	Category Code	Description
IMF-INT Correspondence Spanish	IOTH	<p>Includes all written Spanish communications from a taxpayer or representative.</p> <p>Includes written communications in response to IRS requests for information, taxpayer responses to letters initiated by CSRs, annotated notice responses that provide additional data or dispute a notice, and anything that is not included in any one of the Document Types listed below Types listed below (e.g., Form 5329, Form 1310, Form 2210)</p> <p>If more than one tax period for the following Forms is received for the same taxpayer, separate the years to create a new case. Leave the envelope with the first case:</p> <ul style="list-style-type: none"> Form 843 (Claim for Refund and Request for Abatement) Form 8862 (Information to Claim Earned Income Credit After Disallowance). <p>Do not include</p> <ul style="list-style-type: none"> Unnumbered Form 1040-X. Batch Form 1040-X under Doc Type "Form 1040-X". (The only exceptions are Form 8379 attached to Form 1040-X and Form Carrybacks-RINT.) Form 8379. Batch under Doc Type "Injured Spouse Claims". Internal (IRS) Adjustments Requests (for example: Form 3465) and undeliverables. These documents must be batched as Internal Transcripts (and Certain CP Notices). Tax Returns <p>Does not include responses to letters for additional information if the Doc Type is 1040-X, Carrybacks, or loose Form 8379.</p>
Form 843	F843	Form 843 requesting abatement of interest - identified by the CSR screening process

DOC TYPE: II Duplicate Filing
PROGRAM CODE: 710-33080

Sorting Requirements/Case Priority	Category Code	Description
CP29 charge out with DLN numbered documents	IN29	Requires a separate sort due to DLN numbered documents attached and different Category Code. Place CP 29 charge out on top of the numbered document.

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Exhibit 3.13.6-2 (Cont. 5) (09-09-2024)

APPENDIX B - DOCUMENT TYPES, CATEGORY CODES, PRIORITY CODES IMF INTERNATIONAL(II) - PHILADELPHIA

Sorting Requirements/Case Priority	Category Code	Description
CP29 charge out <u>without</u> DLN numbered documents	IN29	<ul style="list-style-type: none"> Requires a separate sort when CP 29 charge out comes from Files without DLN numbered documents attached. If a duplicate copy is attached, only doc prep the one with the Files annotation on it. Destroy the second copy.
CP 36 charge out with DLN numbered documents	IDPF	CP notice does not generate a charge out for scanning.
CP 36 charge out <u>without</u> DLN numbered documents	IDPF	CP notice does not generate a charge out for scanning.
CP 93 charge out with DLN numbered documents	IDPA	Requires a separate sort due to DLN numbered documents attached and different Category Code. Place CP 93 charge out on top of the numbered document.
CP 93 charge out <u>without</u> DLN numbered documents	IDPA	<ul style="list-style-type: none"> Requires a separate sort when CP 93 charge out comes from Files without DLN numbered documents attached. If a duplicate copy is attached, only doc prep the one with the Files annotation on it. Destroy the second copy.

DOC TYPE: II Duplicate Filing Spanish PROGRAM CODE: 710-33083

Sorting Requirements/Case Priority	Category Code	Description
CP 29 CP 93 charge out with DLN numbered documents	ITLR	Requires a separate sort due to DLN numbered documents attached. Place CP notice charge out on top of the numbered document.
CP 29 CP 93 charge out <u>without</u> DLN numbered documents	ITLR	<ul style="list-style-type: none"> Requires a separate sort when the charge out comes from Files without DLN numbered documents attached. If a duplicate copy is attached, only doc prep the one with the Files annotation on it. Destroy the second copy.

Exhibit 3.13.6-2 (Cont. 6) (09-09-2024)

APPENDIX B - DOCUMENT TYPES, CATEGORY CODES, PRIORITY CODES IMF INTERNATIONAL(II) - PHILADELPHIA

DOC TYPE: II Duplicate Filing**PROGRAM CODE: 710-33088**

Sorting Requirements/Case Priority	Category Code	Description
CP36 F CP36 G IMF International with DLN numbered documents (Identified by literal International)	I36F	a. Requires a separate sort due to DLN numbered document attached and different Category Code/ Program Code. Place CP notice charge out on top of the numbered documents. b. Scan documents directly to Philadelphia, select PSC from the drop-down menu when scanning. Follow the steps below when scanning: <ol style="list-style-type: none"> 1. Batch Class – II_Duplicate_Filing - IDPF 2. Category Code – I36F 3. Program Code – 33088 4. MFT 30 5. Designated Service Center – “PSC”
CP36 F/CP36 G (IMF International) without DLN numbered documents	I36F	a. Requires a separate sort when these charge outs come from Files without DLN numbered documents attached. b. Follow same steps shown above – 1 through 5

DOC TYPE: II Special Processing**PROGRAM CODE: 710-85374**

Sorting Requirements/Case Priority	Category Code	Description
CP 36P IMF International with DLN numbered documents (Identified by literal International) CHRGOUT 36P	I36P	a. Requires a separate sort due to DLN numbered document attached. b. Place CP notice charge out on top of the numbered document. Scan documents directly to Philadelphia select “PSC” from the drop-down menu when scanning. Follow the steps below when scanning: <ol style="list-style-type: none"> 1. Batch Class – II_Special Processing 2. Category Code – I36P 3. Program Code – 85374 4. Case Priority - 1 5. MFT 30 6. Designated Service Center – “PSC”
CP 36P (IMF International) without DLN numbered documents	I36P	a. Requires a separate sort when these charge outs come from Files without DLN numbered documents attached. b. Follow same steps shown above – 1 through 5

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Exhibit 3.13.6-2 (Cont. 7) (09-09-2024)

APPENDIX B - DOCUMENT TYPES, CATEGORY CODES, PRIORITY CODES IMF INTERNATIONAL(II) - PHILADELPHIA

DOC TYPE: II 1040-X *PROGRAM CODE: 710-33080*

Sorting Requirements/Case Priority	Category Code	Description
Form 1040-X	SPCO	The Form 1040-X will be marked "Microcaptive." Scan to IDRS 0534180125
Form 1040-X	SPC2	The Form 1040-X will be marked Letter 6173, Letter 6174, or Letter 6174A Scan to IDRS 0534026194
1040-X Erroneous Zero Returns-Transcription Error Case Priority 1	SPC5	1040-X Erroneous Zero Returns-Transcription Error will be sent to ICT attached to an International Routing Slip Scan to IDRS 0538706285

DOC TYPE: II 1040-X *PROGRAM CODE: 710-33080*

Sorting Requirements/Case Priority	Category Code	Description
1040-X French Social Taxes	IXRT	French Social Taxes" or "French CSG/CRDS Taxes" Should be written across the top of the 1040-X Scan to IDRS 0530298413

Exhibit 3.13.6-2 (Cont. 8) (09-09-2024)

APPENDIX B - DOCUMENT TYPES, CATEGORY CODES, PRIORITY CODES IMF INTERNATIONAL(II) - PHILADELPHIA

Sorting Requirements/Case Priority	Category Code	Description
IMF- INT 1040-X Alert: Statute Years Only Returns <u>Case Priority 2</u>	IXRT	<ul style="list-style-type: none"> Unnumbered Form 1040-X – International are batched into this Doc Type even if the form is attached to correspondence, taxpayer response to a CSR initiated letter or any notice (e.g., Bal Due Notice). Place the correspondence behind the Form 1040-X. Exception: If Form 1040-X is a carryback, scan as Carryback-RINT. Form 14039 with Form 1040-X attached and meets IMF International criteria refer toIRM 3.13.6-14 Appendix N. If multiple Form 1040-X are submitted at the same time, each one will be imaged and counted separately. It is important to leave all supporting information with each case. For example, copies of Form 1040 attached to a Form 1040-X, do not separate form from Form 1040-X. If correspondence is received with multiple cases attached (for example: letter from the customer with three Form 1040-X for multiple years), put Form 1040-X on top and: <ol style="list-style-type: none"> Leave the correspondence and envelope with the case with the oldest date (for example: 201212-2001312, leave correspondence and envelope with 2001212 case). Separate the other cases (multiple years) to create new cases. Insert a Separator Sheet between each new case.
1040-X VITA Case Priority 6	IXRT	"VITA 1040NR" should be written on the top of the 1040-X. Scan to IDRS 0542984742

DOC TYPE: II 1040-X Spanish
PROGRAM CODE: 710-33083

Sorting Requirements/Case Priority	Category Code	Description
Form 1040-X	SPC2	The Form 1040-X will be marked Letter 6173, Letter 6174, or Letter 6174A Scan to IDRS 0534026194

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Exhibit 3.13.6-2 (Cont. 9) (09-09-2024)

APPENDIX B - DOCUMENT TYPES, CATEGORY CODES, PRIORITY CODES IMF INTERNATIONAL(II) - PHILADELPHIA

Sorting Requirements/ Case Priority	Category Code	Description
1040-X Erroneous Zero Returns-Transcription Error Case Priority 1	SPC5	1040-X Erroneous Zero Returns-Transcription Error will be sent to ICT attached to a International Routing Slip Scan to IDRS 0538490674
IMF-INT Form 1040-X Spanish Alert: Statute Only Years Returns Case Priority 2	ITLR	<ul style="list-style-type: none"> Unnumbered Form 1040-X – Spanish is batched into this Doc Type even if the form is attached to correspondence, a taxpayer response to a CSR initiated letter or any type of notice (for example: Bal Due Notice). When applicable, write the CSR number on the top of each Form 1040-X. Place correspondence behind the Form 1040-X. Exception: If Form 1040-X is a carryback, scan as Carryback-RINT. Form 14039 attached and if it includes Spanish Correspondence or Spanish form and meets IMF International criteria. refer to IRM 3.13.6-14 Appendix N. If multiple Form 1040-X are submitted at the same time, each one will be imaged and counted separately. It is important to leave all supporting information with each case. For example, copies of Form 1040 attached to a Form 1040-X, do not separate form from the Form 1040-X. If correspondence is received with multiple cases attached (for example: letter from the customer with three Form 1040-X for multiple years), put Form 1040-X on top and: <ol style="list-style-type: none"> Leave the correspondence and envelope with the case with the oldest date (e.g., 199912-200312, leave correspondence and envelope with 199912 case). Separate the other cases (multiple years) to create new cases. Insert a Separator Sheet between each new case.

Exhibit 3.13.6-2 (Cont. 10) (09-09-2024)**APPENDIX B - DOCUMENT TYPES, CATEGORY CODES, PRIORITY CODES IMF INTERNATIONAL(II) - PHILADELPHIA*****DOC TYPE: Internal Request******PROGRAM CODE: 710-33030***

Sorting Requirements/Case Priority	Category Code	Description
International 94X-X cases (Amended Returns)	IIRQ	These cases can be identified by "CCP Philadelphia" listed on the EEFAQ Cover Sheet, with the specific doc type in the subject line and body of the email/EEFAQ. Upload the documents to Ephesoft per the IRM 3.13.6.9. Scan to IDRS 0444206042

DOC TYPE: II Internal Requests***PROGRAM CODE: 710-33040***

Sorting Requirements/Case Priority	Category Code	Description
CP 98 CP 98A Form 4251 with DLN numbered documents Miscellaneous Transcripts/ documents with DLN numbered documents (Form 4251 see note below)	IRRQ	<ul style="list-style-type: none"> CP98/CP 98A/Form 4251/ with DLN numbered documents, requires a separate sort due to DLN numbered documents attached. Place CP98/CP98A/ Form 4251 on top of the numbered document. Requires a separate sort due to DLN numbered documents attached. Includes: Form 3465, miscellaneous documents, cases from ERS, Code & Edit or any other non-categorized, non-taxpayer-initiated documents or any other case with a DLN numbered document attached.

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Exhibit 3.13.6-2 (Cont. 11) (09-09-2024)

APPENDIX B - DOCUMENT TYPES, CATEGORY CODES, PRIORITY CODES IMF INTERNATIONAL(II) - PHILADELPHIA

Sorting Requirements/ Case Priority	Category Code	Description
CP98/CP98A/ Form 4251/ Misc Transcripts or documents without DLN numbered documents (Form 4251 see the note below at the end of this exhibit)	IRRQ	<ul style="list-style-type: none"> Requires a separate sort when CP 98 /CP98A/ Form 4251/ comes from Files without DLN numbered documents attached. If a duplicate copy is attached, only doc prep the one with the Files annotation on it. Destroy the second copy. Includes Form 3465, miscellaneous transcripts/ documents, cases from ERs, Code & Edit and any other non-categorized, non-taxpayer-initiated documents or any other case without a DLN numbered document. Technical Assistance Replies will normally have more than one page associated with a case. It is only necessary to batch the Technical Assistance Reply Form and any supporting information provided by Exam. The CSR already has the original case on CII. Insert a separator sheet between each Technical Assistance Reply Form. Form 14039 alone or correspondence written in English and meets IMF International criteria. refer to IRM 3.13.6-14 Appendix N. Also, treat as English when taxpayer indicates he wants to be contacted in Spanish but does not include explanation in Spanish or correspondence in Spanish.
Form 4227	IRRQ	Reverse TC 971 AC 150 and issue Letter 86C to taxpayer. Scan to IDRS 0534037958
Form 4227	IRRQ	No statement attached, Scan to IDRS 0534037958
CP 41 charge out with DLN numbered documents	OTHE	Requires a separate sort due to DLN numbered documents attached and different category code.
CP 41 charge out without DLN numbered documents.	OTHE	Required when CP 41 comes from files without DLN numbered documents attached.
Unpostables cases with DLN numbered documents.	NLUN	Unpostable cases where the transactions did not post to Master File (MF) Requires a separate sort due to DLN numbered documents attached. Example: Form 4251, Forms 3465, GUF 55-47, and GUF Transcripts.

Exhibit 3.13.6-2 (Cont. 12) (09-09-2024)

APPENDIX B - DOCUMENT TYPES, CATEGORY CODES, PRIORITY CODES IMF INTERNATIONAL(II) - PHILADELPHIA

Sorting Requirements/ Case Priority	Category Code	Description
Unpostables cases without DLN numbered documents.	NLUN	Unpostable cases where the transactions did not post to Master File (MF) Requires a separate sort when documents are received without DLN numbered document. Example: Form 4251, Forms 3465, GUF 55-47, GUF Transcripts
Unpostable cases	INUP	Requires a separate sort due to different category code.
Form 8833 and Form 8843	IIRQ	Requires a separate sort due to different category code.
ACA related use 710-33010, MFT 00, 30, 31 and 35	IRRQ	ACA related use 710-33010, MFT 00, 30, 31 and 35

DOC TYPE: II Internal Requests Spanish
PROGRAM CODE: 710-33041

Sorting Requirements/Case Priority	Category Code	Description
<ul style="list-style-type: none"> CP98/ CP98A, Form 4251 with DLN numbered documents Miscellaneous Transcripts/documents with DLN numbered documents (Form 4251 see the note below at the end of this exhibit) 	IRRQ	<ul style="list-style-type: none"> Requires a separate sort when CP98 /CP98A/ Form 4251/ comes from Files with DLN numbered documents attached. If a duplicate copy is attached, only doc prep the one with the Files annotation on it. Destroy the second copy. Requires a separate sort due to DLN numbered documents attached. Includes: Form 3465, miscellaneous documents, cases from ERS, Code & Edit or any other non-categorized, non-taxpayer-initiated documents or any other case with a DLN numbered document attached.

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Exhibit 3.13.6-2 (Cont. 13) (09-09-2024)

APPENDIX B - DOCUMENT TYPES, CATEGORY CODES, PRIORITY CODES IMF INTERNATIONAL(II) - PHILADELPHIA

Sorting Requirements/Case Priority	Category Code	Description
CP98 CP98A Form 4251/Misc Transcripts or documents without DLN numbered documents	IRRQ	<ul style="list-style-type: none"> Requires a separate sort when CP98 /CP98A/ Form 4251/ comes from Files without DLN numbered documents attached. If a duplicate copy is attached, only doc prep the one with the Files annotation on it. Destroy the second copy. Includes Form 3465, miscellaneous transcripts/ documents and any other non-categorized, non-taxpayer-initiated documents or any other case without a DLN numbered document. Technical Assistance Replies will normally have more than one page associated with a case. It is only necessary to batch the Technical Assistance Reply Form and any supporting information provided by Exam. The CSR already has the original case on CII. Insert a separator sheet between each Technical Assistance Reply Form. Form 14039 with explanation in Spanish or correspondence written in Spanish, and meets IMF International criteria refer to IRM 3.13.6-14 Appendix N.
CP41 - charge out with DLN numbered documents	OTHE	Requires a separate sort due to DLN numbered documents attached and different category code.
CP41 charge out without DLN numbered documents.	OTHE	Requires when CP41 comes from files without DLN numbered documents attached.
Unpostable cases with DLN numbered documents.	NLUN	Unpostable cases where the transactions did not post to Master File (MF) Requires a separate sort due to DLN numbered documents attached. Example: Form 4251, Form 3465, GUF 55-47, and GUF Transcripts.
Unpostable cases without DLN numbered documents	NLUN	Unpostable cases where the transactions did not post to Master File (MF) Requires a separate sort when documents are received without DLN numbered document. Example: Form 4251, Form 3465, GUF 55-47, and GUF Transcripts.
Unpostable cases	INUP	Requires a separate sort due to different category code.

Exhibit 3.13.6-2 (Cont. 14) (09-09-2024)**APPENDIX B - DOCUMENT TYPES, CATEGORY CODES, PRIORITY CODES IMF INTERNATIONAL(II) - PHILADELPHIA*****Doc Type: II Quick Closure
PROGRAM CODE: 710-33043***

Sorting Requirements/Case Priority	Category Code	Description
Quick Closures Correspondence (One sort) Case Priority 2	SPC1	Includes Non-Spanish correspondence presorted by a CSR. (e.g., address changes)

The following documents are now part of the electronic notices/transcripts and ICT no longer receives them as paper:

Doc Type	Program Code
NoMerge	710-33040
CP86	710-33080

Other transcripts received electronically include: AMRH, STAT, DECD ES CR, CR EL DECD, DUPASMT, REBATEREV and REFMFT31.

Note: The document request code used when ordering documents (CC ESTAB) will determine whether the documents need to be doc prepped and scanned or routed to the appropriate area as paper. Document Requests (Form 4251) initiated by CII. The CSRs must use request code “S” (CC ESTAB). This code must only be used by CSRs working in the Correspondence Imaging System (CII). This code indicates to Files and ICT that the request must be filled by scanning the document and sending an image through CII instead of sending a hardcopy to the requestor. When request code “S” is used, **CII Scan Request** will print below the DLN on Form 4251.

- Additionally, document request code “X” (CC ESTAB) has been established for non-CII users who need a hardcopy or actual print of a TC 29X adjustment document relating to a CII case. This request code must only be used when an actual print or hardcopy of the image is needed. When document request code “X” is used, **CII Print Request** will print below the DLN on Form 4251.
- Files and ICT will use the Form 4251 to determine whether the document is to be scanned or routed as paper. Scan the document if the form shows **CII Scan Request** (under the DLN). If the form does not state **CII Scan Request**, route the document as paper.

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Exhibit 3.13.6-3 (08-14-2024)

APPENDIX C - DOCUMENT TYPES, CATEGORY CODES, PRIORITY CODES BMF INTERNATIONAL (BI)

- a. The Document Types, sorting requirements, Category Codes, and Priority Codes (if any) for BMF International are provided in the tables below.
- b. If hurricane Harvey, Irma or Maria is claimed on any document type use category code KATX and Function-Program Code 710-82365. For any other disaster claim, use category code DSTR and function-program code 710-82360. Both category codes are Priority Code 1 and are valid for all document types except: Faxes, ITIN and Special Processing. These Category Codes are not valid with any of the ID Theft doc types.
- c. Scan all CHRGOUT223 (CP223) using the default category code IDPA and Program Code 33080, regardless of any notation on the return.
- d. Category code ERRF has been added as a valid code for all document types. Sites will provide guidance about when to use these codes.
- e. If any type of work is specialized to a site and/or team, sort this work by Document Type, category code, and program code. Write the appropriate CSR number on the Batch Cover Sheet, and enter it at batch creation.
- f. If a document type consists of multiple MFTs, and are not sorted or batched by MFT, the ICT Validation Clerk must enter the appropriate MFT during validation. MFT 00 is valid with any doc type.
- g. In general, ICT does not need to enter the CSR number when scanning CSR initiated letter replies. If a document needs to be assigned to a specific CSR, write the CSR number on the first page of the document and enter it at batch creation or validation.
- h. There are several document types that are valid with MFT 51 and 52. However, ICT must not scan taxpayer correspondence pertaining to Form 706 (MFT 52) or Form 709 (MFT 51). This is now Compliance work, route documents to Cincinnati Compliance. Refer to your local routing guide to obtain the appropriate stop number.

DOC TYPE: BI Generic PROGRAM CODE: 710-40005

Sorting Requirements/Case Priority	Category Code	Description
BMF Generic	TPRQ	Only use when the ICT clerks are unable to determine the doc type on BMF International correspondence

DOC TYPE: BI 4442-1120 PROGRAM CODE: 700-60200

Sorting Requirements/Case Priority	Category Code/MFT	Description
Form 4442 <u>Case Priority 1</u>	TWRO MFT: 02	Form 4442, <i>Inquiry Referral</i> , requires a separate sort due to the case priority. Write the CSR number on top of the form if present in Box 27 of Form 4442.

Exhibit 3.13.6-3 (Cont. 1) (08-14-2024)**APPENDIX C - DOCUMENT TYPES, CATEGORY CODES, PRIORITY CODES BMF INTERNATIONAL (BI)**

DOC TYPE: BI 4442
PROGRAM CODE: 700-60200

Sorting Requirements/ Case Priority	Category Code/MFT	Description
Form 4442	TWRO MFT: 00, 01, 05, 06, 08, 10, 11, 12, 13, 14, 15, 16, 17	Form 4442, <i>Inquiry Referral</i> , requires a separate sort due to the case priority. Write the CSR number on top of the form if present in Box 27 of Form 4442. Reminder: Do not mix MFTs unless it's the 94X series.

DOC TYPE: BI Correspondence
PROGRAM CODE: 710-33030, 710-33081

Form 940, Form 941, Form 94X, Form 943, Form 944, Form 945, Form 1041, Form 1065 Form 1042, Form 3520-A, Form 8278, Form 8288, Form 8752, Form 8804, Form 8805

Sorting Requirements/Case Priority	Category Code/MFT	Description
94X - Correspondence	IXRT	Program Code - 710-33081 <ul style="list-style-type: none"> Amended and Unnumbered Form 94X (International) are batched into this new Doc Type even if the forms come in with correspondence, a Taxpayer response to a CSR initiated letter or any Notice (e.g., Bal Due Notice). * Place the correspondence behind the Form 94X). Reminder: Do not mix MFTs unless it's the 94X series.

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Exhibit 3.13.6-3 (Cont. 2) (08-14-2024)

APPENDIX C - DOCUMENT TYPES, CATEGORY CODES, PRIORITY CODES BMF INTERNATIONAL (BI)

Sorting Requirements/Case Priority	Category Code/MFT	Description
Correspondence	ITRQ and IPYT / MFT: 01, 05, 06, 08, 10, 11, 12, 14, 15, 16, 17, 42, 68	<p>a. Includes all written communications from a taxpayer or representative, Form 941C and Form 843 (excluding Visa Claims).</p> <p>b. Includes written communications in response to IRS requests for information, taxpayer responses to letters initiated by CSRs, annotated notice responses that provide additional data or dispute a notice, and anything that is not included in any one of the Document Types listed below.</p> <p>c. If more than one tax period for the following Forms are received for the same taxpayer, separate the years to create a new case. Leave the envelope with the first case:</p> <ul style="list-style-type: none"> Form 941C Form 843 (Claim for Refund and Request for Abatement) <p>d. Do not include</p> <ul style="list-style-type: none"> Original tax returns Unnumbered F1120X. <p>Note: Batch F1120X under Doc Type "Form 1120X". (The only exception is Carrybacks-RINT)</p> <ul style="list-style-type: none"> Internal (IRS) Adjustments Requests (for example: Form 3465) and undeliverables. These documents must be batched under Internal Transcripts (and Certain CP Notices). <p>Reminder: Do not mix MFTs unless it's the 94X series.</p>
Civil Penalty	ITRQ MFT 13	Any correspondence requesting a response to a Civil Penalty
Form 843 requesting abatement of interest - identified by the CSR screening process	F843	Form 843 requesting abatement of interest - identified by the CSR screening process

Exhibit 3.13.6-3 (Cont. 3) (08-14-2024)

APPENDIX C - DOCUMENT TYPES, CATEGORY CODES, PRIORITY CODES BMF INTERNATIONAL (BI)

*DOC TYPE: BI Correspondence 1120/706/709**PROGRAM CODE: 710 - 33030*

Sorting Requirements/ Case Priority	Category Code/MFT	Description
Correspondence	ITRQ and IPYT MFT: 02	<p>a. Includes all written communications from a taxpayer or representative and Form 843</p> <p>b. Includes written communications in response to IRS requests for information, taxpayer responses to letters initiated by CSRs, annotated notice responses that provide additional data or dispute a notice, and anything that is not included in any one of the Document Types listed below.</p> <p>c. If multiple Form 843 are received for the same taxpayer, separate the years to create a new case. Leave the envelope with the first case:</p> <p>d. Do not include</p> <ul style="list-style-type: none"> Unnumbered Form 1120X Batch Form 1120X under Doc Type "Form 1120X". (The only exception is Carrybacks-RINT) Internal (IRS) Adjustments Requests Note: Internal (IRS) Adjustments Requests (for example: Form 3465) These documents must be batched under Internal Transcripts (and Certain CP Notices). Original tax Returns
Letters 5532C and 5533C	BMFINTL	Letters 5532C and 5533C scan to the International Ogden Team
Form 843	F843	Form 843 requesting abatement of interest - identified by the CSR screening process

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Exhibit 3.13.6-3 (Cont. 4) (08-14-2024)

APPENDIX C - DOCUMENT TYPES, CATEGORY CODES, PRIORITY CODES BMF INTERNATIONAL (BI)

DOC TYPE: BI Correspondence Spanish

PROGRAM CODE: 710-33031

Form 940, Form 941, Form 943, Form 944, Form 945, Form 1041, Form 1042, Form 1065, Form 8278, Form 8288, Form 8752, Form 8804, Form 8805

Sorting Requirements/ Case Priority	Category Code/MFT	Description
Correspondence	IOTH and IPYT MFT: 01, 05, 06, 08, 10, 11, 12, 14, 15, 16, 17, 68	<p>a. Includes all written communications from a taxpayer or representative, Form 941C and Form 843 (excluding Visa Claims).</p> <p>b. Includes written communications in response to IRS requests for information, taxpayer responses to letters initiated by CSRs, annotated notice responses that provide additional data or dispute a notice, and anything that is not included in any one of the Document Types listed below.</p> <p>c. If more than one tax period for the following Forms are received for the same taxpayer, separate the years to create a new case. Leave the envelope with the first case:</p> <ul style="list-style-type: none"> Form 843 (Claim for Refund and Request for Abatement) Form 941C (Supporting Statement To Correct Information) <p>d. Do not include</p> <ul style="list-style-type: none"> Unnumbered Form 1120X. Batch Form 1120X under Doc Type "Form 1120X". (The only exception is Carrybacks-RINT Internal (IRS) Adjustments Requests (e.g., Form 3465) and undeliverables. These documents must be batched under Internal Transcripts (and Certain CP Notices). Original tax Returns <p>Reminder: Do not mix MFT's unless it's the 94X series.</p>
Civil Penalty	ITRQ MFT 13	Any correspondence requesting a response to a Civil Penalty
Form 843	F843	Form 843 with request for interest abatement

Exhibit 3.13.6-3 (Cont. 5) (08-14-2024)

APPENDIX C - DOCUMENT TYPES, CATEGORY CODES, PRIORITY CODES BMF INTERNATIONAL (BI)

DOC TYPE: BI Correspondence Spanish 1120/706/709
PROGRAM CODE: 710-33031

Sorting Requirements/Case Priority	Category Code/MFT	Description
Correspondence	IOTH and IPYT MFT: 02	a. Includes all written communications from a taxpayer or representative and Form 843. b. Includes written communications in response to IRS requests for information, taxpayer responses to letters initiated by CSRs , annotated notice responses that provide additional data or dispute a notice. c. If multiple Forms 843 are received for the same taxpayer, separate the years to create a new case. Leave the envelope with the first case: d. Do not include <ul style="list-style-type: none"> Unnumbered Form 1120X. Batch Form 1120X under Doc Type "Form 1120X". (The only exception is Carrybacks-RINT) Internal (IRS) Adjustments Requests (e.g., Form 3465) and undeliverables. These documents must be batched under Internal Transcripts (and Certain CP Notices). Original tax Returns
Correspondence	F843	Form 843 requesting abatement of interest - identified by the CSR screening process

DOC TYPE: BI Duplicate Filing
PROGRAM CODE: 710-33081

Form 941, Form 1041, Form 1065, Form 8804, Form 8805, Form 940, Form 943, Form 1042, Form 8278, Form 944, Form 8752, Form 945, Form 8288

Sorting Requirements/Case Priority	Category Code/MFT	Description
Form 94X	IXRT	<ul style="list-style-type: none"> Amended and Unnumbered Form 94X (International are batched into this new Doc Type even if the forms come in with correspondence, a Taxpayer response to a CSR initiated letter or any Notice (e.g., Bal Due Notice). * Place the correspondence behind the Form 94X). <p>Reminder: Do not mix MFTs unless it's the 94X series.</p>

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Exhibit 3.13.6-3 (Cont. 6) (08-14-2024)

APPENDIX C - DOCUMENT TYPES, CATEGORY CODES, PRIORITY CODES BMF INTERNATIONAL (BI)

Sorting Requirements/Case Priority	Category Code/MFT	Description
CP 190 with DLN numbered documents	I190 MFT: 01, 05, 06, 08, 10, 11, 12, 13, 14, 15, 16, 17	Requires a separate sort due to DLN numbered documents attached and different Category Code. Place CP 190 charge out on top of the numbered document. Reminder: Do not mix MFTs unless it's the 94X series.
CP190 without DLN numbered documents	I190	Requires a separate sort when CP 190 charge out comes from Files without DLN numbered documents attached. If a duplicate copy is attached, only doc prep the one with the Files annotation on it. Destroy the second copy.
CP 93 CP 293 CP 170 with DLN numbered documents	IDPF	Requires a separate sort due to DLN numbered documents attached and different Category Code. Place CP notice charge out on top of the numbered document.
CP 193 CP 293, CP 170 without DLN numbered documents	IDPF	Requires a separate sort when CP notice charge out comes from Files without DLN numbered documents attached. If a duplicate copy is attached, only doc prep the one with the Files annotation on it. Destroy the second copy.

DOC TYPE: BI Duplicate Filing Spanish

PROGRAM CODE: 710-33084

Form 941, Form 1041, Form 1065, Form 8804, Form 8805, Form 940, Form 943, Form 1042, Form 8278, Form 944, Form 8752, Form 945, Form 8288

Sorting Requirements/Case Priority	Category Code/MFT	Description
CP 190, CP193 and CP293 with DLN numbered documents	ITLR MFT's: 01, 05, 06, 08, 10, 11, 12, 13, 14, 15, 16, 17	Requires a separate sort due to DLN numbered documents attached and different Category Code. Place CP notice charge out on top of the numbered document. Reminder: Do not mix MFTs unless it's the 94X series.
CP 190 CP 193 and CP 293 without DLN numbered documents	ITLR	<ul style="list-style-type: none"> Requires a separate sort when CP notice charge out comes from Files without DLN numbered documents attached. If a duplicate copy is attached, only doc prep the one with the Files annotation on it. Destroy the second copy.

Exhibit 3.13.6-3 (Cont. 7) (08-14-2024)**APPENDIX C - DOCUMENT TYPES, CATEGORY CODES, PRIORITY CODES BMF INTERNATIONAL (BI)**

DOC TYPE: BI Duplicate Filing 1120/706/709
PROGRAM CODE: 710–33081

Sorting Requirements/Case Priority	Category Code/MFT	Description
CP190 with DLN numbered documents	I190 MFT: 02	<ul style="list-style-type: none"> Requires a separate sort due to DLN numbered documents attached and different MFT and Category Code. Place CP190 charge out on top of the numbered document.
CP190 without DLN numbered documents	I190	<ul style="list-style-type: none"> Requires a separate sort when CP190 charge out comes from Files without a DLN numbered documents attached and different MFT and Category Code. If a duplicate copy is attached, only doc prep the one with the Files annotation on it. Destroy the second copy.
CP193 CP293 CP170 with DLN numbered documents	IDPF	<ul style="list-style-type: none"> Requires a separate sort when CP notice charge out comes from Files with DLN numbered documents attached. If a duplicate copy is attached, only doc prep the one with the Files annotation on it. Destroy the second copy.
CP193 CP293 CP170 without DLN numbered documents	IDPF	<ul style="list-style-type: none"> Requires a separate sort when CP notice charge out comes from Files without DLN numbered documents attached. If a duplicate copy is attached, only doc prep the one with the Files annotation on it. Destroy the second copy.

DOC TYPE: BI Duplicate Filing 1120/706/709 Spanish
PROGRAM CODE: 710–33084

Sorting Requirements/Case Priority	Category Code/MFT	Description
CP190 CP193 and CP293 with DLN numbered documents MFT: 02	ITLR	<ul style="list-style-type: none"> Requires a separate sort due to DLN numbered documents attached and different Category Code. Place CP notice charge out on top of the numbered document.
CP190 CP193 and CP293 with DLN numbered documents	ITLR	<ul style="list-style-type: none"> Requires a separate sort when CP notice charge out comes from Files without DLN numbered documents attached. If a duplicate copy is attached, only doc prep the one with the Files annotation on it. Destroy the second copy.

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Exhibit 3.13.6-3 (Cont. 8) (08-14-2024)

APPENDIX C - DOCUMENT TYPES, CATEGORY CODES, PRIORITY CODES BMF INTERNATIONAL (BI)

DOC TYPE: BI CP223 PROGRAM CODE: 710-33030

Sorting Requirements/Case Priority	Category Code/MFT	Description
CP223 with DLN numbered documents	IDPA	<ul style="list-style-type: none"> Requires a separate sort due to DLN numbered documents attached and different MFT and Category Code Place CP223 charge out on top of the numbered document
CP223 without DLN numbered documents	MFT: 13, 42, 55, 68	<ul style="list-style-type: none"> Requires a separate sort when CP223 charge out comes from Files without a DLN numbered documents attached and different MFT and Category Code If a duplicate copy is attached, only doc prep the one with the Files annotation on it. Destroy the second copy.

DOC TYPE: BI CP234-1041 PROGRAM CODE: 710-33030

Sorting Requirements/Case Priority	Category Code/MFT	Description
CP234 with DLN numbered documents	I234 MFT: 05	<ul style="list-style-type: none"> CP234 – Estimated Tax Penalty. Form 1041. These documents will come to ICT with DLN numbered returns attached. Place CP234 charge out on top of the numbered document.
CP234 without DLN numbered document	I234	<ul style="list-style-type: none"> CP234 – Estimated Tax Penalty. Form 1041. These documents will come to ICT without DLN numbered returns attached. If a duplicate copy is attached, only doc prep one. Destroy the second copy.

Exhibit 3.13.6-3 (Cont. 9) (08-14-2024)

APPENDIX C - DOCUMENT TYPES, CATEGORY CODES, PRIORITY CODES BMF INTERNATIONAL (BI)

DOC TYPE: BI CP234-1120
PROGRAM CODE: 710-33030

Sorting Requirements/Case Priority	Category Code/MFT	Description
CP 234 with DLN numbered documents	I234 MFT: 02	<ul style="list-style-type: none"> CP 234 – Estimated Tax Penalty. Form 1120. These documents will come to ICT with DLN numbered returns attached. Place CP 234 charge out on top of the numbered document.
CP 234 without DLN numbered document	I234	<ul style="list-style-type: none"> CP 234 – Estimated Tax Penalty. Form 1120. These documents will come to ICT with DLN numbered returns attached. Place CP 234 charge out on top of the numbered document.

DOC TYPE: BI CP234-8804
PROGRAM CODE: 710-33030

Sorting Requirements/Case Priority	Category Code/MFT	Description
CP234 with DLN numbered documents	I234 MFT: 08	<ul style="list-style-type: none"> CP234 – Estimated Tax Penalty. Form 8804. These documents will come to ICT with DLN numbered returns attached. Place CP234 charge out on top of the numbered document.
CP 234 without DLN numbered document	I234	<ul style="list-style-type: none"> CP234 – Estimated Tax Penalty. Form 8804. These documents will come to ICT without DLN numbered returns attached. If a duplicate copy is attached, only doc prep one. Destroy the second copy.

DOC TYPE: BI CP194
PROGRAM CODE: 710-33030

Form 941, Form 940, Form 943, Form 1042, Form 944, Form 945

Sorting Requirements/Case Priority	Category Code/MFT	Description
CP194	IDPA MFT: 01, 03, 10, 11, 12, 14, 16	<p>CP194 – Potential Federal Tax Deposit Penalty. These documents will come to ICT with DLN numbered returns attached. If a duplicate copy is attached, only doc prep one. Destroy the second copy.</p> <p>Reminder: Do not mix MFTs unless it's the 94X series.</p>

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Exhibit 3.13.6-3 (Cont. 10) (08-14-2024)

APPENDIX C - DOCUMENT TYPES, CATEGORY CODES, PRIORITY CODES BMF INTERNATIONAL (BI)

Sorting Requirements/Case Priority	Category Code/MFT	Description
CP194	IDPA	<ul style="list-style-type: none"> CP194 – These documents will come to ICT without DLN numbered returns attached. If a duplicate copy is attached, only doc prep one. Destroy the second copy.

DOC TYPE:BI 1120X **PROGRAM CODE: 710-33081**

Sorting Requirements/Case Priority	Category Code/MFT	Description
Form 1120X Alert: Statute Year Returns Case Priority 2	IXRT MFT: 02	<ul style="list-style-type: none"> Unnumbered Form 1120X (including Spanish) are batched into this Doc Type even if the forms come in with correspondence, a Taxpayer response to a CSR initiated letter or any Notice (e.g., Bal Due Notice). Does not include Carrybacks-RINT If multiple Form 1120X are submitted at the same time, each one will be imaged and counted separately. It is important to leave all supporting information with each case. Example: Copies of Form 1120 attached to a Form 1120X, must not be batched separately from the Form 1120X. If correspondence is received with multiple cases attached (e.g., letter from the customer with three Form 1120X for multiple years), put Form 1120X on top and: <ol style="list-style-type: none"> Leave the correspondence and envelope with the case with the oldest date (e.g., 199912-200312, leave correspondence and envelope with 199912 case). Separate the other cases (multiple years) to create new cases. Insert a Separator Sheet between each new case.

Exhibit 3.13.6-3 (Cont. 11) (08-14-2024)

APPENDIX C - DOCUMENT TYPES, CATEGORY CODES, PRIORITY CODES BMF INTERNATIONAL (BI)

DOC TYPE: BI OECD
PROGRAM CODE: 710–33033

Sorting Requirements/Case Priority	Category Code/MFT	Description
OECD	OECD, P810 MFT: 12	OECD – Exchange of information Form -1042S sharing

DOC TYPE: BI Civil Penalty 660/677 Form 3520A
PROGRAM CODE: 710–33039

Sorting Requirements/Case Priority	Category Code/MFT	Description
Civil Penalty 660/ Form 3520A	ISPJ MFT: 13, 42, 55, 68	Taxpayer response to assessment of civil penalty on Form 3520A. Reminder: Do not mix MFTs unless it's the 94X series.
Electronic CP notices	I190 IDPF	<ul style="list-style-type: none"> Electronic CP notices (CP 19, CP193, CP293). Cases created with program code 33081.

DOC TYPE: BI VISA
PROGRAM CODE: 710–33032

Sorting Requirements/Case Priority	Category Code/MFT	Description
Visa	IETP MFT: 01	<ul style="list-style-type: none"> Claim filed on Form 843 by individual with SSN on claim. Case must be assigned on the business account for the tax year listed, using MFT 01.

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Exhibit 3.13.6-3 (Cont. 12) (08-14-2024)

APPENDIX C - DOCUMENT TYPES, CATEGORY CODES, PRIORITY CODES BMF INTERNATIONAL (BI)

DOC TYPE: BI Operations Assistance Request (OAR)

PROGRAM CODE: 710-33030

Form 941, Form 1041, Form 1065, Form 8804, Form 8805, Form 940, Form 943, Form 1042, Form 8278, Form 944, Form 8752, Form 945, Form 8288

Sorting Requirements/Case Priority	Category Code/MFT	Description
Operations Assistance Request If marked "expedite" (indication will be near box 4 of the form) <u>Case Priority 1</u>	ATAO MFT: 01, 05, 06, 08, 10, 11, 12, 13, 14, 15, 16, 17, 68	<p>a. Form 12412, Operational Assistance Request (OAR).</p> <ul style="list-style-type: none"> Most OARs will be faxed to ICT; a few original hard copies will be routed. All must be given top priority. The Criteria Code is Box 4 located in the upper right corner of Form 12412. <p>b. After scanning, all original hard copy (not faxed) OARs must be given to the work leader who, after one week, will return the OAR with Form 3210 to the TAS Liaison Originator.</p> <p>Reminder: Do not mix MFTs unless it's the 94X series.</p>
Operations Assistance Request If not marked "expedite" <u>Case Priority 2</u>		Same as above

DOC TYPE: BI OARs - 1120/706/709

PROGRAM CODE: 710-33030

Sorting Requirements/Case Priority	Category Code	Description
Operations Assistance Request If marked "expedite" (indication will be near box 4 of the form) <u>Case Priority 1</u>	ATAO	<p>a. Form 12412, Operational Assistance Request (OAR).</p> <ul style="list-style-type: none"> Most OARs will be faxed to ICT; a few original hard copies will be routed. All must be given top priority. The Criteria Code is Box 4 located in the upper right corner of Form 12412. <p>b. After scanning, all original hard copy (not faxed) OARs must be given to the work leader who, after one week, will return the OAR with Form 3210 to the TAS Liaison Originator.</p>
Operations Assistance Request If not marked "expedite" <u>Case Priority 2</u>	ATAO	Same as above

Exhibit 3.13.6-3 (Cont. 13) (08-14-2024)

APPENDIX C - DOCUMENT TYPES, CATEGORY CODES, PRIORITY CODES BMF INTERNATIONAL (BI)

*DOC TYPE: BI Internal Requests**PROGRAM CODE: 710–33030*

Form 941, Form 1041, Form 1065, Form 8804, Form 8805, Form 940, Form 943, Form 1042, Form 8278, Form 944, Form 8752, Form 945, Form 8288, Form 3520-A

Sorting Requirements/Case Priority	Category Code/MFT	Description
CP198 CP198A CP195 Form 4251 with DLN numbered documents Miscellaneous Transcripts/documents with DLN numbered documents (Form 4251 see the note below at the end of this exhibit)	IIRQ MFT: 01, 05, 06, 08, 10, 11, 12, 13, 14, 15, 16, 17, 42, 68	<p>a. CP198/CP198A/Form 4251/ with DLN numbered documents, requires a separate sort due to DLN numbered documents attached.</p> <p>b. Place CP198/Form 4251 on top of the numbered document.</p> <p>c. Includes:</p> <ul style="list-style-type: none"> Form 3465, miscellaneous documents, cases from ERS, Code & Edit or any other non-categorized, non-taxpayer-initiated documents or any other case with a DLN numbered document attached. <p>Reminder: Do not mix MFTs unless it's the 94X series.</p>
CP198 CP198A CP195 Form 4251 without DLN numbered returns Miscellaneous Transcripts/documents without DLN numbered documents (Form 4251 see the note below at the end of this exhibit)	IIRQ	<ul style="list-style-type: none"> Requires a separate sort when CP notices, Form 4251 come from Files without DLN numbered documents attached. If a duplicate copy is attached, only doc prep the one with the Files annotation on it. Destroy the second copy. Includes Form 3465, miscellaneous transcripts/documents and any other non-categorized, non-taxpayer-initiated documents or any other case without a DLN numbered document. Technical Assistance Replies will normally have more than one page associated with a case. It is only necessary to batch the Technical Assistance Reply Form and any supporting information provided by Exam. The CSR already has the original case on CII. Insert a separator sheet between each Technical Assistance Reply Form.
Unpostable cases with DLN numbered documents	NLUN INUP	Unpostable cases where the transactions did not post to Master File (MF) Requires a separate sort due to DLN numbered documents attached.

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Exhibit 3.13.6-3 (Cont. 14) (08-14-2024)

APPENDIX C - DOCUMENT TYPES, CATEGORY CODES, PRIORITY CODES BMF INTERNATIONAL (BI)

Sorting Requirements/Case Priority	Category Code/MFT	Description
Unpostable cases without DLN numbered documents	NLUN INUP	Unpostable cases where the transactions did not post to Master File (MF) Requires a separate sort when documents are received without DLN numbered document.

DOC TYPE: BI International Requests 1120/706/709 PROGRAM CODE: 710-33031

Sorting Requirements/Case Priority	Category Code	Description
CP198 CP198A CP195 Form 4251 with DLN numbered documents Miscellaneous Transcripts/ documents with DLN numbered documents (Form 4251 see the note below at the end of this exhibit)	IIRQ	<ul style="list-style-type: none"> CP198/CP198A/CP195/Form 4251/ with DLN numbered documents, requires a separate sort due to DLN numbered documents attached. Place CP198/Form 4251 on top of the numbered document. Requires a separate sort due to DLN numbered documents attached. Includes: Form 3465, miscellaneous documents, cases from ERS, Code & Edit or any other non-categorized, non-taxpayer-initiated documents or any other case with a DLN numbered document attached.
CP198 CP198A CP195 Form 4251 without DLN numbered returns Miscellaneous Transcripts/ documents without DLN numbered documents (Form 4251 see the note below at the end of this exhibit)	IIRQ	<ul style="list-style-type: none"> Requires a separate sort when notices or Form 4251 come from Files without DLN numbered documents attached. If a duplicate copy is attached, only doc prep the one with the Files annotation on it. Destroy the second copy. Includes Form 3465, miscellaneous transcripts/ documents and any other non-categorized, non-taxpayer-initiated documents or any other case without a DLN numbered document. Technical Assistance Replies will normally have more than one page associated with a case. It is only necessary to batch the Technical Assistance Reply Form and any supporting information provided by Exam. The CSR already has the original case on CII. Insert a separator sheet between each Technical Assistance Reply Form
Unpostables cases with DLN numbered documents	NLUN INUP	Unpostable cases where the transactions did not post to Master File (MF) Requires a separate sort due to DLN numbered documents attached.

Exhibit 3.13.6-3 (Cont. 15) (08-14-2024)**APPENDIX C - DOCUMENT TYPES, CATEGORY CODES, PRIORITY CODES BMF INTERNATIONAL (BI)**

Sorting Requirements/Case Priority	Category Code	Description
Unpostables cases without DLN numbered documents	NLUN INUP	Unpostable cases where the transactions did not post to Master File (MF) Requires a separate sort when documents are received without DLN numbered document.

Note: The document request code used when ordering documents (CC ESTAB) will determine whether the documents need to be doc prepped and scanned or routed to the appropriate area as paper. Document Requests (Form 4251) initiated by CII. The CSRs must use request code **S** (CC ESTAB). This code must only be used by CSRs working in the Correspondence Imaging System (CII). This code indicates to Files and ICT that the request must be filled by scanning the document and sending an image through CII instead of sending a hardcopy to the requestor. When document request code **S** is used, "CII Scan Request" will print below the DLN on Form 4251.

- Additionally, document request code "X" (CC ESTAB) has been established for non-CII users who need a hardcopy or actual print of a TC 29X adjustment document relating to a CII case. This request code must only be used when an actual print or hardcopy of the image is needed.
- When document request code **X** is used, "CII Print Request" will print below the DLN on Form 4251. Files and ICT will use the Form 4251 to determine whether the document is to be scanned or routed as paper. Scan the document if the form shows "CII Scan Request" (under the DLN). If the form does not state "CII Scan Request," route the document as paper.

BMF International Valid Doc Type, Category Code, Program Code Combinations

Doc Type	Program Code	Category Codes
Correspondence	33030	TETR
Correspondence - 1120/706/709	33030	TETR
Correspondence Spanish	33031	TETR
Correspondence Spanish 1120/706/709	33031	TETR
Duplicate Filing	33081	TETR
Duplicate Filing - 1120/706/709	33081	TETR
Duplicate Filing Spanish	33084	TETR
Duplicate Filing 1120/706/709 Spanish	33084	TETR
1120X	33081	TETR
OAR	33030	TETR
OAR 1120/706/709	33030	TETR

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Exhibit 3.13.6-4 (09-06-2024)

APPENDIX D - DOCUMENT TYPES, CATEGORY CODES, BMF

- a. The Document Types, sorting requirements, Category Codes, and Priority Codes (if any) for BMF are provided in the tables below.
- b. If hurricane Harvey, Irma or Maria is claimed on any document type use category code KATX and Function-Program Code 710-82365. For any other disaster claim, use category code DSTR and function-program code 710-82360. Both category codes are Priority Code 1 and are valid for all document types except: Faxes, ITIN and Special Processing. These Category Codes are not valid with any of the ID Theft doc types.
- c. Category Codes PHZ1 (710-10006) and PHZ2 (710-10004) must be used with the first 7 Document types – Correspondence-Form xxx as well as Civil Penalty. Category codes: SPC1, SPC2, SPC3, SPC4, and ERRF are valid options for all of the document types. Category code TETR is valid with certain doc types. The last page of this Appendix provides the valid doc type/program code combination. Sites will provide guidance about when to use any of these codes.
- d. If any type of work is specialized to a site and/or team, sort this work by Document Type, category code, and program code. Write the appropriate CSR number on the Batch Cover Sheet and enter it at batch creation.
- e. There are several document types that are valid with MFT 51 and 52. However, ICT must not scan taxpayer correspondence pertaining to Form 706 (MFT 52) or Form 709 (MFT 51). This is now Compliance work, route documents to Cincinnati Compliance. Refer to your local routing guide to obtain the appropriate stop number.

DOC TYPE: BMF Generic - Correspondence **PROGRAM CODE: 710-10000**

Sorting Requirements/Case Priority	Category Code	Description
BMF Generic Correspondence	TPRQ	Only use when the ICT clerks are unable to determine the Doc Type on BMF correspondence

Exhibit 3.13.6-4 (Cont. 1) (09-06-2024)

APPENDIX D - DOCUMENT TYPES, CATEGORY CODES, BMF

DOC TYPE: BMF Correspondence-Form 940
PROGRAM CODE: Various

Sorting Requirements/ Case Priority	Category Code/MFT	Description
Correspondence - 940	TPRQ MFT: 10	Program Code: 710-10000 <ol style="list-style-type: none"> a. Includes Form 940 with written communications from a taxpayer or representative or Form 843. b. Includes written communications in response to IRS requests for information, taxpayer responses to letters initiated by CSRs, annotated notice responses that provide additional data or dispute a notice. c. If multiple Form 843 are received for the same taxpayer, separate each form to create a new case. Each one will be imaged and counted separately. It is important to leave all supporting information with each case. Leave the envelope with the first case. d. Do not include <ul style="list-style-type: none"> • Internal (IRS) Adjustment Requests (e.g., Form 3465 and undeliverables. These documents must be batched under Internal Transcripts and undeliverables. • Original tax returns
Form 8960	TPRQ	Program Code: 710-10000 Loose Form 8960
Correspondence - 940	F843	Program Code: 710-10000 Form 843 requesting abatement of interest - identified by the CSR screening process
Correspondence - 940	SPAC	Program Code: 710-10007 <ul style="list-style-type: none"> • Correspondence written in Spanish

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Exhibit 3.13.6-4 (Cont. 2) (09-06-2024)

APPENDIX D - DOCUMENT TYPES, CATEGORY CODES, BMF

DOC TYPE: BMF Correspondence-Form 94X
PROGRAM CODE: Various
Form 941, Form 941C, Form 943, Form 944, Form 945

Sorting Requirements/Case Priority	Category Code/MFT	Description
Correspondence – 94X	TPRQ MFT: 01, 11, 14, 16	<p>Program Code: 710-10000</p> <ul style="list-style-type: none"> a. Includes Form 94X with written communications from a taxpayer or representative or Form 843. b. Includes written communications in response to IRS requests for information, taxpayer responses to letters initiated by CSRs, annotated notice responses that provide additional data or dispute a notice. c. If multiple Form 843 are received for the same taxpayer, separate each form to create a new case. Each one will be imaged and counted separately. It is important to leave all supporting information with each case. Leave the envelope with the first case. d. Do not include <ul style="list-style-type: none"> • Internal (IRS) Adjustment Requests (e.g., Form 3465 and undeliverables. These documents must be batched under Internal Transcripts. • Original Tax returns <p>Reminder: Do not mix MFTs unless it's the 94X series.</p>
Correspondence – 94X	F843	<p>Program Code: 710-10000</p> <p>Form 843 requesting abatement of interest - identified by the CSR screening process</p>
Correspondence – 94X	F8974	<p>Program Code: 710-10000</p> <p>Form 8974 Research Credits</p>
Correspondence – 94X	SPAC	<p>Program Code: 710-10007</p> <p>Correspondence written in Spanish</p>

Exhibit 3.13.6-4 (Cont. 3) (09-06-2024)

APPENDIX D - DOCUMENT TYPES, CATEGORY CODES, BMF

DOC TYPE: BMF Correspondence-Form 1041**PROGRAM CODE: Various**

Sorting Requirements/ Case Priority	Category Code/MFT	Description
Correspondence – 1041	TPRQ MFT: 05	Program Code: 710-10000 <ol style="list-style-type: none"> Includes Form 1041 with written communications from a taxpayer or representative or Form 843. Includes written communications in response to IRS requests for information, taxpayer responses to letters initiated by CSRs, annotated notice responses that provide additional data or dispute a notice. If multiple Form 843 are received for the same taxpayer, separate each form to create a new case. Each one will be imaged and counted separately. It is important to leave all supporting information with each case. Leave the envelope with the first case. Do not include <ul style="list-style-type: none"> Internal (IRS) Adjustment Requests (e.g., Form 3465 and undeliverables. These documents must be batched under Internal Transcripts. Original tax returns
Form 8960	TPRQ	Program Code: 710-10000 Loose Form 8960
F843	F843	Program Code: 710-10000 Form 843 requesting abatement of interest - identified by the CSR screening process
SPAC	SPAC	Program Code: 710-10007 <ul style="list-style-type: none"> Correspondence written in Spanish

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Exhibit 3.13.6-4 (Cont. 4) (09-06-2024)

APPENDIX D - DOCUMENT TYPES, CATEGORY CODES, BMF

DOC TYPE: BMF Correspondence-Form 1065

PROGRAM CODE: Various

Sorting Requirements/ Case Priority	Category Code/MFT	Description
Correspondence – 1065	TPRQ MFT: 06	<p>Program Code: 710-10000</p> <ul style="list-style-type: none">a. Includes Form 1065 with written communications from a taxpayer or representative or Form 843.b. Includes written communications in response to IRS requests for information, taxpayer responses to letters initiated by CSR(s), annotated notice responses that provide additional data or dispute a notice.c. If multiple Form 843 are received for the same taxpayer, separate each form to create a new case. Each one will be imaged and counted separately. It is important to leave all supporting information with each case. Example: Copies of Form 1065 attached to Form 843, must not be separated. <p>Leave the envelope with the first case.</p> <ul style="list-style-type: none">d. Do not include<ul style="list-style-type: none">• Internal (IRS) Adjustment Requests (e.g., Form 3465) or undeliverables. These documents must be batched under Internal Transcripts.• Original tax returns
Correspondence – 1065	SPAC	<p>Program Code - 710-10007</p> <ul style="list-style-type: none">• Correspondence written in Spanish

Exhibit 3.13.6-4 (Cont. 5) (09-06-2024)

APPENDIX D - DOCUMENT TYPES, CATEGORY CODES, BMF

DOC TYPE: BMF Correspondence-Form 1120**PROGRAM CODE: Various**

Sorting Requirements/Case Priority	Category Code/MFT	Description
Correspondence – 1120	TPRQ MFT: 02	Program Code: 710-10000 <ol style="list-style-type: none"> Includes Form 1120 with written communications from a taxpayer or representative or Form 843. Includes written communications in response to IRS requests for information, taxpayer responses to letters initiated by CSR(s), annotated notice responses that provide additional data or dispute a notice. If multiple Form 1120X and Form 843 are attached to correspondence, separate each form to create a new case. Each one will be imaged and counted separately. Each Form 1120X be batched as Document type 1120X. Leave 1120X with correspondence and batch as TPRQ. Do not include <ul style="list-style-type: none"> Internal (IRS) Adjustment Requests (for example: Form 3465 and undeliverables. These documents must be batched under Internal Transcripts Original Tax returns
Correspondence – 1120	F843	Program Code: 710-10000 Form 843 requesting abatement of interest - identified by the CSR screening process
Correspondence – 1120	SPAC	Program Code: 710-10007 <ul style="list-style-type: none"> Correspondence written in Spanish

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Exhibit 3.13.6-4 (Cont. 6) (09-06-2024)

APPENDIX D - DOCUMENT TYPES, CATEGORY CODES, BMF

DOC TYPE: BMF Correspondence-Form 8752

PROGRAM CODE: Various

Sorting Requirements/Case Priority	Category Code/MFT	Description
Correspondence – 8752	TPRQ MFT: 15	Program Code: 710-10000 <ul style="list-style-type: none">a. Includes Form 8752 with written communications from a taxpayer or representative or Form 843.b. Includes written communications in response to IRS requests for information, taxpayer responses to letters initiated by CSRs, annotated notice responses that provide additional data or dispute a notice.c. If multiple Form 843 are received for the same taxpayer, separate each form to create a new case.d. Each one will be imaged and counted separately. It is important to leave all supporting information with each case. Leave the envelope with the first case.e. Do not include<ul style="list-style-type: none">• Internal (IRS) Adjustment Requests (for example: Form 3465) or undeliverables. These documents must be batched under Internal Transcripts.• Original tax returns
Correspondence – 8752	SPAC	Program Code: 710-10007 <ul style="list-style-type: none">• Correspondence written in Spanish

Exhibit 3.13.6-4 (Cont. 7) (09-06-2024)

APPENDIX D - DOCUMENT TYPES, CATEGORY CODES, BMF

DOC TYPE: BMF Correspondence-Form 1066**PROGRAM CODE: Various**

Sorting Requirements/Case Priority	Category Code/MFT	Description
Correspondence – 1066	TPRQ MFT: 07	Program Code: 710-10000 <ol style="list-style-type: none"> Includes Form 1066 with written communications from a taxpayer or representative or Form 843. Includes written communications in response to IRS requests for information, taxpayer responses to letters initiated by CSR(s), annotated notice responses that provide additional data or dispute a notice. If multiple Form 843 are received for the same taxpayer, separate each form to create a new case. Each one will be imaged and counted separately. It is important to leave all supporting information with each case. Leave the envelope with the first case. Do not include <ul style="list-style-type: none"> Internal (IRS) Adjustment Requests (for example: Form 3465) or undeliverables. These documents must be batched under Internal Transcripts. Original tax returns
Correspondence – 1066	SPAC	Program Code: 710-10007 <ul style="list-style-type: none"> Correspondence written in Spanish

DOC TYPE: BMF CP207-94X**PROGRAM CODE: 710-10000****Form 941, Form 940, Form 943, Form 944, Form 945**

Sorting Requirements/Case Priority	Category Code/MFT	Description
CP207 Form – 94X Case Priority 4	TPRQ MFT: 01, 10, 11, 14, 16	CP207, FTD Information Notice-Proposal FTD Penalty, generated for forms listed in this doc type. Reminder: Do not mix MFTs unless it's the 94X series.

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Exhibit 3.13.6-4 (Cont. 8) (09-06-2024)

APPENDIX D - DOCUMENT TYPES, CATEGORY CODES, BMF

DOC TYPE: BMF CP267-94X
PROGRAM CODE: 710-10000
Form 941, Form 940, Form 943, Form 944, Form 945

Sorting Requirements/Case Priority	Category Code/MFT	Description
CP267 <u>Case Priority 4</u>	TPRQ MFT: 01, 10, 11, 14, 16	CP267, Notice of Excess Credit generated for the forms listed in this doc type. Reminder: Do not mix MFTs unless it's the 94X series.

DOC TYPE: Correspondence-94X
PROGRAM CODE: 710-10006

Sorting Requirements/Case Priority	Category Code/MFT	Description
CP575A thru CP575L	PHZ1 MFT-00 Tax Period-000000	Employer Identification Number (EIN) Assignment Notices

DOC TYPE: BMF CP267-Form 1041
PROGRAM CODE: 710-10000

Sorting Requirements/Case Priority	Category Code/MFT	Description
CP267 <u>Case Priority 4</u>	TPRQ MFT: 05	CP267 generated for Form 1041.

DOC TYPE: BMF CP 267- Form 1120
PROGRAM CODE: 710-10000

Sorting Requirements/Case Priority	Category Code/MFT	Description
CP267 <u>Case Priority 4</u>	TPRQ MFT: 02	CP267 generated for Form 1120.

DOC TYPE: BMF CP267- Form 1066
PROGRAM CODE: 710-10000

Sorting Requirements/Case Priority	Category Code/MFT	Description
CP267 <u>Case Priority 4</u>	TPRQ MFT: 07	CP267 generated for Form 1066

Exhibit 3.13.6-4 (Cont. 9) (09-06-2024)

APPENDIX D - DOCUMENT TYPES, CATEGORY CODES, BMF

DOC TYPE: BMF Duplicate Filing-Form 940
PROGRAM CODE: 710-10050

Sorting Requirements/Case Priority	Category Code/MFT	Description
CP190 with DLN numbered documents	CP190 MFT: 10	Requires a separate sort due to DLN numbered documents attached and different Category Code. Place CP charge out on top of the numbered document.
CP190 without DLN numbered documents	CP190	Requires a separate sort when CP190 charge out comes from Files without DLN numbered documents attached.
CP193 CP170 with DLN numbered documents	DUPF	Requires a separate sort due to DLN numbered documents attached and different Category Code. Place CP charge out on top of the numbered document.
CP193 CP170 without DLN numbered documents	DUPF	Requires a separate sort when CP193 charge out comes from Files without DLN numbered documents attached.
CP293 with DLN numbered documents	DAUD	Requires a separate sort due to DLN numbered documents attached and different Category Code. Place CP charge out on top of the numbered document.
CP293 without DLN numbered documents	DAUD	Requires a separate sort when CP293 charge out comes from Files without DLN numbered documents attached.
DUPF/Amended	BDUP	Requires a separate sort due to different category code

DOC TYPE: BMF Duplicate Filing - Form 94X
PROGRAM CODE: 710-10050
Form 941, Form 943, Form 944, Form 945

Sorting Requirements/Case Priority	Category Code/MFT	Description
CP190 with DLN numbered documents	CP190 MFT: 01, 11, 14, 16	<ul style="list-style-type: none"> Requires a separate sort due to DLN numbered documents attached and different Category Code. Place CP charge out on top of the numbered document. <p>Reminder: Do not mix MFTs unless it's the 94X series.</p>

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Exhibit 3.13.6-4 (Cont. 10) (09-06-2024)

APPENDIX D - DOCUMENT TYPES, CATEGORY CODES, BMF

Sorting Requirements/Case Priority	Category Code/MFT	Description
CP190 without DLN numbered documents	CP190	Requires a separate sort when CP190 charge out comes from Files without DLN numbered documents attached.
CP193 CP170 with DLN numbered documents	DUPF	<ul style="list-style-type: none"> Requires a separate sort due to DLN numbered documents attached and different Category Code. Place CP charge out on top of the numbered document.
CP193 CP170 without DLN numbered documents	DUPF	Requires a separate sort when CP193 charge out comes from Files without DLN numbered documents attached.
CP293 with DLN numbered documents	DAUD	<ul style="list-style-type: none"> Requires a separate sort due to DLN numbered documents attached and different Category Code. Place CP charge out on top of the numbered document.
CP293 without DLN numbered documents	DAUD	Requires a separate sort when CP293 charge out comes from Files without DLN numbered documents attached.
DUPF/Amended	BDUP	Requires a separate sort due to different category code

If a second copy of a charge out is received, only the copy with the Files annotation must be doc prepped. Destroy the second copy of the charge out.

DOC TYPE: BMF Duplicate Filing - Form 1041 PROGRAM CODE: 710-10050

Sorting Requirements/Case Priority	Category Code/MFT	Description
CP190 with DLN numbered documents	CP190 MFT: 05	<ul style="list-style-type: none"> Requires a separate sort due to DLN numbered documents attached and different Category Code. Place CP charge out on top of the numbered document.
CP 190 without DLN numbered documents	CP190	Requires a separate sort when CP190 charge out comes from Files without DLN numbered documents attached.

Exhibit 3.13.6-4 (Cont. 11) (09-06-2024)

APPENDIX D - DOCUMENT TYPES, CATEGORY CODES, BMF

Sorting Requirements/Case Priority	Category Code/MFT	Description
CP193/CP170 with DLN numbered documents	DUPF	<ul style="list-style-type: none"> Requires a separate sort due to DLN numbered documents attached and different Category Code. Place CP charge out on top of the numbered document.
CP193 CP170 without DLN numbered documents	DUPF	Requires a separate sort when CP193 charge out comes from Files without DLN numbered documents attached.
CP293 with DLN numbered documents	DAUD	<ul style="list-style-type: none"> Requires a separate sort due to DLN numbered documents attached and different Category Code. Place CP charge out on top of the numbered document.
CP293 without DLN numbered documents	DAUD	Requires a separate sort when CP293 charge out comes from Files without DLN numbered documents attached.
DUPF/ Amended	BMFO	Requires a separate sort due to different category code.

DOC TYPE: BMF Duplicate Filing - Form 1065
PROGRAM CODE: 710-10050

Sorting Requirements/Case Priority	Category Code/MFT	Description
CP190 with DLN numbered documents	CP190 MFT: 06	<ul style="list-style-type: none"> Requires a separate sort due to DLN numbered documents attached and different Category Code. Place CP charge out on top of the numbered document.
CP190 without DLN numbered documents	CP190	Requires a separate sort when CP190 charge out comes from Files without DLN numbered documents attached.
CP193/CP 170 with DLN numbered documents	DUPF	<ul style="list-style-type: none"> Requires a separate sort due to DLN numbered documents attached and different Category Code. Place CP charge out on top of the numbered document.
CP193/CP 170 without DLN numbered documents	DUPF	Requires a separate sort when CP193 charge out comes from Files without DLN numbered documents attached.

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Exhibit 3.13.6-4 (Cont. 12) (09-06-2024)

APPENDIX D - DOCUMENT TYPES, CATEGORY CODES, BMF

Sorting Requirements/Case Priority	Category Code/MFT	Description
CP293 with DLN numbered documents	DAUD	<ul style="list-style-type: none"> Requires a separate sort due to DLN numbered documents attached and different Category Code. Place CP charge out on top of the numbered document.
CP293 without DLN numbered documents	DAUD	Requires a separate sort when CP293 charge out comes from Files without DLN numbered documents attached.
DUPF/ Amended	BMFO	Requires a separate sort due to different category code

If a second copy of a charge out is received, only the copy with the Files annotation must be doc prepped. Destroy the second copy of the charge out.

DOC TYPE: BMF Duplicate Filing- Form 1120 **PROGRAM CODE: 710-10050**

Sorting Requirements/Case Priority	Category Code/MFT	Description
CP190 with DLN numbered documents	CP190 MFT: 02	<ul style="list-style-type: none"> Requires a separate sort due to DLN numbered documents attached and different Category Code. Place CP charge out on top of the numbered document.
CP190 without DLN numbered documents	CP190	Requires a separate sort when CP190 charge out comes from Files without DLN numbered documents attached.
CP193 and CP170 with DLN numbered documents	DUPF	<ul style="list-style-type: none"> Requires a separate sort due to DLN numbered documents attached and different Category Code. Place CP charge out on top of the numbered document.
CP193 and CP170 without DLN numbered documents	DUPF	Requires a separate sort when CP193 charge out comes from Files without DLN numbered documents attached.
CP293 with DLN numbered documents	DAUD	<ul style="list-style-type: none"> Requires a separate sort due to DLN numbered documents attached and different Category Code. Place CP charge out on top of the numbered document.

Exhibit 3.13.6-4 (Cont. 13) (09-06-2024)

APPENDIX D - DOCUMENT TYPES, CATEGORY CODES, BMF

Sorting Requirements/Case Priority	Category Code/MFT	Description
CP293 without DLN numbered documents	DAUD	Requires a separate sort when CP293 charge out comes from Files without DLN numbered documents attached.
DUPF/ Amended	BMFO	Requires a separate sort due to different category code

DOC TYPE: BMF Duplicate Filing-Form 8752
PROGRAM CODE: 710-10050

Sorting Requirements/Case Priority	Category Code/MFT	Description
CP190 with DLN numbered documents	CP190 MFT: 15	<ul style="list-style-type: none"> Requires a separate sort due to DLN numbered documents attached and different Category Code. Place CP charge out on top of the numbered document.
CP190 without DLN numbered documents	C190	Requires a separate sort when CP190 charge out comes from Files without DLN numbered documents attached.
CP193 and CP 170 with DLN numbered documents	DUPF	<ul style="list-style-type: none"> Requires a separate sort due to DLN numbered documents attached and different Category Code. Place CP charge out on top of the numbered document.
CP193 and CP170 without DLN numbered documents	DUPF	Requires a separate sort when CP193 charge out comes from Files without DLN numbered documents attached.
CP293 with DLN numbered documents	DAUD	<ul style="list-style-type: none"> Requires a separate sort due to DLN numbered documents attached and different Category Code. Place CP charge out on top of the numbered document.
CP293 without DLN numbered documents	DAUD	Requires a separate sort when CP293 charge out comes from Files without DLN numbered documents attached.
DUPF/ Amended	BMFO	Requires a separate sort due to different category code.

If a second copy of a charge out is received, only the copy with the Files annotation must be doc prepped. Destroy the second copy of the charge out.

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Exhibit 3.13.6-4 (Cont. 14) (09-06-2024)

APPENDIX D - DOCUMENT TYPES, CATEGORY CODES, BMF

DOC TYPE: BMF Duplicate Filing-Form 1066 PROGRAM CODE: 710-10050

Sorting Requirements/Case Priority	Category Code/MFT	Description
CP190 with DLN numbered documents	CP190 MFT: 07	<ul style="list-style-type: none">Requires a separate sort due to DLN numbered documents attached and different Category Code.Place CP charge out on top of the numbered document.
CP190 without DLN numbered documents	CP190	Requires a separate sort when CP190 charge out comes from Files without DLN numbered documents attached.
CP193 and CP170 with DLN numbered documents	DUPF	<ul style="list-style-type: none">Requires a separate sort due to DLN numbered documents attached and different Category Code.Place CP charge out on top of the numbered document.
CP193 and CP170 without DLN numbered documents	DUPF	Requires a separate sort when CP193 charge out comes from Files without DLN numbered documents attached.
CP293 with DLN numbered documents	DAUD	<ul style="list-style-type: none">Requires a separate sort due to DLN numbered documents attached and different Category Code.Place CP charge out on top of the numbered document.
CP293 without DLN numbered documents	DAUD	Requires a separate sort when CP293 charge out comes from Files without DLN numbered documents attached.
DUPF/ Amended	BMFO	Requires a separate sort due to different category code.

If a second copy of a charge out is received, only the copy with the Files annotation must be doc prepped. Destroy the second copy of the charge out.

Exhibit 3.13.6-4 (Cont. 15) (09-06-2024)

APPENDIX D - DOCUMENT TYPES, CATEGORY CODES, BMF

*DOC TYPE: BMF Form 941C**PROGRAM CODE: 710-10051*

Sorting Requirements/ Case Priority	Category Code/MFT	Description
Form 941C Alert: Statute Year Returns <u>Case Priority 2</u>	941-X MFT: 01, 11, 14, 16	<ul style="list-style-type: none"> • Unnumbered Form 941C - filed to correct • Form 941 • Form 943 • Form 944 • Form 945 <p>are batched into this Doc Type. If multiple Form 941C are submitted at the same time, each one will be imaged and counted separately.</p> <p>Note: If the original return, is a different quarter than what the "C" is amending, detach and send to batching.</p> <ul style="list-style-type: none"> • It is important to leave all supporting information with each case. For example, copies of Form 941 attached to a Form 941C, must not be batched separately from the Form 941C. • If correspondence is received with multiple forms (Form 941C) attached (e.g., letter from the customer with three Form 941C), put Form 941C on top and <ol style="list-style-type: none"> 1. Leave the correspondence and envelope with the case with the tax period (For example: 199912-200312, leave correspondence and envelope with 199912 return) and batch as Document type TPRQ. 2. Separate the other cases (multiple quarters) to create new cases. These separate cases must be batched as Form 941C. 3. Insert a Separator Sheet between each new case. <p>Reminder: Do not mix MFTs unless it's the 94X series.</p>

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Exhibit 3.13.6-4 (Cont. 16) (09-06-2024)

APPENDIX D - DOCUMENT TYPES, CATEGORY CODES, BMF

DOC TYPE: BMF Form 941-X
PROGRAM CODE: 710-10051

Sorting Requirements/Case Priority	Category Code/MFT	Description
Form 941-X Alert: Statute Year Returns Case Priority 2	941X MFT: 01	<ul style="list-style-type: none">Withdrawn or variations of the word written in the left margin of the first page.It may also contain a name, title and signature in the right margin of the first page. Scan to IDRS 0231022887

DOC TYPE: BMF Form 941-X
PROGRAM CODE: 710-10051

Sorting Requirements/Case Priority	Category Code/MFT	Description
Form 941-X Alert: Statute Year Returns Case Priority 1	941X MFT: 01	If the employer claims both ERC and QSFL. Scan to IDRS 0230281416
Case Priority 1	941X MFT: 01	941-X lines 18a and/or 26a (ERC) Scan to IDRS 0230281416
Case Priority 3	941X MFT: 01	941-X lines 18b and/or 26b (QSFL). Scan to IDRS 0230281416
Case Priority 1 or 3 based on prior versions.	941X MFT: 01	For prior versions of the form 941-X, if the taxpayer notates ERC or QSFL, scan as above as described. Scan to IDRS 0230281416

Exhibit 3.13.6-4 (Cont. 17) (09-06-2024)

APPENDIX D - DOCUMENT TYPES, CATEGORY CODES, BMF

DOC TYPE: BMF Form 941-X
PROGRAM CODE: 710-10051

Sorting Requirements/ Case Priority	Category Code/MFT	Description
Form 941-X Alert: Statute Year Returns <u>Case Priority 2</u>	941-X MFT: 01	<ul style="list-style-type: none"> Unnumbered Form 941-X - filed to correct Form 941. If multiple quarters of form 94X-X we separate. If two 94X-X have the same quarter keep those two together. Form 941-X are submitted at the same time, each one will be imaged and counted separately. Note: If the “original” return, is a different quarter than what the “X” is amending, detach and send to batching) It is important to leave all supporting information with each case. For example, copies of Form 941 attached to a Form 941-X, must not be batched separately from the Form 941-X. If correspondence is received with multiple forms (Form 941-X) attached (e.g., letter from the customer with three Form 941-X), put Form 941-X on top and: <ol style="list-style-type: none"> Leave the correspondence and envelope with the return with the oldest tax period (for example: 199912-200312, leave correspondence and envelope with the 199912 return) and batch as Document type Correspondence-94X. Separate the other cases (multiple quarters) to create new cases. These separate cases must be batched as Form 941-X. Insert a Separator Sheet between each new case.
Form 5884-C	SPC3	Forms 5884-C
Form 5884-D	SPC3	Forms 5884-D

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Exhibit 3.13.6-4 (Cont. 18) (09-06-2024)

APPENDIX D - DOCUMENT TYPES, CATEGORY CODES, BMF

DOC TYPE: BMF Form 943-X
PROGRAM CODE: 710-10052

Sorting Requirements/Case Priority	Category Code/MFT	Description
Form 943-X Alert: Statute Year Returns Case Priority 2	943-X MFT: 11	<ul style="list-style-type: none"> Withdrawn or variations of the word written in the left margin of the first page. It may also contain a name, title and signature in the right margin of the first page. Scan to IDRS 0231022887

DOC TYPE: BMF Form 943-X
PROGRAM CODE: 710-10052

Sorting Requirements/Case Priority	Category Code/MFT	Description
Form 943-X Alert: Statute Year Returns Case Priority 1	943X MFT: 11	If the employer claims both ERC and QSFL. Scan to IDRS 0230281416
Case Priority 1	943X MFT: 11	943-X lines 15a and/or 24a (ERC) Scan to IDRS 0230281416
Case Priority 3	943X MFT: 11	943-X lines 15b and/or 24b(QSFL). Scan to IDRS 0230281416
Case Priority 1 or 3 based on prior versions.	943X MFT: 11	For prior versions of the form 943-X, if the taxpayer notates ERC or QSFL, scan as described above. Scan to IDRS 0230281416

Exhibit 3.13.6-4 (Cont. 19) (09-06-2024)

APPENDIX D - DOCUMENT TYPES, CATEGORY CODES, BMF

DOC TYPE: BMF Form 943-X
PROGRAM CODE: 710-10052

Sorting Requirements/ Case Priority	Category Code/MFT	Description
Form 943-X Alert: Statute Year Returns <u>Case Priority 2</u>	943-X MFT: 11	<ul style="list-style-type: none"> Unnumbered Form 943-X - filed to correct Form 943. If multiple Form 943-X are submitted at the same time, each one will be imaged and counted separately. Note: If the “original” return, is a different quarter than what the “X” is amending, detach and send to batching. It is important to leave all supporting information with each case. Example: Copies of Form 943 attached to a Form 943-X, must not be batched separately from the Form 943-X. If correspondence is received with multiple forms (Form 943-X) attached (e.g., letter from the customer with three Form 943-X), put Form 943-X on top and: <ol style="list-style-type: none"> Leave the correspondence and envelope with the return with the oldest tax period (for example: 199912-200312, leave correspondence and envelope with the 199912 return) and batch as Document type Correspondence-94X. Separate the other case (multiple years) to create new cases. The separate cases must be batched as Form 943-X. Insert a Separator Sheet between each new case.
Form 5884-C	SPC3	Forms 5884-C
Form 5884-D	SPC3	Forms 5884-D

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Exhibit 3.13.6-4 (Cont. 20) (09-06-2024)

APPENDIX D - DOCUMENT TYPES, CATEGORY CODES, BMF

DOC TYPE: BMF Form 944-X
PROGRAM CODE: 710-10052

Sorting Requirements/Case Priority	Category Code/MFT	Description
Form 944-X Alert: Statute Year Returns Case Priority 2	944-X MFT: 14	<ul style="list-style-type: none">Withdrawn or variations of the word written in the left margin of the first page.It may also contain a name, title and signature in the right margin of the first page. Scan to IDRS 0231022887

DOC TYPE: BMF Form 944-X
PROGRAM CODE: 710-10052

Sorting Requirements/Case Priority	Category Code/MFT	Description
Form 944-X Alert: Statute Year Returns Case Priority 1	944X MFT: 14	If the employer claims both ERC and QSFL. Scan to IDRS 0230281416
Case Priority 1	944X MFT: 14	944-X lines 17a and/or 26a (ERC) Scan to IDRS 0230281416
Case Priority 3	944X MFT: 14	944-X lines 17b and/or 26b (QSFL). Scan to IDRS 0230281416
Case Priority1 or 3 based on prior versions.	944X MFT: 14	For prior versions of the form 944-X, if the taxpayer notates ERC or QSFL, scan as described. above. Scan to IDRS 0230281416

Exhibit 3.13.6-4 (Cont. 21) (09-06-2024)

APPENDIX D - DOCUMENT TYPES, CATEGORY CODES, BMF

DOC TYPE: BMF Form 944-X
PROGRAM CODE: 710-10052

Sorting Requirements/ Case Priority	Category Code/MFT	Description
Form 944-X Alert: Statute Year Returns <u>Case Priority 2</u>	944-X MFT: 14	<ul style="list-style-type: none"> Unnumbered Form 944-X - filed to correct Form 944. If multiple Form 944-X are submitted at the same time, each one will be imaged and counted separately. Note: If the “original” return, is a different quarter than what the “X” is amending, detach and send to batching It is important to leave all supporting information with each case. Example: Copies of Form 944 attached to a Form 944-X, must not be batched separately from the Form 944-X. If correspondence is received with multiple Form 944-Xs attached (e.g., letter from the customer with three Form 944-X), put Form 944-X on top and: <ol style="list-style-type: none"> Leave the correspondence and envelope with the return with the oldest tax period (for example: 199912-200312, leave correspondence and envelope with the 199912 return) and batch as Document type Correspondence-94X. Separate the other cases (multiple quarters) to create new cases. These separate cases must be batched as Form 944-X. Insert a Separator Sheet between each new case.
Form 5884-C	SPC3	Forms 5884-C
Form 5884-D	SPC3	Forms 5884-D

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Exhibit 3.13.6-4 (Cont. 22) (09-06-2024)

APPENDIX D - DOCUMENT TYPES, CATEGORY CODES, BMF

DOC TYPE: BMF Form 945-X

PROGRAM CODE: 710-10052

Sorting Requirements/ Case Priority	Category Code/MFT	Description
Form 945-X Alert: Statute Year Returns <u>Case Priority 2</u>	945-X MFT: 16	<ul style="list-style-type: none">Unnumbered Form 941-X - filed to correct Form 945. If multiple Form 945-X are submitted at the same time, each one will be imaged and counted separately. Note: If the “original” return, is a different quarter than what the “X” is amending, detach and send to batching.It is important to leave all supporting information with each case. Example: Copies of Form 945 attached to a Form 945-X, must not be batched separately from the Form 945-X.If correspondence is received with multiple forms (Form 945-X) attached (e.g., letter from the customer with three Form 945-X), put Form 945-X on top and:<ol style="list-style-type: none">Leave the correspondence and envelope with the return with the oldest tax period (for example: 199912-200312, leave correspondence and envelope with the 199912 return) and batch as Document type Correspondence-94X.Separate the other case (multiple years) to create new cases. The separate cases must be batched as Form 945-X.Insert a Separator Sheet between each new case.

DOC TYPE: BMF Form 1065-X

PROGRAM CODE: 710-10050

Sorting Requirements/Case Priority	Category Code/MFT	Description
Form 1065-X	SPCO	The Form 1065-X will be marked “Microcaptive”.

Exhibit 3.13.6-4 (Cont. 23) (09-06-2024)**APPENDIX D - DOCUMENT TYPES, CATEGORY CODES, BMF**

Sorting Requirements/Case Priority	Category Code/MFT	Description
Form 1065-X Statute Year Returns Case Priority 2	XRET MFT: 06	<p>Form 1065-X, Amended Return or Administrative Adjustment Request (AAR)</p> <p>If correspondence is received with multiple forms (Form 1065-X) attached (e.g., letter from the customer with three Form 1065-X), put Form 1065-X on top and:</p> <ol style="list-style-type: none"> 1. Leave the correspondence and envelope with the return with the oldest tax period (for example: 199912-200312, leave correspondence and envelope with the 199912 return) and batch as Document type Correspondence-1065. 2. Separate the other cases (multiple years) to create new cases. These separate cases must be batched as Form 1065-X. 3. Insert a Separator Sheet between each new case.

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Exhibit 3.13.6-4 (Cont. 24) (09-06-2024)

APPENDIX D - DOCUMENT TYPES, CATEGORY CODES, BMF

DOC TYPE: BMF Form 1066-X

PROGRAM CODE: 710-10050

Sorting Requirements/Case Priority	Category Code/MFT	Description
Form 1066-X Statute Year Returns <u>Case Priority 2</u>	XRET MFT: 07	Form 1066-X, Amended Return or Administrative Adjustment Request (AAR), and Box H - Real Estate Mortgage Investment Conduit (REMIC) is checked. If correspondence is received with multiple forms (Form 1066-X) attached (e.g., letter from the customer with three Form 1066-X), put Form 1066-X on top and: <ol style="list-style-type: none">1. Leave the correspondence and envelope with the return with the oldest tax period (for example: 199912-200312, leave correspondence and envelope with the 199912 return) and batch as Document type Correspondence-1066.2. Separate the other cases (multiple years) to create new cases. These separate cases must be batched as Form 1066-X.3. Insert a Separator Sheet between each new case.

DOC TYPE: BMF 1120X

PROGRAM CODE: 710-10050

Sorting Requirements/Case Priority	Category Code/MFT	Description
Form 1120X	SPCO	The Form 1120X will be marked "Microcaptive."

Exhibit 3.13.6-4 (Cont. 25) (09-06-2024)

APPENDIX D - DOCUMENT TYPES, CATEGORY CODES, BMF

Sorting Requirements/Case Priority	Category Code/MFT	Description
Form 1120X: Statute Year Returns <u>Case Priority 2</u>	XRET MFT: 02	<ul style="list-style-type: none"> Unnumbered Form 1120X (including Spanish) are batched into this Doc Type. If multiple Form 1120X are submitted at the same time, each one will be imaged and counted separately. It is important to leave all supporting information with each case. Example: Copies of Form 1120 attached to a Form 1120X, must not be batched separately from the Form 1120X. If correspondence is received with multiple cases attached (for example: letter from the customer with three Form 1120X for multiple years), put Form 1120X on top and: <ol style="list-style-type: none"> Leave the correspondence and envelope with the return with the oldest tax year (for example: 199912-200312, leave correspondence and envelope with 199912 return) and batch as Document Type: Correspondence 1120. Separate the other cases (multiple years) to create new cases and batch them as Form 1120X. Insert a Separator Sheet between each new case and batch them as Form 1120X. The only exception is Carrybacks-RINT/1120X and 1139 TENT.

DOC TYPE: Internal Request
PROGRAM CODE: 710-10000

Sorting Requirements/Case Priority	Category Code/MFT/Priority Code	Description
Loose Form 1041-T	IRRQ MFT: 05 Priority Code: 5	Loose Form 1041-T

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Exhibit 3.13.6-4 (Cont. 26) (09-06-2024)

APPENDIX D - DOCUMENT TYPES, CATEGORY CODES, BMF

DOC TYPE: Internal Request PROGRAM CODE: 710-10000

Sorting Requirements/Case Priority	Category Code/MFT/Priority Code	Description
Domestic cases other than 94X-X (Amended Returns)	IRRQ	These cases can be identified by "CCP Philadelphia" listed on the EEFAX Cover Sheet, with the specific doc type in the subject line and body of the email/ EEFAX. Upload the documents to Ephesoft per the IRM 3.13.6.9 Scan to IDRS 0444206042
Domestic 94X-X cases (Amended Returns)	IRRQ	These cases can be identified by "CCP Philadelphia" listed on the EEFAX Cover Sheet, with the specific doc type in the subject line and body of the email/ EEFAX. Upload the documents to Ephesoft per the IRM 3.13.6.9 Scan to IDRS 0430407054

DOC TYPE: BMF Internal Requests PROGRAM CODE: 710-10000

FORM 941, Form 1041, Form 1065, Form 1066, Form CT-1, Form 940, Form 943, Form 1042, Form 944, Form 8752, Form 945

Sorting Requirements/Case Priority	Category Code/MFT	Description
CP198 CP192 Form 4251 with DLN numbered documents Miscellaneous Transcripts/ documents with DLN numbered documents (Form 4251 see the note at the end of this exhibit)	IRRQ MFT: 00, 01, 05, 06, 07, 09, 10, 11, 12, 13, 14, 15, 16 (same MFTs for below)	<ul style="list-style-type: none"> CP Notices, Form 4251 with DLN numbered documents attached. Place CP198/CP192/Form 4251 on top of the numbered document. Includes Form 3465, miscellaneous transcripts/documents and any other non-categorized, non-taxpayer-initiated documents or any other case with a DLN numbered document. <p>Reminder: Do not mix MFTs unless it's the 94X series.</p>

Exhibit 3.13.6-4 (Cont. 27) (09-06-2024)

APPENDIX D - DOCUMENT TYPES, CATEGORY CODES, BMF

Sorting Requirements/ Case Priority	Category Code/MFT	Description
CP198 CP192 Form 4251 Misc. Transcripts/ document} without DLN numbered documents (Form 4251 see the note at the end of this exhibit)	IRRQ	<ul style="list-style-type: none"> Requires a separate sort when CP notices or Form 4251 come from Files without DLN numbered documents attached. If a duplicate copy is attached, only doc prep the one with the Files annotation on it. Destroy the second copy. Includes Form 3465, miscellaneous transcripts/documents and any other non-categorized, non-taxpayer-initiated documents or any other case without a DLN numbered document.
Miscellaneous Transcripts	IRRQ	<ul style="list-style-type: none"> Requires a separate sort based on portrait orientation of document. Only doc prep the page containing the Tax Period. Destroy the duplicate copy of the notice.
CP195 charge out with DLN numbered documents	OTHE MFT: 01, 05, 07, 10, 11, 12, 13, 14, 15, 16	Requires a separate sort due to different category code. Requires a separate sort due to DLN numbered document attached and different category code. Reminder: Do not mix MFTs unless it's the 94X series.
CP195 charge out without DLN numbered documents.	OTHE MFT: 01, 05, 07, 10, 11, 12, 13, 14, 15, 16	Requires a separate sort due to different category code. Requires a separate sort when CP195 charge out comes from files without DLN numbered documents attached. Reminder: Do not mix MFTs unless it's the 94X series.
Unpostables cases with DLN numbered documents.	NLUN MFT: 00, 01, 05, 06, 07, 10, 11, 12, 13, 14, 15, 16	Requires a separate sort due to DLN numbered documents attached and different category code. Examples include: Form 4251; Form 3465, GUF-transcripts. Reminder: Do not mix MFTs unless it's the 94X series.
Unpostables cases without DLN numbered documents.	NLUN MFT: 00, 01, 05, 06, 07, 10, 11, 12, 13, 14, 15, 16	Requires a separate sort due to DLN numbered documents attached and different category code. Examples include: Form 4251; Form 3465, GUF-transcripts Reminder: Do not mix MFTs unless it's the 94X series.

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Exhibit 3.13.6-4 (Cont. 28) (09-06-2024)

APPENDIX D - DOCUMENT TYPES, CATEGORY CODES, BMF

Sorting Requirements/ Case Priority	Category Code/MFT	Description
Any incoming case designated with a specific CSR number with DLN numbered documents	TPRQ MFT: 00, 01, 05, 06, 07, 09, 10, 11, 12, 13, 14, 15,16	Requires a separate sort due to DLN numbered documents attached. Includes cases from ERS, Code & Edit, or any other case with a DLN numbered document attached designated with a specific CSR number. Reminder: Do not mix MFTs unless it's the 94X series.
Any incoming case designated with a specific CSR number without DLN numbered documents	TPRQ MFT: 00, 01, 05, 06, 07, 09, 10, 11, 12, 13, 14, 15,16	<ul style="list-style-type: none"> Requires a separate sort because these documents will not have DLN numbered documents attached. Includes cases returned from Exam, Statute or response to Tech Assist Request or any other incoming case designated with a specific CSR number. Technical Assistance Replies will normally have more than one page associated with a case. It is only necessary to batch the Technical Assistance Reply Form and any supporting information provided by Exam. The CSR already has the original case on CII. Insert a separator sheet between each Technical Assistance Reply Form. Do not mix MFTs unless it's the 94X series.
ACA related	IRRQ MFT: 00, 01, 05, 06, 10, 11, 14, 16, 34, 43	Program Code 710-10310 - ACA related Reminder: Do not mix MFTs unless it's the 94X series.

Exhibit 3.13.6-4 (Cont. 29) (09-06-2024)

APPENDIX D - DOCUMENT TYPES, CATEGORY CODES, BMF

DOC TYPE: BMF Internal Requests-1120
PROGRAM CODE: 710-10000

Sorting Requirements/ Case Priority	Category Code/MFT	Description
Form 2439	IRRQ MFT: 02	<p>If Form 2439 (regardless of which copy (A or B)) is marked as nominee:</p> <ul style="list-style-type: none"> Scan to BMF (Identification number of RIC or REIT) – MFT 02, category code IRRQ. <p>If Form 2439 is not marked as nominee:</p> <ul style="list-style-type: none"> Copy A – scan to BMF (Identification number of RIC or REIT) – MFT 02, category code IRRQ. Copy B - Shareholder is an EIN – scan to BMF (shareholder's TIN) – MFT 02, category code IRRQ.
CP98 CP192 Form 4251 with DLN numbered documents Miscellaneous Transcripts/ documents with DLN numbered documents (Form 4251 see note below)	IRRQ MFT: 02	<ul style="list-style-type: none"> CP98/CP192/Form 4251 with DLN numbered documents attached. Place CP98/CP192/Form 4251 on top of the numbered document. Includes Form 3465, miscellaneous transcripts/documents and any other non-categorized, non-taxpayer-initiated documents or any other case with a DLN numbered document.
CP98 CP192 Form 4251 Misc. Transcripts/document without DLN numbered documents (Form 4251 see the note below at the end of this exhibit.)	IRRQ	<ul style="list-style-type: none"> Requires a separate sort when CP98/CP192/Form 4251 come from Files without DLN numbered documents attached. If a duplicate copy is attached, only doc prep the one with the Files annotation on it. Destroy the second copy. Includes Form 3465, miscellaneous transcripts/documents and any other non-categorized, non-taxpayer-initiated documents or any other case without a DLN numbered document.
Miscellaneous Transcripts	IRRQ	<ul style="list-style-type: none"> Requires a separate sort based on portrait orientation of document. Only doc prep the page containing the "Tax Period" as shown below. Destroy the duplicate copy of the notice.
CP195 charge out with DLN numbered documents	OTHE	<ul style="list-style-type: none"> Requires a separate sort due to DLN numbered document attached and different category code. If CP195 are specialized to certain teams, campuses enter appropriate CSR number either on CP195 itself, or on the Batch Cover Sheet for entry at scanner.

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Exhibit 3.13.6-4 (Cont. 30) (09-06-2024)

APPENDIX D - DOCUMENT TYPES, CATEGORY CODES, BMF

Sorting Requirements/ Case Priority	Category Code/MFT	Description
Form 2439	IRRQ MFT: 02	<p>If Form 2439 (regardless of which copy (A or B)) is marked as nominee:</p> <ul style="list-style-type: none"> Scan to BMF (Identification number of RIC or REIT) – MFT 02, category code IRRQ. <p>If Form 2439 is not marked as nominee:</p> <ul style="list-style-type: none"> Copy A – scan to BMF (Identification number of RIC or REIT) – MFT 02, category code IRRQ. Copy B - Shareholder is an EIN – scan to BMF (shareholder's TIN) – MFT 02, category code IRRQ.
CP195 charge out without DLN numbered documents.	OTHE	<ul style="list-style-type: none"> Requires a separate sort due to different category code. Requires a separate sort when CP195 comes from files without DLN numbered documents attached.
Unpostables cases with DLN numbered documents.	NLUN	<p>Requires a separate sort due to DLN numbered documents attached and different category code.</p> <p>Example: Form 4251; Form 3465, GUF-transcripts.</p>
Unpostables cases without DLN numbered documents.	NLUN	<p>Requires a separate sort due to DLN numbered documents attached and different category code.</p> <p>Example: Form 4251; Form 3465, GUF-transcripts.</p>
Any incoming case designated with a specific CSR number with DLN numbered documents	TPRQ	<p>Requires a separate sort due to DLN numbered documents attached. Includes cases from ERS, Code & Edit, or any other case with a DLN numbered document attached designated with a specific CSR number.</p>
Any incoming case designated with a specific CSR number without DLN numbered documents	TPRQ	<ul style="list-style-type: none"> Requires a separate sort because these documents will not have DLN numbered documents attached. Includes cases returned from Exam, Statute or response to Tech Assist Request or any other incoming case designated with a specific CSR number. Technical Assistance Replies will normally have more than one page associated with a case. It is only necessary to batch the Technical Assistance Reply Form and any supporting information provided by Exam. The CSR already has the original case on CII. Insert a separator sheet between each Technical Assistance Reply Form.

Exhibit 3.13.6-4 (Cont. 31) (09-06-2024)

APPENDIX D - DOCUMENT TYPES, CATEGORY CODES, BMF

DOC TYPE: BMF Operations Assistance Request (OAR)**PROGRAM CODE: 710-10000****FORM: 941, Form 1041, Form 1065, Form 1066, Form 940, Form 943, Form 944, Form 945, Form 8752**

Sorting Requirements/Case Priority	Category Code/MFT	Description
OARS Operations Assistance Request If marked "expedite" (indication will be near box 4 of the form). <u>Case Priority 1</u>	ATAO MFT: 01, 05, 06, 07, 10, 11, 13, 14, 15, 16	<ul style="list-style-type: none"> Form 12412, Operational Assistance Request (OAR). Most OARs will be faxed to ICT; a few original hard copies will be routed. All must be given top priority. The Criteria Code is Box 4 located in the upper right corner of Form 12412. After scanning, all original hard copy (not faxed) OARs must be given to the work leader who, after one week, will return the OAR with Form 3210 to the TAS Liaison Originator. <p>Reminder: Do not mix MFTs unless it's the 94X series.</p>
Operations Assistance Request If not marked "expedite". <u>Case Priority 2</u>	ATAO	Same as above

DOC TYPE: BMF OARs –1120**PROGRAM CODE: 710-10000**

Sorting Requirements/Case Priority	Category Code/MFT	Description
OARS Operations Assistance Request If marked "expedite" (indication will be near box 4 of the form). <u>Case Priority 1</u>	ATAO MFT: 02	<ul style="list-style-type: none"> Form 12412, Operational Assistance Request (OAR). Most OARs will be faxed to ICT; a few original hard copies will be routed. All must be given top priority. The Criteria Code is Box 4 located in the upper right corner of Form 12412. After scanning, all original hard copy (not faxed) OARs must be given to the work leader who, after one week, will return the OAR with Form 3210 to the TAS Liaison Originator.
Operations Assistance Request If not marked "expedite". <u>Case Priority 2</u>	ATAO	Same as above

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Exhibit 3.13.6-4 (Cont. 32) (09-06-2024)

APPENDIX D - DOCUMENT TYPES, CATEGORY CODES, BMF

DOC TYPE: BMF Penalty Appeals

PROGRAM CODE: 710-01011

FORM: 941, Form 1041, Form 1065, Form 1066, Form 940, Form 943, Form 944, Form 8752, Form 945, Form 1120

Sorting Requirements/ Case Priority	Category Code/MFT	Description
Penalty Appeals Case Priority 4	SPC2 MFT: 01, 02, 05, 06, 07, 10,11, 13, 14,15, 16	Includes replies to Letter 852C and Letter 854C. Reminder: Do not mix MFTs unless it's the 94X series.
Penalty Appeals Case Priority 4	SPC2, SPC1 SPC3, SPC4, TETR, ERRF	Program Code - 710-01011

DOC TYPE: BMF Misc CP174

PROGRAM CODE: 710-01014

Sorting Requirements/ Case Priority	Category Code/MFT	Description
MISC - CP174 Form 940 with DLN numbered documents	CP174 MFT: 10	<ul style="list-style-type: none">CP174 - Unexplained or Questionable Exempt Amounts (FUTA). These documents will come to ICT with a DLN numbered returns attached.Place CP174 on top of the numbered document.
MISC - CP174 Form 940 without DLN numbered documents	CP174	<ul style="list-style-type: none">CP174 - These documents will come to ICT without DLN numbered returns attached. If a duplicate copy is attached, only doc prep one.Destroy the second copy.

DOC TYPE: BMF ACA-Correspondence-1120

PROGRAM CODE: 710-10310

Sorting Requirements/Case Priority	Category Code/MFT	Description
Correspondence related to 45R.	ACA1 MFT: 02	Correspondence related to 45R. Example: Letter with Form 8941 attached.

Exhibit 3.13.6-4 (Cont. 33) (09-06-2024)

APPENDIX D - DOCUMENT TYPES, CATEGORY CODES, BMF

DOC TYPE: BMF Misc. CP175**PROGRAM CODE: 710-15420****FORM 941, Form 1041, Form 943, Form 944, Form 945**

Sorting Requirements/ Case Priority	Category Code/MFT	Description
MISC - CP175 with DLN numbered documents	CP175 MFT: 01, 05, 11, 14, 16	<ul style="list-style-type: none"> CP175 -- Unexplained Adjustment to Withholding, Tips or FICA. These documents will come to ICT with a DLN numbered returns attached. Place CP175 on top of the numbered document. <p>Reminder: Do not mix MFTs unless it's the 94X series.</p>
MISC - CP175 without DLN numbered documents	CP175	<ul style="list-style-type: none"> CP175 – These documents will come to ICT without DLN numbered returns attached. If a duplicate copy is attached, only doc prep one. Destroy the second copy.

DOC TYPE: BMF Misc CP194**PROGRAM CODE: 710-15429****FORM 941, Form 943, Form 944, Form 945, Form CT-1**

Sorting Requirements/ Case Priority	Category Code/MFT	Description
MISC - CP194	CP194 MFT: 01, 03, 11, 14, 16, 09	<ul style="list-style-type: none"> CP194-Potential Federal Tax Deposit Penalty. These documents will come to ICT with DLN numbered returns attached. Place charge out on top of the numbered document. Scan to IDRS 0236743442
MISC - CP CP194	CP194	<ul style="list-style-type: none"> CP194 -These documents will come to ICT without DLN numbered returns attached. If a duplicate copy is attached, only doc prep one. Destroy the second copy. Scan to IDRS 0236743442

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Exhibit 3.13.6-4 (Cont. 34) (09-06-2024)

APPENDIX D - DOCUMENT TYPES, CATEGORY CODES, BMF

DOC TYPE: BMF Misc CP234 - 1120

PROGRAM CODE: 710-15420

Sorting Requirements/ Case Priority	Category Code/MFT	Description
MISC - CP234 with DLN numbered document	CP234 MFT: 02	<ul style="list-style-type: none">CP234 – Estimated Tax Penalty. Form 1120. These documents will come to ICT with DLN numbered returns attached.Place charge out on top of the numbered document.
MISC - CP234 without DLN numbered document	CP234	<ul style="list-style-type: none">CP234 – Estimated Tax Penalty. Form 1120. These documents will come to ICT without DLN numbered returns attached.If a duplicate copy is attached, only doc prep one. Destroy the second copy.

DOC TYPE: BMF Misc CP234 - 1041

PROGRAM CODE: 710-15420

Sorting Requirements/ Case Priority	Category Code/MFT	Description
MISC - CP234 with DLN numbered document	CP234 MFT: 05	<ul style="list-style-type: none">CP234 – Estimated Tax Penalty. Form 1041. These documents will come to ICT with DLN numbered returns attached.Place charge out on top of the numbered document.
MISC - CP234 with out DLN numbered document	CP234	<ul style="list-style-type: none">CP234 – Estimated Tax Penalty. Form 1120. These documents will come to ICT without DLN numbered returns attached.If a duplicate copy is attached, only doc prep one. Destroy the second copy.

DOC TYPE: BMF Civil Penalty

PROGRAM CODE: 710-10000

Sorting Requirements/Case Priority	Category Code/MFT	Description
BMF Civil Penalty	TPRQ MFT: 13	Correspondence pertaining to civil penalty.

Exhibit 3.13.6-4 (Cont. 35) (09-06-2024)

APPENDIX D - DOCUMENT TYPES, CATEGORY CODES, BMF

DOC TYPE: BMF ACA Correspondence**PROGRAM CODE: 710-10310****FORM 941, Form 1041, Form 943, Form 944, Form 945, Form 1065**

Sorting Requirements/Case Priority	Category Code/MFT	Description
BMF ACA Correspondence	ACAC MFT: 00, 01, 10, 11, 14, 16, 05, 06, 43	Correspondence related to Affordable Care Act (ACA). Reminder: Do not mix MFTs unless it's the 94X series.

DOC TYPE: BMF ACA Correspondence 4980H**PROGRAM CODE: 710-10310**

Sorting Requirements/Case Priority	Category Code/MFT	Description
BMF ACA Correspondence 4980H	ACA MFT: 43	Correspondence related to 4980H (AM impact not yet determined).

DOC TYPE: BMF ACA Correspondence 45R**PROGRAM CODE: 710-10310****FORM 1041, Form 1065**

Sorting Requirements/Case Priority	Category Code/MFT	Description
BMF ACA Correspondence 45R NON	ACA1 MFT: 00,05, 06	Correspondence related to 45R. Example: Letter with Form 8941 attached.

DOC TYPE: BMF ACA Correspondence 45R**PROGRAM CODE: 710-10310****FORM 1041, Form 1065**

Sorting Requirements/Case Priority	Category Code/MFT	Description
BMF ACA Correspondence 45R NON	ACA1 MFT: 00,05, 06	Correspondence related to 45R. Example: Letter with Form 8941 attached.

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Exhibit 3.13.6-4 (Cont. 36) (09-06-2024)

APPENDIX D - DOCUMENT TYPES, CATEGORY CODES, BMF

DOC TYPE: BMF ACA 4442
PROGRAM CODE: 710-60210
FORM 941, Form 1041, Form 943, Form 944, Form 945, Form 1065

Sorting Requirements/Case Priority	Category Code/MFT	Description
BMF ACA 4442	TWRA MFT: 00, 01, 10, 11, 14, 16, 05, 06, 43	Form 4442 related to ACA Reminder: Do not mix MFTs unless it's the 94X series.

DOC TYPE: BMF ACA F-1120X
PROGRAM CODE: 710-10320

Sorting Requirements/Case Priority	Category Code/MFT	Description
BMF ACA F-1120X	ACAX MFT: 02	Form 1120X with ACA criteria. Example: Form 1120X with Form 8941 attached.

DOC TYPE: BMF ACA Amended
PROGRAM CODE: 710-10320
FORM 941, Form 1041, Form 943, Form 944, Form 945, Form 1065

Sorting Requirements/Case Priority	Category Code/MFT	Description
BMF ACA Amended	ACAX MFT: 00, 01, 10, 11, 14, 16, 05, 06, 43	Amended return with ACA criteria. Example: Amended Form 1041 with Form 8941 attached. Reminder: Do not mix MFTs unless it's the 94X series.

DOC TYPE: BMF ACA-Correspondence -1120
PROGRAM CODE: 710- 10310

Sorting Requirements/Case Priority	Category Code/MFT	Description
BMF ACA-Correspondence -1120	ACA1 MFT: 02	Correspondence related to 45R. Example: Letter with Form 8941 attached.

Exhibit 3.13.6-4 (Cont. 37) (09-06-2024)

APPENDIX D - DOCUMENT TYPES, CATEGORY CODES, BMF

DOC TYPE: BMF 4442
PROGRAM CODE: 700-60200

Sorting Requirements/Case Priority	Category Code/MFT	Description
Form 4442 <u>Case Priority 1</u>	TWRO MFT: 02	<ul style="list-style-type: none"> Inquiry Referral requires a separate sort due to the case priority. Write the CSR number on top of the form if present in Box 27 of Form 4442.

BMF Valid Doc Type, Category Code, Program Code Combinations

Doc Type	Program Code	Category Codes
Correspondence - 1041	10000	TETR
Correspondence - 1120	10000	TETR
Duplicate Filing - Form 1041	10050	TETR
Duplicate Filing - Form 1120	10050	TETR
Form- 1120X	10050	TETR
Internal Requests	10000	TETR
Operations Assistance Request	10000	TETR
OARs-1120	10000	TETR
Penalty Appeals	10000	TETR
Penalty Appeals - 1120	10000	TETR
No Merge	10000	TETR
No Merge 1120	10000	TETR

Files needs to send the physical document request to the originating CSR request, not to ICT, and then forward to the CSR.

Note: The document request code used when ordering documents (CC ESTAB) will determine whether the documents need to be doc prepped and scanned or routed to the appropriate area as paper. Document Requests (Form 4251) initiated by CII. The CSRs must use request code “S” (CC ESTAB). This code must only be used by CSRs working in the Correspondence Imaging System (CII). This code indicates to Files and ICT that the request must be filled by scanning the document and sending an image through CII instead of sending a hardcopy to the requestor. When document request code “S” is used, **CII Scan Request** will print below the DLN on Form 4251.

- Additionally, document request code “X” (CC ESTAB) has been established for non-CII users who need a hardcopy or actual print of a TC 29X adjustment document relating to a CII case. This request code must only be used when an actual print or hardcopy of the image is needed.
- When document request code “X” is used, **CII Print Request** will print below the DLN on Form 4251. Files and ICT will use the Form 4251 to determine whether the document is to be scanned or

Exhibit 3.13.6-4 (Cont. 38) (09-06-2024)

APPENDIX D - DOCUMENT TYPES, CATEGORY CODES, BMF

routed as paper. Scan the document if the form shows **CII Scan Request** (under the DLN). If the form does not state **CII Scan Request**, route the document as paper.

Note: If TP includes one of the following letters: 216C, 449C, 662C, 2364C, or 4734C, with BMF Carryback form or loose, process as a carryback. Write the CSR number from the letter on the top of each form and place the letter in the back. For Ogden - BMF Carrybacks are assigned CSR 0442104608.

Exhibit 3.13.6-5 (05-22-2024)**APPENDIX E - DOCUMENT TYPES, CATEGORY CODES, PRIORITY CODES EXEMPT ORGANIZATION (EO) OGDEN**

- a. The Document Types, sorting requirements, Category Codes, and Priority Codes (if any) for EO are provided in the tables below.
- b. If hurricane Harvey, Irma or Maria is claimed on any document type use category code KATX and Function-Program Code 710-82365. For any other disaster claim, use category code DSTR and function-program code 710-82360. Both category codes are Priority Code 1 and are valid for all document types except: Faxes, ITIN and Special Processing. These Category Codes are not valid with any of the ID Theft doc types.
- c. Category codes, SPC1, SPC2, SPC3, SPC1 and ERRF are valid codes with any Document Type. Category code TETR is valid with all document types that include Form 990T, MFT 34 except Internal Transcripts. Category code EDUP (710-13103) is valid with the following document types: EO Duplicate Filing and EO Amended Form(s) 990, 990C, 990PF, 990T, 1041A, 5227 and EO Duplicate Filing and EO Amended 1120POL.
- d. Category code ERRF has been added as a valid code for all document types. Sites will provide guidance about when to use these codes.
- e. If any type of work is specialized to a site and/or team, sort this work by Document Type, category code, and program code. Write the appropriate CSR number on the Batch Cover Sheet and enter it at batch creation.

DOC TYPE: EO 4442
PROGRAM CODE: 700-60200

Sorting Requirements/ Case Priority	Category Code/ MFT	Description
Form 4442 <u>Case Priority 1</u>	TWRO MFT: 33, 34, 36, 37, 44, 46, 49, 50, 67, 84, 85	<ul style="list-style-type: none"> Form 4442, Inquiry Referral requires a separate sort due to the case priority. Write the CSR number on top of the form if present in Box 27 of Form 4442.

DOC TYPE: EO 4442 -1120
PROGRAM CODE: 700-60200

Sorting Requirements/ Case Priority	Category Code/MFT	Description
Form 4442 <u>Case Priority 1</u>	TWRO MFT: 02	<ul style="list-style-type: none"> Form 4442, Inquiry Referral requires a separate sort due to the case priority. Write the CSR number on top of the form if present in Box 27 of Form 4442.

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Exhibit 3.13.6-5 (Cont. 1) (05-22-2024)

APPENDIX E - DOCUMENT TYPES, CATEGORY CODES, PRIORITY CODES EXEMPT ORGANIZATION (EO) OGDEN

DOC TYPE: EO ACA Corr45R

PROGRAM CODE: 710-10310

Sorting Requirements/ Case Priority	Category Code/MFT	Description
Correspondence related to 45R	ACA1 MFT: 34	Correspondence related to 45R. Example: Letter with Form 8941 attached.

DOC TYPE: EO-ACA Amended 990T

PROGRAM CODE: 710-10320

Sorting Requirements/ Case Priority	Category Code/MFT	Description
Amended return with ACA criteria	ACAX MFT: 34	Amended return with ACA criteria. Example: Amended Form 990-T with Form 8941 attached.

Exhibit 3.13.6-5 (Cont. 2) (05-22-2024)

APPENDIX E - DOCUMENT TYPES, CATEGORY CODES, PRIORITY CODES EXEMPT ORGANIZATION (EO) OGDEN

*DOC TYPE: EO Correspondence**PROGRAM CODE: 710-13100**FORM 990- 67, Form 990C, Form 990PF, Form 990T, Form 1041A, Form 4720, Form 5227*

Sorting Requirements/ Case Priority	Category Code/MFT	Description
Correspondence	EXOR MFT: 67, 33, 44, 34, 36. 50, 37	a. Includes all written communications from a taxpayer or representative. b. Includes written communications in response to IRS requests for information, taxpayer responses to letters initiated by CSRs annotated notice responses that provide additional data or dispute a notice, and anything that is not included in any one of the Document Types listed below. c. If more than one tax period for Form 843 is received for the same taxpayer, separate the years to create a new case. Leave the envelope with the first case. d. Do not include <ul style="list-style-type: none"> Internal (IRS) Adjustments Requests (for example: Form 3465) that are not CSR Specific. These documents must be batched under Internal Transcripts (and Certain CP Notices). EO Penalty Appeals Correspondence. These are batched within their own document type. Original Tax Returns
Form 843	F843	Form 843 requesting abatement of interest - identified by the CSR screening process.

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Exhibit 3.13.6-5 (Cont. 3) (05-22-2024)

APPENDIX E - DOCUMENT TYPES, CATEGORY CODES, PRIORITY CODES EXEMPT ORGANIZATION (EO) OGDEN

DOC TYPE: EO Correspondence-1120POL
PROGRAM CODE: 710-13100

Sorting Requirements/ Case Priority	Category Code/MFT	Description
Correspondence Form 1120POL	EXOR MFT: 02	<p>a. Includes all written communications from a taxpayer or representative, excluding tax returns.</p> <p>b. Includes written communications in response to IRS requests for information, taxpayer responses to letters initiated by CSRs, annotated notice responses that provide additional data or dispute a notice.</p> <p>c. If more than one tax period for the following Forms is received for the same taxpayer, separate the years to create a new case. Leave the envelope with the first case: Do not include</p> <ul style="list-style-type: none">Form 843 (Claim for Refund and Request for Abatement)Internal (IRS) Adjustments Requests (e.g., Form 3465) that are not CSR Specific. These documents must be batched under Internal Transcripts (and Certain CP Notices). Original Tax Returns.
Form 843	F843	Form 843 requesting abatement of interest - identified by the CSR screening process.

Exhibit 3.13.6-5 (Cont. 4) (05-22-2024)

APPENDIX E - DOCUMENT TYPES, CATEGORY CODES, PRIORITY CODES EXEMPT ORGANIZATION (EO) OGDEN

DOC TYPE: EO Correspondence**PROGRAM CODE: 710-13105****FORM 990- 67, Form 990C, Form 990PF, Form 990T, Form 1041A, Form 4720, Form 5227**

Sorting Requirements/ Case Priority	Category Code/MFT	Description
Correspondence	EXOR MFT: 67, 33, 44, 34, 36, 50, 37	a. Includes all written communications from a taxpayer or representative. b. Includes written communications in response to IRS requests for information, taxpayer responses to letters initiated by CSRs annotated notice responses that provide additional data or dispute a notice, and anything that is not included in any one of the Document Types listed below. c. If more than one tax period for Form 843 is received for the same taxpayer, separate the years to create a new case. Leave the envelope with the first case. d. Do not include <ul style="list-style-type: none"> Internal (IRS) Adjustments Requests (for example: Form 3465) that are not CSR Specific. These documents must be batched under Internal Transcripts (and Certain CP Notices). Original Tax Returns
Form 843	F843	Form 843 requesting abatement of interest - identified by the CSR screening process.

DOC TYPE: EO Tax Exempt Bonds-Correspondence**PROGRAM CODE: 710-13200**

Sorting Requirements/ Case Priority	Category Code/MFT	Description
Form 8038	OTHE MFT: 46, 85	Unnumbered Form 8038, check to ensure amended return box is not checked.
Tax Exempt Bonds (TEB) First Read	TBFR MFT: 46, 85	Correspondence referencing Form 8038 identified through CSR/TE sort.

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Exhibit 3.13.6-5 (Cont. 5) (05-22-2024)

APPENDIX E - DOCUMENT TYPES, CATEGORY CODES, PRIORITY CODES EXEMPT ORGANIZATION (EO) OGDEN

DOC TYPE: EO CP234 - 990C, 990T, 1041A
PROGRAM CODE: 710-13100
FORM 990C, Form 990PF, Form 990T, Form 1041A

Sorting Requirements/ Case Priority	Category Code/MFT	Description
CP234 with DLN numbered document.	CP234 MFT: 33, 34, 36, 44	<ul style="list-style-type: none"> CP234 – Estimated Tax Penalty. These documents will come to ICT with DLN numbered returns attached. Place charge out on top of the numbered document.
CP234 without DLN numbered document	CP234	<ul style="list-style-type: none"> CP234 – Estimated Tax Penalty. These documents will come to ICT without DLN numbered returns attached. If a duplicate copy is attached, only doc prep one. Destroy the second copy.

DOC TYPE: EO CP234 - 1120POL
PROGRAM CODE: 710-13100

Sorting Requirements/ Case Priority	Category Code/MFT	Description
CP234 with DLN numbered document	CP234 MFT: 02	<ul style="list-style-type: none"> CP234 – Estimated Tax Penalty. These documents will come to ICT with DLN numbered returns attached. Place charge out on top of the numbered document.
CP234 without DLN numbered document	CP234 MFT: 02	<ul style="list-style-type: none"> CP234 – These documents will come to ICT without DLN numbered returns attached. If a duplicate copy is attached, only doc prep one. Destroy the second copy.

DOC TYPE: EO Duplicate Filing
PROGRAM CODE: 710-13103
FORM 990, Form 990C, Form 990PF, Form 990T, Form 1041A, Form 4720, Form 5227

Sorting Requirements/Case Priority	Category Code/MFT	Description
CP190 charge out with DLN numbered documents.	CP190 MFT: 67, 33, 44, 34, 36, 50, 37, 85 (same MFTs for below)	<ul style="list-style-type: none"> Requires a separate sort due to DLN numbered documents attached and different Category Code. Place CP charge out on top of the numbered document.

Exhibit 3.13.6-5 (Cont. 6) (05-22-2024)

APPENDIX E - DOCUMENT TYPES, CATEGORY CODES, PRIORITY CODES EXEMPT ORGANIZATION (EO) OGDEN

Sorting Requirements/Case Priority	Category Code/MFT	Description
CP190 charge out without DLN unnumbered. documents	CP190	Requires a separate sort when CP190 charge out comes from Files without DLN numbered documents attached.
CP193 charge out with DLN numbered documents.	EDUP	<ul style="list-style-type: none"> Requires a separate sort due to DLN numbered documents attached and different Category Code. Place CP charge out on top of the numbered document.
CP193 charge out without DLN numbered documents.	EDUP	Requires a separate sort when CP 193 charge out comes from Files without DLN numbered documents attached.
CP293 charge out with DLN numbered documents.	DAUD	<ul style="list-style-type: none"> Requires a separate sort due to DLN numbered documents attached and different Category Code. Place CP charge out on top of the numbered document.
CP293 charge out without DLN numbered documents.	DAUD	Requires a separate sort when CP293 charge out comes from Files without DLN numbered documents attached.

DOC TYPE: EO Duplicate Filing - 1120POL**PROGRAM CODE: 710-13103**

Sorting Requirements/Case Priority	Category Code/MFT	Description
CP190 charge out with DLN numbered documents	CP190 MFT: 02 (same MFT for below)	<ul style="list-style-type: none"> Requires a separate sort due to DLN numbered documents attached and different Category Code. Place CP charge out on top of the numbered document.
CP190 charge out without DLN numbered documents	CP190	Requires a separate sort when CP190 charge out comes from Files without DLN numbered documents attached.
CP193 charge out with DLN numbered documents	EDUP	<ul style="list-style-type: none"> Requires a separate sort due to DLN numbered documents attached and different Category Code. Place CP charge out on top of the numbered document.
CP193 charge out without DLN numbered documents	EDUP	Requires a separate sort when CP193 charge out comes from Files without DLN numbered documents attached.

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Exhibit 3.13.6-5 (Cont. 7) (05-22-2024)

APPENDIX E - DOCUMENT TYPES, CATEGORY CODES, PRIORITY CODES EXEMPT ORGANIZATION (EO) OGDEN

Sorting Requirements/ Case Priority	Category Code/MFT	Description
CP293 charge out with DLN numbered documents	DAUD	<ul style="list-style-type: none"> Requires a separate sort due to DLN numbered documents attached and different Category Code. Place CP charge out on top of the numbered document.
CP293 charge out without DLN numbered documents	DAUD	Requires a separate sort when CP293 charge out comes from Files without DLN numbered documents attached.

DOC TYPE: EO Duplicate Filing - 8703 **PROGRAM CODE: 710-13203**

Sorting Requirements/Case Priority	Category Code/MFT	Description
CP190 CP193 CP293 charge out with DLN numbered documents	TDUP MFT: 84 (same MFT for below)	<ul style="list-style-type: none"> Requires a separate sort due to DLN numbered documents attached and different Category Code. Place CP charge out on top of the numbered document. MFT 84 Requires a 3-digit plan number.
CP190 CP193 CP293 charge out without DLN numbered documents	TDUP	Requires a separate sort when CP190 charge out comes from Files without DLN numbered documents attached. MFT 84 Requires a 3 digit plan number.

DOC TYPE: EO Amended **PROGRAM CODE: 710-13103** **Form 990, Form 990C, Form 990PF, Form 990T, Form 1041A, Form 4720, Form 5227**

Sorting Requirements/ Case Priority	Category Code/MFT	Description
Amended Form 990, Form 990C Form 990PF Form 990T Form 1041A Form 4720 Form 5227	EDUP /DUPF MFT: 33, 34, 36, 37, 44, 49, 50, 67	<ul style="list-style-type: none"> Unnumbered amended returns are batched into this Doc Type even if the forms come in with correspondence, a Taxpayer response to a CSR initiated letter with the CSR number on it, or any Notice (e.g., Bal Due Notice). Write the CSR number on the top of each amended return if applicable, place the page with the CSR number on it behind page 1 of the return.

Exhibit 3.13.6-5 (Cont. 8) (05-22-2024)

APPENDIX E - DOCUMENT TYPES, CATEGORY CODES, PRIORITY CODES EXEMPT ORGANIZATION (EO) OGDEN

DOC TYPE: EO Amended - 1120POL, 1120
PROGRAM CODE: 710-13103

Sorting Requirements/ Case Priority	Category Code/MFT	Description
Amended Form 1120 POL	EDUP DUPF MFT:02	<ul style="list-style-type: none"> Unnumbered amended returns are batched into this Doc Type even if the forms come in with correspondence, a Taxpayer response to a CSR initiated letter with the CSR number on it, or any Notice (e.g., Bal Due Notice). Write the CSR number on the top of each amended return if applicable, and place the page with the CSR number on it behind page 1 of the return.

DOC TYPE: EO Operations Asst. Req. (OAR)
PROGRAM CODE: 710-13100

Form 990, Form 990C, Form 990PF, Form 990T, Form 1041A, Form 4720, Form 5227

Sorting Requirements/Case Priority	Category Code/MFT	Description
Operations Assistance Request (One sort) If marked "expedite" (indication will be near box 4 of the form) <u>Case Priority 1</u>	ATAO MFT: 67, 33, 44, 34, 36. 50, 37	<ul style="list-style-type: none"> F12412, Operational Assistance Request (OAR). Most OARs will be faxed to ICT; a few original hard copies will be routed. All must be given top priority. The Criteria Code is Box 4 located in the upper right corner of F12412. After scanning, all original hard copy (not faxed) OARs must be given to the workleader who, after one week, will return the OAR with F3210 to the TAS Liaison Originator.
Operations Assistance Request (One sort) If not marked "expedite" <u>Case Priority 2</u>	ATAO MFT:67, 33, 44,34, 36. 50, 37	Same as above.

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Exhibit 3.13.6-5 (Cont. 9) (05-22-2024)

APPENDIX E - DOCUMENT TYPES, CATEGORY CODES, PRIORITY CODES EXEMPT ORGANIZATION (EO) OGDEN

DOC TYPE: EO OAR – 1120POL
PROGRAM CODE: 710 - 13100

Sorting Requirements/Case Priority	Category Code/MFT	Description
Operations Assistance Request (One sort) If marked "expedite" (indication will be near box 4 of the form) Case Priority 1	ATAO MFT: 02	<ul style="list-style-type: none"> F12412, Operational Assistance Request (OAR). Most OARs will be faxed to ICT; a few original hard copies will be routed. All must be given top priority. The Criteria Code is Box 4 located in the upper right corner of F12412. After scanning, all original hard copy (not faxed) OARs must be given to the workleader who, after one week, will return the OAR with F3210 to the TAS Liaison Originator.
Operations Assistance Request (One sort) If not marked "expedite" Priority 2	ATAO MFT: 02	Same as above.

DOC TYPE: EO Carryback - 990C, 990T
PROGRAM CODE: 710-13102 (RINT)
PROGRAM CODE: 710-13106 (TENT)

Sorting Requirements/Case Priority	Category Code/MFT	Description
Restricted Interest Carrybacks (Amended) Form 990C Form 990T \$1 million or more Case Priority 1	RINT MFT: 33, 34 (same MFTs for below)	<ul style="list-style-type: none"> Requires a separate sort based on different Category Code and dollar amount. If multiple tax periods are received for the same taxpayer, separate Forms by the appropriate tax period. It is important to leave all supporting information with each case. If TP response to a letter includes Carrybacks, write the CSR number on the top of each Carryback and place the letter behind page 1.
Restricted Interest Carrybacks (Amended) Form 990C Form 990T \$100,000- \$999,999 Case Priority 2	RINT	See above.

Exhibit 3.13.6-5 (Cont. 10) (05-22-2024)**APPENDIX E - DOCUMENT TYPES, CATEGORY CODES, PRIORITY CODES EXEMPT ORGANIZATION (EO) OGDEN**

Sorting Requirements/Case Priority	Category Code/MFT	Description
Restricted Interest Carrybacks (Amended) Form 990C Form 990T \$5,000 - \$99,999 Case Priority 3	RINT	See above.
Restricted Interest Carrybacks (Amended Form 990C Form 990T \$0- \$4,999 Case Priority 4	RINT	See above.
Tentative Carrybacks Form 1139 Form 990T Form, 990C \$1 million or more Case Priority 1	TENT	See above.
Tentative Carrybacks Form 1139 Form 990T Form 990C \$100,000- \$999,999 Case Priority 2	TENT	See above.
Tentative Carrybacks Form 1139 Form 990T Form 990C \$5,000- \$99,999 Case Priority 3	TENT	See above.
Tentative Carrybacks Form 1139 Form 990T Form 990C \$0- \$4,999 Case Priority 4	TENT	See above.

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Exhibit 3.13.6-5 (Cont. 11) (05-22-2024)

APPENDIX E - DOCUMENT TYPES, CATEGORY CODES, PRIORITY CODES EXEMPT ORGANIZATION (EO) OGDEN

DOC TYPE: EO Carrybacks - 1120POL
PROGRAM CODE: 710-13102 (RINT)
PROGRAM CODE: 710-13106 (TENT)

Sorting Requirements/Case Priority	Category Code/MFT	Description
Restricted Interest Carrybacks (Amended) Form 1120POL \$1 million or more Case Priority 1	RINT MFT: 02 (same MFT for below)	<ul style="list-style-type: none"> Requires a separate sort based on different Category Code and dollar amount. If multiple tax periods are received for the same taxpayer, separate Forms by the appropriate tax period. It is important to leave all supporting information with each case. If TP response to a letter includes Carrybacks, write the CSR number on the top of each Carryback and place the letter behind page 1.
Restricted Interest Carrybacks (Amended) Form 1120POL \$100,000- \$999,999 Case Priority 2	RINT	See above.
Restricted Interest Carrybacks (Amended) Form 1120POL \$5,000- \$99,999 Case Priority 3	RINT	See above.
Restricted Interest Carrybacks (Amended) Form 1120POL \$0 -\$4,999 Case Priority 4	RINT	See above.
Tentative Carrybacks Form 1139 \$1 million or more Case Priority 1	TENT	See above.
Tentative Carrybacks Form 1139 \$100,000 - \$999,999 Case Priority 2	TENT	See above.
Tentative Carrybacks Form 1139 \$5,000 - \$99,999 Case Priority 3	TENT	See above.
Tentative Carrybacks Form 1139 \$0 - \$4,999 Case Priority 4	TENT	See above.

Exhibit 3.13.6-5 (Cont. 12) (05-22-2024)

APPENDIX E - DOCUMENT TYPES, CATEGORY CODES, PRIORITY CODES EXEMPT ORGANIZATION (EO) OGDEN***DOC TYPE: EO Quick Closure******PROGRAM CODE: 710-13101******Form 990, Form 990C, Form 990PF, Form 990T, Form 1041A, Form 4720, Form 5227***

Sorting Requirements/Case Priority	Category Code/MFT	Description
Quick Closures <u>Case Priority 2</u>	EXOR MFT: 67, 33, 44, 34, 36. 50, 37	Includes correspondence that has been presorted by a CSR. (e.g., address changes).

DOC TYPE: EO Quick Closures Corr - 1120POL***PROGRAM CODE: 710-13101***

Sorting Requirements/Case Priority	Category Code/MFT	Description
Quick Closures <u>Case Priority 2</u>	EXOR MFT: 02	Includes correspondence that has been presorted by a CSR. (e.g., address changes).

DOC TYPE: EO Quick Closures Duplicate Filing***PROGRAM CODE: 710-13103******Form 990, Form 990C, Form 990PF, Form 990T, Form 1041A, Form 4720, Form 5227***

Sorting Requirements/Case Priority	Category Code/MFT	Description
CP190 charge out with DLN numbered documents	CP190 MFT: 67, 33, 44, 34, 36. 50, 37	<ul style="list-style-type: none"> Requires a separate sort due to DLN numbered documents attached and different Category Code. Place CP190 on top of the numbered document.
CP190 charge out without DLN unnumbered documents	CP190	<ul style="list-style-type: none"> Requires a separate sort when CP190 comes from Files without DLN numbered documents attached. If a duplicate copy is attached, only doc prep the one with the Files annotation on it. Destroy the second copy.
CP193 charge out with DLN numbered documents	DUPF	<ul style="list-style-type: none"> Requires a separate sort due to DLN numbered documents attached and different Category Code. Place charge out on top of the numbered document.

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Exhibit 3.13.6-5 (Cont. 13) (05-22-2024)

APPENDIX E - DOCUMENT TYPES, CATEGORY CODES, PRIORITY CODES EXEMPT ORGANIZATION (EO) OGDEN

Sorting Requirements/Case Priority	Category Code/MFT	Description
CP193 charge out without DLN numbered documents	DUPF	<ul style="list-style-type: none"> Requires a separate sort when CP193 comes from Files without DLN numbered documents attached. If a duplicate copy is attached, only doc prep the one with the Files annotation on it. Destroy the second copy.
CP293 charge out with DLN numbered documents	DAUD	<ul style="list-style-type: none"> Requires a separate sort due to DLN numbered documents attached and different Category Code. Place charge out on top of the numbered document.
CP293 charge out without DLN numbered documents	DAUD	<ul style="list-style-type: none"> Requires a separate sort when CP293 comes from Files without DLN numbered documents attached. If a duplicate copy is attached, only doc prep the one with the Files annotation on it. Destroy the second copy.

DOC TYPE: EO Quick Closure DUPF - 1120POL PROGRAM CODE: 710-13103

Sorting Requirements/Case Priority	Category Code/MFT	Description
CP190 charge out with DLN numbered documents	C190 MFT: 02	<ul style="list-style-type: none"> Requires a separate sort due to DLN numbered documents attached and different Category Code. Place CP190 on top of the numbered document.
CP190 charge out without DLN numbered documents	C190	<ul style="list-style-type: none"> Requires a separate sort when CP190 comes from Files without DLN numbered documents attached. If a duplicate copy is attached, only doc prep the one with the Files annotation on it. Destroy the second copy.
CP193 charge out with DLN numbered documents	DUPF	<ul style="list-style-type: none"> Requires a separate sort due to DLN numbered documents attached and different Category Code. Place charge out on top of the numbered document.
CP193 charge out without DLN numbered documents	DUPF	<ul style="list-style-type: none"> Requires a separate sort when CP193 comes from Files without DLN numbered documents attached. If a duplicate copy is attached, only doc prep the one with the Files annotation on it. Destroy the second copy.

Exhibit 3.13.6-5 (Cont. 14) (05-22-2024)**APPENDIX E - DOCUMENT TYPES, CATEGORY CODES, PRIORITY CODES EXEMPT ORGANIZATION (EO) OGDEN**

Sorting Requirements/ Case Priority	Category Code/MFT	Description
CP293 charge out with DLN numbered documents	DAUD	<ul style="list-style-type: none"> Requires a separate sort due to DLN numbered documents attached and different Category Code. Place charge out on top of the numbered document.
CP293 charge out without DLN numbered documents	DAUD	<ul style="list-style-type: none"> Requires a separate sort when CP293 comes from Files without DLN numbered documents attached. If a duplicate copy is attached, only doc prep the one with the Files annotation on it. Destroy the second copy.

DOC TYPE: EO CP161/141/504/504B– Penalty Appeals**PROGRAM CODE: 710-13105****FORM 990, Form 990C, Form 990PF, Form 990T, Form 1041A , Form 4720, Form 5227**

Sorting Requirements/Case Priority	Category Code/MFT	Description
CP161 and CP141 Penalty Appeals CP504, CP504B or any correspondence requesting penalty abatement or appeals.	EOCP MFT: 67, 33, 44, 34, 36. 50, 37	CP161 – EO Penalty Appeals. Will require CSR/TE presort to identify cases.

DOC TYPE: EO CP161/141/504/504B Penalty Appeals 1120POL**PROGRAM CODE: 710-13105**

Sorting Requirements/Case Priority	Category Code/MFT	Description
CP161 and - CP141 Penalty Appeals CP504, CP504B – Final Notice, Intent to Levy. -Correspondence requesting penalty abatement or appeal	EOCP MFT: 02	CP161 – EO Penalty Appeals. Will require CSR/TE presort to identify cases.

DOC TYPE: EO Penalty Appeals**PROGRAM CODE: 710-13108****Form 990, Form 990C, Form 990PF, Form 990T, Form 1041A, Form 4720, Form 5227**

Sorting Requirements/ Case Priority	Category Code/MFT	Description
EO Penalty Appeals	SPC2 MFT: 67, 33, 44, 34, 36. 50, 37	EO Penalty Appeals Correspondence. Will require CSR/TE presort to identify cases.

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Exhibit 3.13.6-5 (Cont. 15) (05-22-2024)

APPENDIX E - DOCUMENT TYPES, CATEGORY CODES, PRIORITY CODES EXEMPT ORGANIZATION (EO) OGDEN

DOC TYPE: EO Penalty Appeals – 1120POL *PROGRAM CODE: 710-13108*

Sorting Requirements/Case Priority	Category Code/MFT	Description
EO Penalty Appeals	SPC2 MFT: 02	EO Penalty Appeals Correspondence. Will require CSR/TE presort to identify cases.

DOC TYPE: EO Credit Debit Listing *PROGRAM CODE: 710-13201*

Sorting Requirements/Case Priority	Category Code/MFT	Description
Credit Debit Listing	AM31 AM32 MFT: 46	<ol style="list-style-type: none"> 1. Separate each case by different Sort DLN. 2. Only doc prep the page containing data in the Period Ending, Type of Tax, Form Filed, and Name Control fields. Usually, the last page with the same Sort DLN unless there are continuation pages. 3. If there are continuation pages, ensure they are associated with the page that contains the information above. Destroy the pages that do not contain data in the fields listed in (2) above.

DOC TYPE: EO AM Transcripts *PROGRAM CODE: 710-13202*

Sorting Requirements/Case Priority	Category Code/MFT	Description
AM Transcripts	AM03 AM04 MFT: 46	<ol style="list-style-type: none"> 1. Separate each case by different Sort DLN. 2. Only doc prep the page containing data in the Period Ending, Type of Tax, Form Filed, and Name Control fields. Usually the last page with the same Sort DLN unless there are continuation pages. 3. If there are continuation pages, ensure they are associated with the page that contains the information above. Destroy the pages that do not contain data in the fields listed in (2) above.

Exhibit 3.13.6-5 (Cont. 16) (05-22-2024)**APPENDIX E - DOCUMENT TYPES, CATEGORY CODES, PRIORITY CODES EXEMPT ORGANIZATION (EO) OGDEN*****DOC TYPE: EO Duplicate Filed Returns - Amended Bonds
PROGRAM CODE: 710-13203***

Sorting Requirements/Case Priority	Category Code/MFT	Description
Amended Bonds – numbered returns	TDUP MFT: 46	EO Amended BONDS – Duplicate Filed Returns CP 190/193. The sort for this document type includes the following forms: 8038, 8038-G, 8038-GC, and 8328.

***DOC TYPE: EO Amended Bonds
PROGRAM CODE: 710-13203***

Sorting Requirements/Case Priority	Category Code/MFT	Description
EO Amended Bonds – unnumbered returns	TDUP MFT: 46	EO unnumbered Amended BONDS. The sort for this document type includes the following forms: 8038, 8038-G, 8038-GC, and 8328.

***DOC TYPE: EO TEB CLAIMS Form 8038-T refund claims
PROGRAM CODE: 710-13204***

Sorting Requirements/Case Priority	Category Code/MFT	Description
TEB Claims – Tax Exempt Bond Form 8038 -T refund claims	TBCL MFT: 46	Refund on Form 8038-T with one sort identified by CSR/TE sort.

***DOC TYPE: EO Exam Compliance Unit
PROGRAM CODE: 710-13109******Form 990, Form 990C, Form 990PF, Form 990T, Form 1041A, Form 4720, Form 5227***

Sorting Requirements/Case Priority	Category Code/MFT	Description
EO Amended Bonds – numbered returns	EOCU MFT: 67, 33, 44, 34, 36. 50, 37	Work generated from Exam EO Compliance Unit.

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Exhibit 3.13.6-5 (Cont. 17) (05-22-2024)

APPENDIX E - DOCUMENT TYPES, CATEGORY CODES, PRIORITY CODES EXEMPT ORGANIZATION (EO) OGDEN

DOC TYPE: EO Internal Request

PROGRAM CODE: 710-13100

Form 990, Form 990C, Form 990PF, Form 990T, Form 1041A, Form 4720, Form 5227, Form 8703, Form 8038

Sorting Requirements/Case Priority	Category Code/MFT	Description
Form 4251 with DLN numbered documents (See note below)	EOIR MFT: 67, 33, 44, 34, 36, 50, 37, 46, 84	<ul style="list-style-type: none"> Form 4251 with DLN numbered documents, requires a separate sort due to DLN numbered documents attached. Place 4251 on top of the numbered document.
Form 4251 without DLN numbered document (See note below)	EOIR	<ul style="list-style-type: none"> Requires a separate sort when CP98 /Form 4251/ comes from Files without DLN numbered documents attached. If a duplicate copy is attached, only doc prep the one with the Files annotation on it. Destroy the second copy.
Miscellaneous Forms with a numbered document	EOIR	Requires a separate sort due to DLN numbered documents attached. Form 3465, miscellaneous documents, cases from ERS, Code & Edit or any other non-categorized, non-taxpayer-initiated documents or any other case with a DLN numbered document attached.
Miscellaneous forms without a numbered document	EOIR	<ul style="list-style-type: none"> Includes Form 3465, miscellaneous transcripts/ documents and any other non-categorized, non-taxpayer-initiated documents or any other case without a DLN numbered document. Technical Assistance Replies will normally have more than one page associated with a case. It is only necessary to batch the Technical Assistance Reply Form and any supporting information provided by Exam. The CSR already has the original case on CII. Insert a separator sheet between each Technical Assistance Reply Form.
CP195 charge out with DLN numbered documents	OTHE	<ul style="list-style-type: none"> Requires a separate sort due to different category code. Requires a separate sort due to DLN numbered document attached and different category code. Place charge out on top of the numbered document.
CP195 charge out without DLN numbered documents.	OTHE	<ul style="list-style-type: none"> Requires a separate sort due to different category code. Requires a separate sort when CP195 comes from files without DLN numbered documents attached.

Exhibit 3.13.6-5 (Cont. 18) (05-22-2024)

APPENDIX E - DOCUMENT TYPES, CATEGORY CODES, PRIORITY CODES EXEMPT ORGANIZATION (EO) OGDEN

DOC TYPE: EO Internal Request 1120POL
PROGRAM CODE: 710-13100

Sorting Requirements/Case Priority	Category Code/MFT	Description
Form 4251 with DLN numbered documents (see the note at the end of this exhibit)	EOIR MFT: 02 (same MFT for below)	<ul style="list-style-type: none"> Form 4251 with DLN numbered documents, requires a separate sort due to DLN numbered documents attached. Place 4251 on top of the numbered document.
Form 4251 without DLN numbered document (see the note at the end of this exhibit)	EOIR	<ul style="list-style-type: none"> Requires a separate sort when CP98 /Form 4251/ comes from Files without DLN numbered documents attached. If a duplicate copy is attached, only doc prep the one with the Files annotation on it. Destroy the second copy.
Miscellaneous forms with a numbered document	EOIR	<ul style="list-style-type: none"> Requires a separate sort due to DLN numbered documents attached. Form 3465, miscellaneous documents, cases from ERS, Code & Edit or any other non-categorized, non-taxpayer-initiated documents or any other case with a DLN numbered document attached.
Miscellaneous forms without a numbered document	EOIR	<ul style="list-style-type: none"> Includes Form 3465, miscellaneous transcripts/ documents and any other non-categorized, non-taxpayer-initiated documents or any other case without a DLN numbered document. Technical Assistance Replies will normally have more than one page associated with a case. It is only necessary to batch the Technical Assistance Reply Form and any supporting information provided by Exam. The CSR already has the original case on CII. Insert a separator sheet between each Technical Assistance Reply Form.
CP195 charge out with DLN numbered documents	OTHE	<ul style="list-style-type: none"> Requires a separate sort due to different category code. Requires a separate sort due to DLN numbered document attached and different category code. Place charge out on top of the numbered document.
CP195 charge out without DLN numbered documents.	OTHE	<ul style="list-style-type: none"> Requires a separate sort due to different category code. Requires a separate sort when CP195 comes from files without DLN numbered documents attached.

Exhibit 3.13.6-5 (Cont. 19) (05-22-2024)**APPENDIX E - DOCUMENT TYPES, CATEGORY CODES, PRIORITY CODES EXEMPT ORGANIZATION (EO) OGDEN**

Note: The document request code used when ordering documents (CC ESTAB) will determine whether the documents need to be doc prepped and scanned or routed to the appropriate area as paper. Document Requests (Form 4251) initiated by CII CSRs must use request code “**S**” (CC ESTAB). This code must only be used by CSRs working in the Correspondence Imaging System (CII). This code indicates to Files and ICT that the request must be filled by scanning the document and sending an image through CII instead of sending a hardcopy to the requestor. When document request code “**S**” is used, **CII Scan Request** will print below the DLN on Form 4251.

- Additionally, document request code “**X**” (CC ESTAB) has been established for non-CII users who need a hardcopy or actual print of a TC 29X adjustment document relating to a CII case. This request code must only be used when an actual print or hardcopy of the image is needed.

Exception: If Form 4251 and associated documents are received from the Files function for AM Dept(s) identified as not working CII (i.e., TPR), forward to the correct AM Dept. as a paper document versus returning to the Files.

Exhibit 3.13.6-6 (09-05-2023)**APPENDIX F - DOCUMENT TYPES, CATEGORY CODES, PRIORITY CODES EMPLOYEE PLAN (EP) OGDEN**

- a. The Document Types, sorting requirements, Category Codes, and Priority Codes (if any) for EP are provided in the tables below.
- b. Category codes, SPC1, SPC2, SPC3, SPC4, and ERRF will be valid for all document types. Sites will provide guidance about when to use codes.
- c. If any type of work is specialized to a site and/or team, sort this work by Document Type, category code, and program code. Write the appropriate CSR number on the Batch Cover Sheet and enter it at batch creation.
- d. If hurricane Harvey, Irma or Maria is claimed on any document type use category code KATX and Function-Program Code 710-82365. For any other disaster claim, use category code DSTR and function-program code 710-82360. Both category codes are Priority Code 1 and are valid for all document types except: Faxes, ITIN and Special Processing. These Category Codes are not valid with any of the ID Theft doc types.

Sorting Requirements/Case Priority	Category Code/MFT	Description
Form 4442 Case Priority 1	TWRO MFT: 74,76	<ul style="list-style-type: none"> Form 4442, Inquiry Referral requires a separate sort due to the case priority. Write the CSR number on top of the form if present in Box 27 of Form 4442.

DOC TYPE: EP Correspondence
PROGRAM CODE: 710-72801

Sorting Requirements/Case Priority	Category Code/MFT	Description
Correspondence Form 5500	SPC1 MFT: 74	<ol style="list-style-type: none"> a. Includes all written communication from a taxpayer or representative and CP 213 letter replies. b. Includes written communications in response to IRS requests for information, taxpayer responses to letters initiated by CSRs, annotated notice responses that provide additional data or dispute a notice. c. Do not include <ul style="list-style-type: none"> Original tax Returns
Form 843 requesting abatement of interest - identified by the CSR screening process	F843	Form 843 requesting abatement of interest - identified by the CSR screening process.

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Exhibit 3.13.6-6 (Cont. 1) (09-05-2023)

APPENDIX F - DOCUMENT TYPES, CATEGORY CODES, PRIORITY CODES EMPLOYEE PLAN (EP) OGDEN

DOC TYPE: EP Correspondence - 5330 **PROGRAM CODE: 710-72860**

Sorting Requirements/Case Priority	Category Code/MFT	Description
Correspondence Form 5330	EPTP MFT: 76	<ul style="list-style-type: none"> Correspondence regarding Form 5330 that has been presorted by a CSR. Do not include original tax Returns.

DOC TYPE: EP Quick Closure **PROGRAM CODE: 710-72800**

Sorting Requirements/Case Priority	Category Code/MFT	Description
Quick Closures Correspondence Form 5500	EPIR MFT: 74	Presort correspondence identified as quick closures.

DOC TYPE: EP Duplicate Filing- 5330 **PROGRAM CODE: 710-72865**

Sorting Requirements/Case Priority	Category Code/MFT	Description
CP190 with DLN numbered documents	C190/EPDP MFT: 76	<ul style="list-style-type: none"> Requires a separate sort due to DLN numbered documents attached and different Category Code. Place charge out on top of the numbered document.
CP190 without DLN numbered documents	C190/EPDP	<ul style="list-style-type: none"> Requires a separate sort when CP190 comes from Files without DLN numbered documents attached. If a duplicate copy is attached, only doc prep the one with the Files annotation on it. Destroy the second copy.
CP193 DLN with numbered documents	DUPF/EPDP	<ul style="list-style-type: none"> Requires a separate sort due to DLN numbered documents attached and different Category Code. Place charge out on top of the numbered document.
CP193, without DLN numbered documents	DUPF/EPDP	<ul style="list-style-type: none"> Requires a separate sort when these CP notices come from Files without DLN numbered documents attached. If a duplicate copy is attached, only doc prep the one with the Files annotation on it. Destroy the second copy.

Exhibit 3.13.6-6 (Cont. 2) (09-05-2023)**APPENDIX F - DOCUMENT TYPES, CATEGORY CODES, PRIORITY CODES EMPLOYEE PLAN (EP)
OGDEN*****DOC TYPE: EP Amended - 5330
PROGRAM CODE: 710-72865***

Sorting Requirements/ Case Priority	Category Code/MFT	Description
Amended - Form 5330 (One sort)	EPDP DUPF MFT: 76	<ul style="list-style-type: none"> Unnumbered Amended Form 5330. If multiple Form 5330 are submitted at the same time, each one will be imaged and counted separately. It is important to leave all supporting information with each case. If correspondence is received with multiple forms (Form 5330) attached (for example: letter from the customer with three Form 5330) put 5330 on top and: <ol style="list-style-type: none"> Leave the correspondence and envelope with the case with the oldest date (for example: 199912-200312, leave correspondence and envelope with 199912 return) and batch as Document type TPRQ. Separate the other cases (multiple years) to create new cases. These separate cases must be batched as Form 5330. Insert a Separator Sheet between each new case. If TP response to a letter includes 5330 for multiple years, separate the different years, write the CSR number on the top of each Form 5330 and leave the response with the first Form 5330.

***DOC TYPE: EP Operations Assistance Request (OAR)
PROGRAM CODE: 710-72800/72801***

Sorting Requirements/Case Priority	Category Code/MFT	Description
Operations Assistance Request If marked "expedite" (indication will be near box 4 of the form). Case Priority 1	ATAO MFT: 74, 76	<ul style="list-style-type: none"> Form 12412 Operational Assistance Request (OAR). Most OARs will be faxed to ICT; a few original hard copies will be routed. All must be given top priority. The Criteria Code is Box 4 located in the upper right corner of Form 12412. After scanning, all original hard copy (not faxed) OARs must be given to the work leader who, after one week, will return the OAR with Form 3210 to the TAS Liaison Originator.

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Exhibit 3.13.6-6 (Cont. 3) (09-05-2023)

APPENDIX F - DOCUMENT TYPES, CATEGORY CODES, PRIORITY CODES EMPLOYEE PLAN (EP) OGDEN

Sorting Requirements/Case Priority	Category Code/MFT	Description
Operations Assistance Request If not marked "expedite." Case Priority 2	ATAO MFT: 74, 76	Same as above.

DOC TYPE: EP 5330 Transcripts PROGRAM CODE: 710-72864

Sorting Requirements/Case Priority	Category Code/MFT	Description
5330 Transcripts	AM04 AM05 EPAM MFT: 76	Form 5330 AMRH Transcripts.

DOC TYPE: EP Penalty Appeals PROGRAM CODE: 710-72802

Sorting Requirements/Case Priority	Category Code/MFT	Description
Penalty Appeals	SPC1 MFT: 74	Form 5500 Penalty Appeals correspondence.

DOC TYPE: EP Credit Debit Listing PROGRAM CODE: 710-72862

Sorting Requirements/Case Priority	Category Code/MFT	Description
Credit Debit Listing	EPCD MFT: 76	AM31, AM32

DOC TYPE: EP Internal Requests PROGRAM CODE: 710-72867/710-72860

Sorting Requirements/Case Priority	Category Code/MFT	Description
Internal Requests	EPBS MFT: 74, 76	Program Code: 710-72867 <ul style="list-style-type: none">EP Analyst Request.

Exhibit 3.13.6-6 (Cont. 4) (09-05-2023)**APPENDIX F - DOCUMENT TYPES, CATEGORY CODES, PRIORITY CODES EMPLOYEE PLAN (EP)
OGDEN**

Sorting Requirements/ Case Priority	Category Code/MFT	Description
Form 4251 with DLN numbered documents (See note below)	EPTP MFT: 74	Program Code: 710-72860 <ul style="list-style-type: none"> Form 4251 with DLN numbered documents, requires a separate sort due to DLN numbered documents attached. Place 4251 on top of the numbered document.
Form 4251 without DLN numbered document (See note below)	EPTP MFT: 74	<ul style="list-style-type: none"> Requires a separate sort when CP98 /Form 4251/ comes from Files without DLN numbered documents attached. If a duplicate copy is attached, only doc prep the one with the Files annotation on it. Destroy the second copy.
Miscellaneous Forms with a numbered document	EPTP MFT: 74	<ul style="list-style-type: none"> Requires a separate sort due to DLN numbered documents attached. Form 3465, miscellaneous documents, cases from ERS, Code & Edit or any other non-categorized, non-taxpayer-initiated documents or any other case with a DLN numbered document attached.
CP213 Miscellaneous forms without a numbered document	EPTP MFT: 74	<ul style="list-style-type: none"> CP213 No replies Includes Form 3465, miscellaneous transcripts/documents and any other non-categorized, non-taxpayer-initiated documents or any other case without a DLN numbered document. Technical Assistance Replies will normally have more than one page associated with a case. It is only necessary to batch the Technical Assistance Reply Form and any supporting information provided by Exam. The CSR already has the original case on CII. Insert a separator sheet between each Technical Assistance Reply Form.
Form 14704	SPC1	Program Code: 710-72801

The following doc type is now part of the electronic notices/transcripts and not be received in ICT as paper.
Document Type: EP 186, Program Code: 710-72801.

Note: The document request code used when ordering documents (CC ESTAB) will determine whether the documents need to be doc prepped and scanned or routed to the appropriate area as paper. Document Requests (Form 4251) initiated by CII. The CSRs must use request code “**S**” (CC ESTAB). This code must only be used by CSRs working in the Correspondence Imaging System (CII). This code indicates to Files and ICT that the request must be filled by scanning the document and sending an image through CII instead of sending a hardcopy to the requestor. When document request code “**S**” is used, “CII Scan Request” will print below the DLN on Form 4251.

Exhibit 3.13.6-6 (Cont. 5) (09-05-2023)

**APPENDIX F - DOCUMENT TYPES, CATEGORY CODES, PRIORITY CODES EMPLOYEE PLAN (EP)
OGDEN**

- Additionally, document request code “**X**” (CC ESTAB) has been established for non-CII users who need a hardcopy or actual print of a TC 29X adjustment document relating to a CII case. This request code must only be used when an actual print or hardcopy of the image is needed. When document request code “**X**” is used, “CII Print Request” will print below the DLN on Form 4251.
- Files and ICT will use the Form 4251 to determine whether the document is to be scanned or routed as paper. Scan the document if the form shows “**CII Scan Request**” (under the DLN). If the form does not state “**CII Scan Request**”, route the document as paper.

Exception: If Form 4251 and associated documents are received from the Files function for AM Dept(s) identified as not working CII (i.e., TPR), forward to the correct AM Dept. as a paper document vs returning to the Files.

Exhibit 3.13.6-7 (06-26-2015)**APPENDIX G - DOCUMENT TYPES, CATEGORY CODES, PRIORITY CODES LB&I ACA OGDEN**

The Document Types, sorting requirements, Category Codes, and Priority Codes (if any) for LB&I ACA are provided in the tables below.

Category code TPRQ will be valid for all document types. LB&I HQ will provide guidance about when to use codes.

DOC TYPE: Form 843 BPD
PROGRAM CODE: 710-10004

Sorting Requirements/Case Priority	Category Code/MFT	Description
Form 843	TPRQ MFT: 03	<ul style="list-style-type: none"> Taxpayer submitted Form 843

DOC TYPE: Form 843 BPD I
PROGRAM CODE: 710-10004

Sorting Requirements/Case Priority	Category Code/MFT	Description
Form 4251 with DLN numbered documents	TPRQ MFT: 03	<ul style="list-style-type: none"> Form 4251 with DLN numbered documents, requires a separate sort due to DLN numbered documents attached. Place 4251 on top of the numbered document.

DOC TYPE: Form 843 BPDC
PROGRAM CODE: 710-10004

Sorting Requirements/Case Priority	Category Code/MFT	Description
Correspondence	TPRQ MFT: 03	<ul style="list-style-type: none"> Includes BPD written communications from a taxpayer or representative. Includes written communications in response to IRS requests for information, taxpayer responses to letters initiated by CSR(s), annotated notice responses that provide additional data or dispute a notice, and anything that is not included in any one of the Document Types listed above.

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Exhibit 3.13.6-8 (09-05-2023)

APPENDIX H - SCANNING OF CARRYBACK AND CARRYFORWARD APPLICATIONS/CLAIMS - IMF/IMF INTERNATIONAL

1. Scanning of carryback and carryforward applications/claims IMF/IMF International requires expedited handling. The information below outlines the procedures for handling carryback claims.
2. If a case is received with indications it is either a carryback or carryforward and includes other issues with special handling/assignment, then the carryback or carryforward takes precedence.

Note: Do not route carryback applications/ claims to Statute control unit. The information below outlines the procedures for handling carryback applications/claims.

Reminder: IMF International criteria includes correspondence, amended returns, no-merge cases, and/or Form 1040-X involving the following issues and are worked in Philadelphia Accounts Management.

- Form 1040-X, Amended U.S. Individual Income Tax Return, foreign tax credit carryback claims.
- Form 1116, Foreign Tax Credit requesting a carryback.
- Form 8689, Allocation of Individual Income Tax to the U.S. Virgin Islands.
- Form 8833, Treaty-Based Return Position Disclosure Under Section 6114 or 7701(b).
- Form 8840, Closer Connection Exception Statement for Aliens.
- Dual Status.
- Correspondence or amended returns for carryback changes due to "tax treaties".
- Spanish language correspondence relating to Form 1040-PR or Form 1040-SS and/or other international issues involving a carryback request.

Note: The U.S. Territories consist of the U.S. Virgin Islands, Puerto Rico, American Samoa, Guam and the Commonwealth of the Northern Mariana Islands.

For additional information see **IRM 21.8.1.1.9, Campus Consolidation and Program Centralization**

Scanning IMF/IMF International Carryback Applications /Claims Chart

DOC TYPE: CARRYBACK

PROGRAM CODE: 710-40063 (RINT)

PROGRAM CODE: 710-40064 (TENT)

PROGRAM CODE: 710-33082 (IRNT)

PROGRAM CODE: 710-33086 (ITCB)

Sorting Requirements	Category Code and Case Priority	Additional Notes
Restricted Interest Carrybacks Form 1040-X, Amended U.S. Individual Income Tax Return, \$1 million or more	Domestic - RINT International - IRNT Case Priority 1 Scan to IDRS 0933083039 IMF INTL Case Priority 1 Scan to IDRS 0532078254	<ul style="list-style-type: none">• If multiple tax periods are received from the same taxpayer, separate the forms by the appropriate tax period.• It is important to leave all supporting information with each case.• See the NOTES below the table for additional information regarding determining case priority codes and the scanning of returned carryback correspondence.
Restricted Interest Carrybacks Form 1040-X \$100,000-\$999,999	Domestic - RINT International - IRNT Case Priority 2	See above for additional information.

Exhibit 3.13.6-8 (Cont. 1) (09-05-2023)**APPENDIX H - SCANNING OF CARRYBACK AND CARRYFORWARD APPLICATIONS/CLAIMS - IMF/IMF INTERNATIONAL**

Sorting Requirements	Category Code and Case Priority	Additional Notes
Restricted Interest Carrybacks, Form 1040-X \$5,000-\$99,999	Domestic - RINT International - IRNT Case Priority 3	See above for additional information.
Restricted Interest Carrybacks, Form 1040-X \$0-\$4,999	Domestic - RINT International -IRNT Case Priority 4	See above for additional information.
Tentative Carrybacks Form 1045, Application for Tentative Refund, or e \$1 million or more	Domestic -TENT International - ITCB Case Priority 1 Scan to IDRS 0933083039 IMF INTL Case Priority 1 Scan to IDRS 0532078254	<ul style="list-style-type: none"> All information remains with each case on the tax period of the Form 1045/1139. See the NOTES below the table for additional information regarding determining case priority codes and the scanning of returned carryback correspondence.
Tentative Carrybacks Form 1045 Form 1139 \$100,000-\$999,999	Domestic -TENT International - ITCB Case Priority 2	See above for additional information.
Tentative Carrybacks Form 1045 Form 1139 \$5,000-\$99,999	Domestic -TENT International - ITCB Case Priority 3	See above for additional information.
Tentative Carrybacks Form 1045 Form 1139 \$0-\$4,999	Domestic -TENT International - ITCB Case Priority 4	See above for additional information.

Note: If the taxpayer includes one of the following letters: 216C, 449C, 662C, 2364C, or 4734C, with a Carryback form or loose, process as a carryback. Write the IDRS number from the letter on the top of each carryback form and place the letter in the back of the case. Enter the IDRS number when validating.

Note: Priority codes for carryback applications/claims are determined by the total dollar amount of the application/claim. If the taxpayer submits multiple claims on Form 1040-X or includes a Form 1045 (Form 1139 is for corporate entities) for the same loss year, combine the amounts from all the forms to determine the correct priority code. Only combine the amounts on the Forms 1040-X and 1045 for the same loss year.

Reminder: The Form 1040-X may not have the carryback box checked or any other indication of Net Operating Loss (NOL) on the form itself but may have an "NOL worksheet" within the case.

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Exhibit 3.13.6-8 (Cont. 2) (09-05-2023)

APPENDIX H - SCANNING OF CARRYBACK AND CARRYFORWARD APPLICATIONS/CLAIMS - IMF/IMF INTERNATIONAL

Carryback applications/claims can be received at any site. The receiving site will scan the claims to the appropriate site as outlined in the following table:

IMF/IMF INTERNATIONAL CARRYBACK SCANNING SITE CHART

Case Type	Receiving Site	Scanning Information
Form 1040-X Carryback, domestic	All sites Exception: Million-dollar refunds and cases identified after being distributed as another case type will be retained in the receiving campus	Scan to Brookhaven Note: Use category code RINT with document type carryback, along with program code 710-40063, MFT: 30, and any applicable priority code. Note: Million-dollar refunds are scanned directly to IDRS 0933083039 .
Form 1040-X Carryback, International	All sites	Scan to Philadelphia Note: Use category code "IRNT" with document type carryback, along with program code 710-33082, MFT: 30, and any applicable priority code. Note: Million-dollar refunds are scanned directly to IDRS 0532078254 .
Form 1045 Carryback, domestic	All sites Exception: Million-dollar refunds and cases identified after being distributed as another case type will be retained in the receiving campus	Scan to Brookhaven Note: Use category code TENT with document type carryback, along with program code 710-40064, MFT 30, and any applicable priority code. Note: Million-dollar refunds are Scan to IDRS .
Form 1045, International	All sites	Scan to Philadelphia Note: Use category code ITCB with document type carryback along with program code 710-33086, MFT 30. Million-dollar cases Scan to IDRS 0532078254 .

Note: If the taxpayer includes one of the following letters: 216C, 449C, 662C, 2364C, or 4734C with a Carryback form process as a carryback. Write the IDRS number from the letter on the top of each carryback form and place the letter in the back of the case. Enter the IDRS number when validating.

Exhibit 3.13.6-8 (Cont. 3) (09-05-2023)**APPENDIX H - SCANNING OF CARRYBACK AND CARRYFORWARD APPLICATIONS/CLAIMS - IMF/IMF INTERNATIONAL**

Note: Details for scanning to the different IMF sites can be found in the IRM 3.13.6.2.4

IMF/IMF INTERNATIONAL CARRYFORWARDS FORM 1040-X

Doc Type	Function and Program Code	MFT	Category Code	Description
IMF Carryforward Domestic	710-40055	30	CFWD	Carryforward claim of net operating losses on Form "1040-X". If multiple periods are received from the same taxpayer, separate the forms by the appropriate tax period. Leave all supporting information with each case.
IMF Carryforward International	710-33080	30	ICFD	Same as above

Note: Carryforward cases will not be assigned priority codes

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Exhibit 3.13.6-9 (07-01-2024)

APPENDIX I - SCANNING OF CARRYBACK AND CARRYFORWARD APPLICATIONS/CLAIMS AND FORM 1138 - BMF/BMF INTERNATIONAL AND EO

1. Scanning of carryback applications/claims requires expedited handling. The information below outlines the procedures for handling BMF/BMF International carryback/carryforward applications and claims.
2. If a case is received with indications and includes a carryback or carryforward and includes other issues with special handling/assignment, then the carryback or carryforward takes precedence.

Note: Do not route carryback applications/claims to Statute control unit. The information below outlines the procedures for handling carryback applications/claims. **Reminder:** BMF International Issues include correspondence and/or amended returns involving the following issues and are worked at KCSPC and OAMC.

- Amended Form 1040-NR, U.S. Nonresident Alien Income Tax Return, filed by a Fiduciary (EIN on return) requesting a carryback.
- Form 1042, Annual Withholding Tax Return for U.S. Source Income of Foreign Persons.
- Form 1042-S, Foreign Person's U.S. Source Income Subject to Withholding.
- Form 1118, Foreign Tax Credit – Corporations, Foreign Tax Credit adjustments regardless of the form it is attached such as Form 1120-F or Form 1120X requesting a carryback.
- Form 1120-F, U.S. Income Tax Return of a Foreign Corporation.
- Form 1120X, Amended U.S. Corporation income Tax Return, Foreign Tax Credit Carryback Claims.
- Spanish language correspondence related to BMF International.

Note: The U.S. Territories consist of the U.S. Virgin Islands, Puerto Rico, American Samoa, Guam and the Commonwealth of the Northern Mariana Islands.

For additional information see **IRM 21.8.2.1.1, Campus Consolidation and Program Centralization.**

DOC TYPE: BMF CARRYBACKS FORMS 1120X/1139/1041/1045

PROGRAM CODE: 710-10063 (RINT)

PROGRAM CODE: 710-10064 (TENT)

PROGRAM CODE: 710-33087 (IRNT)

PROGRAM CODE: 710-33089 (ITCB)

Sorting Requirements/Case Priority	Category Code	Description
<u>Restricted Interest Carrybacks</u> Amended Form 1120 Series including Form 1120-X MFT 02 Amended Form 1041 MFT 05 \$ 1 million or more Form 990-T MFT 34	Domestic -RINT International – IRNT Case - Priority 1	<ul style="list-style-type: none">• If multiple tax periods are received from the same taxpayer, separate the forms by the appropriate tax period.• It is important to leave all supporting information with each case.• See the “Notes” below the table for additional information regarding determining case priority codes and the scanning of returned carryback correspondence.

Exhibit 3.13.6-9 (Cont. 1) (07-01-2024)

APPENDIX I - SCANNING OF CARRYBACK AND CARRYFORWARD APPLICATIONS/CLAIMS AND FORM 1138 - BMF/BMF INTERNATIONAL AND EO

Sorting Requirements/Case Priority	Category Code	Description
Restricted Interest Carrybacks Amended Form 1120 Series including Form 1120-X -MFT 02 Amended Form 1041 - MFT 05 \$100,000- \$999,999 Form 990-T MFT 34	Domestic - RINT International – IRNT Case Priority 2	See above for additional information.
Restricted Interest Carrybacks Amended Form 1120 Series including Form 1120-X -MFT 02 Amended Form 1041 - MFT 05 \$5,000- \$99,999 Form 990-T MFT 34	Domestic -RINT International – IRNT Case Priority 3	See above for additional information.
Restricted Interest Carrybacks Amended Form 1120 Series including Form 1120-X -MFT 02 Amended Form 1041 \$0--\$4,999 Form 990-T MFT 34	Domestic -RINT International – IRNT Case Priority 4	See above for additional information.
Restricted Interest Carrybacks Amended Form 1120 series including Form 1120-X MFT 02	Domestic - RINT International IRNT Case Priority Code 6 Note: Priority Code 6 is included on requests for the refund of corporate minimum tax credit per CARES Act only.	Request for the 100 percent refundable corporate minimum tax credit (MTC). Identif- fied by: <ul style="list-style-type: none"> Statement on top of form “Electing to Take 100 percent Refundable Credit Amount in 2018 - per CARES Act Section 2305(b). Statement in explanation of changes the request is for MTC only.

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Exhibit 3.13.6-9 (Cont. 2) (07-01-2024)

APPENDIX I - SCANNING OF CARRYBACK AND CARRYFORWARD APPLICATIONS/CLAIMS AND FORM 1138 - BMF/BMF INTERNATIONAL AND EO

Sorting Requirements/Case Priority	Category Code	Description
Tentative Carrybacks Form 1139 Corporation Application for Tentative Refund \$1 million or more Case Form 1045 - Application for Tentative Refund Note: Form 1045 used by BMF entities filing a carryback TENT on Form 1041 —	Domestic -TENT International – ITCB Case Priority 1	<ul style="list-style-type: none">All information remains with each case on the tax period of the Form 1139.See the NOTES below the table for additional information regarding determining case priority codes and the scanning of returned carryback correspondence.
Tentative Carrybacks Form 1139 Form 1045 \$100,000- \$999,999	Domestic -TENT International – ITCB Case Priority 2	See above for additional information.
Tentative Carrybacks Form 1139 Form 1045 \$5,000- \$99,999	Domestic -TENT International – ITCB Case Priority 3	See above for additional information.
Tentative Carrybacks Form 1139 Form 1045 \$0- \$4,999	Domestic -TENT International – ITCB Case Priority 4	See above for additional information.

Exhibit 3.13.6-9 (Cont. 3) (07-01-2024)

APPENDIX I - SCANNING OF CARRYBACK AND CARRYFORWARD APPLICATIONS/CLAIMS AND FORM 1138 - BMF/BMF INTERNATIONAL AND EO

Sorting Requirements/Case Priority	Category Code	Description
Tentative Carrybacks Form 1139 only	Domestic - TENT International - ITCB Case Priority 6 Note: Priority Code 6 is included on requests for the refund of corporate minimum tax credit per CARES Act only. The total dollar amounts of a claim is not utilized when including Priority Code 6 which is included only on BMF carryback applications/claims reporting a request for refund of the 100 percent corporate minimum tax credit (MTC) per the Coronavirus Aid, Relief, and Economic Security (CARES) Act of 2020. PC 6 is included on carryback applications/claims reporting only the CARES Act MTC refund	Request for the 100 percent refundable corporate minimum tax (MTC). Identified by: <ul style="list-style-type: none"> Statement on top of form "Electing to Take 100 percent Refundable Credit Amount in 2018 - per CARES Act Section 2305(b)" Statement in explanation of changes the request is for MTC only.

Note: If the taxpayer includes one of the following letters: 216C, 449C, 662C, 2364C, or 4734C, with a carryback form or loose, process as a carryback. Write the IDRS number from the letter on the top of each carryback form and place the letter in the back of the case. **Enter the CSR number when validating.** For Ogden - BMF Carrybacks are scanned to IDRS 0442177495.

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Exhibit 3.13.6-9 (Cont. 4) (07-01-2024)

APPENDIX I - SCANNING OF CARRYBACK AND CARRYFORWARD APPLICATIONS/CLAIMS AND FORM 1138 - BMF/BMF INTERNATIONAL AND EO

Note: Priority codes for carryback applications/claims are determined by the total dollar amount of the claim. If the taxpayer submits multiple claims on Form 1120X/Amended 1041 or includes a Form 1139/Form 1045 for the same loss year, combine the amounts from all the forms to determine the correct priority code. If the forms are for different loss years, the amount of each separate claim determines the priority code.

Note: To determine the correct priority code for carryback applications/claims combining a request for a CARES Act net operating loss and a 100 percent corporate minimum tax credit refund for tax years 2018, 2019 and 2020, utilize the carryback refund dollar amounts when determining the correct priority code, 1-4.

Reminder: The Form 1120X may not have the carryback box checked or any other indication of Net Operating Loss (NOL) on the form itself may have an **NOL worksheet** within the case.

Reminder: The Form 1041 may not have the carryback box checked but may have an amount in Line 15a/15b or an indication of NOL worksheet within the case.

Carryback applications/claims can be received at any site. The receiving site will scan the applications/claims to the appropriate site as outlined in the following table:

BMF/BMF INTERNATIONAL CARRYFORWARDS - Form 1041, Form 1120-S and Form 990T

Doc Type	Function and Program Code	MFT	Category Code	Description
Carryforward 1041 Domestic	710-10057	05	CFWD	Carryforward claim of net operating losses on Form "1041". If multiple periods are received from the same taxpayer, separate the forms by the appropriate tax period. Leave all supporting information with each case.

Exhibit 3.13.6-9 (Cont. 5) (07-01-2024)**APPENDIX I - SCANNING OF CARRYBACK AND CARRYFORWARD APPLICATIONS/CLAIMS AND FORM 1138 - BMF/BMF INTERNATIONAL AND EO**

Doc Type	Function and Program Code	MFT	Category Code	Description
Carryforward 1120 Domestic	710-10057	02	CFWD	Carryforward claim of net operating losses on Form “ 1120X ” Carryforward claims can also be reported on an amended Form “ 1120-C ”. If multiple periods are received from the same taxpayer, separate the forms by the appropriate tax period. Leave all supporting information with each case.
Carryforward 1041 International	710-33081	05	ICFD	Carryforward claim of net operating losses on Form “ 1041 ”. If multiple periods are received from the same taxpayer, separate the forms by the appropriate tax period. Leave all supporting information with each case.

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Exhibit 3.13.6-9 (Cont. 6) (07-01-2024)

APPENDIX I - SCANNING OF CARRYBACK AND CARRYFORWARD APPLICATIONS/CLAIMS AND FORM 1138 - BMF/BMF INTERNATIONAL AND EO

Doc Type	Function and Program Code	MFT	Category Code	Description
Carryforward 1120 International	710-33081	02	ICFD	Carryforward claim of net operating losses on Form “1120X” Carryforward claims can also be reported on an amended Form “1120-C”. If multiple periods are received from the same taxpayer, separate the forms by the appropriate tax period. Leave all supporting information with each case.
Carryforward - 990T	710-13104	34	ECFD	Carryforward claim of net operating losses on Form “1040-X” If multiple periods are received from the same taxpayer, separate the forms by the appropriate tax period. Leave all supporting information with each case.

Note: Carryforward cases will not be assigned priority codes

Form 1138 can be received at any site. The receiving site will scan the Form 1138 claims to the appropriate site as outlined in the following table:

Exhibit 3.13.6-9 (Cont. 7) (07-01-2024)**APPENDIX I - SCANNING OF CARRYBACK AND CARRYFORWARD APPLICATIONS/CLAIMS AND FORM 1138 - BMF/BMF INTERNATIONAL AND EO*****SCANNING INSTRUCTIONS FOR FORM 1138***

Doc Type	Function and Program Code	MFT	Category Code	Case Priority Code	Description
Tentative Carryback – Domestic	710-10064	02	TENT	5	Form 1138, Extension of Time for Payment of Taxes by a Corporation Expecting a Net Operating Loss Carryback, scan into CII as a TENT with priority code 5. Control on the tax period identified on line 4 of Form 1138.
Tentative Carryback - International	710-33089	02	ITCB	5	Form 1138, Extension of Time for Payment of Taxes by a Corporation Expecting a Net Operating Loss Carryback, scan into CII as a ITCB with priority code 5. Control on the tax period identified on line 4 of Form 1138.

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Exhibit 3.13.6-9 (Cont. 8) (07-01-2024)

APPENDIX I - SCANNING OF CARRYBACK AND CARRYFORWARD APPLICATIONS/CLAIMS AND FORM 1138 - BMF/BMF INTERNATIONAL AND EO

Doc Type	Function and Program Code	MFT	Category Code	Case Priority Code	Description
Tentative Carryback – Domestic	710-10064	05	TENT	5	Form 1138, Extension of Time for Payment of Taxes by a Corporation Expecting a Net Operating Loss Carryback, scan into CII as a TENT with priority code 5. Control on the tax period identified on line 4 of Form 1138.
Tentative Carryback - International	710-33089	05	ITCB	5	Form 1138, Extension of Time for Payment of Taxes by a Corporation Expecting a Net Operating Loss Carryback, scan into CII as a ITCB with priority code 5. Control on the tax period identified on line 4 of Form 1138.

Note: If correspondence includes a copy of Letter 2643C, write the CSR number from the letter on the top of the Form 1138 and place the letter in the back of the case. Enter the CSR number when validating. For Ogden – BMF Carrybacks are scanned.

Note: Although a Form 1138 must only be filed by a corporation occasionally Estates or Trusts (Form 1041) will mistakenly file as well. Scan all Forms 1138 into CII as directed in the chart above. Accounts Management will address the incorrect filing of a Form 1138 by Estates or Trusts (Form 1041).

Exhibit 3.13.6-10 (05-24-2021)**APPENDIX J - SCANNING CATEGORY A CASES (CATA)**

Form 1040-X cases are being screened for Category A (CATA) criteria prior to forwarding to ICT. The cases will include a cover sheet to identify the particular CATA issue and will be reviewed by Accounts Management CSRs for accuracy. CATA cases require a referral to Examination prior to taking any action. It is vital that these cases remain separated from the regular Form 1040-X and scanned into CII accordingly. These cases must be scanned into CII using the applicable category code with document type "1040-X - CATA".

Note: If hurricane Harvey, Irma or Maria or a Presidentially declared disaster in 2016, or a 2017 California wildfire is claimed on any document type use category code KATX and Function-Program Code 710-82365. For any other disaster claim, use category code DSTX and function-program code 710-82360. Both category codes are Priority Code 1 and are valid for all document types except: Faxes, ITIN and Special Processing. These Category Codes are not valid with any of the ID Theft doc types. Scan these documents to: Domestic English - 0630103922 or Domestic Spanish - 0630176475. Select AUSC as the DSC for domestic and Spanish and PSC (Philadelphia) International.

1. Scanning of any pre-identified Category A (CATA) claims requires expedited handling. The following information outlines the procedures for the scanning of these CATA claims.
2. CAT-A claims will be identified by Submission Processing and forwarded to Accounts Management for review by a CSR(s) prior to scanning.
3. Once reviewed by the CSR(s), the claims will be forwarded to ICT for scanning
4. These Form 1040-X cases will be scanned with the appropriate category code and document type "1040-X - CATA."
5. CAT-A with Carryback or Carryforward Criteria will be sorted to those categories.

Example: Form 1040-X meeting the CATA criteria for Schedule A will be scanned using category code "CATA", with document type **1040-X - CATA**.

Example: Form 1040-X meeting the CATA criteria for the First-Time Homebuyer Credit will be scanned using category code **FTHB**, with document type **1040-X- CATA**.

Example: Form 1040-X meeting the CATA criteria for a disaster claim will be scanned using category code **DSTR**, with document type **1040-X- CATA**.

6. Each claim will include a cover sheet identifying the specific CATA criteria identified. Ensure this cover sheet is scanned as the second page of each corresponding case.

SCANNING CATEGORY A CASES (CATA) Chart

Form	Meets CATA criteria	Issue	Document Type	Function and Program	Category Code /Priority Code	Action Needed
Form 1040-X	Meets CATA criteria	Schedule A	1040-X - CATA	710-40059	CATA	Route to AM Screener before scanning.

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Exhibit 3.13.6-10 (Cont. 1) (05-24-2021)

APPENDIX J - SCANNING CATEGORY A CASES (CATA)

Form	Meets CATA criteria	Issue	Document Type	Function and Program	Category Code /Priority Code	Action Needed
Form 1040-X	Meets CATA criteria	First-Time Homebuyer	1040-X - CATA	710-40051	FTHB Priority Code 1	Route to AM Screener before scanning.
Form 1040-X	Meets CATA criteria	Disaster Claim	1040-X - CATA	710-82360	DSTR	Route to AM Screener before scanning.

Exhibit 3.13.6-11 (08-16-2024)**APPENDIX K - STREAMLINED DOCUMENTS - BMF AND IMF**

The documents in the charts below can be identified by "Streamlined" notated on the document or return, the volume for this work is minimal. Form 1041- BMF and Form 1040-X- IMF are the only returns, that may have "Streamlined" notated on them. If "Streamlined" is not notated on the documents, process following Exhibit 3.13.6-1 for IMF and Exhibit 3.13.6-4 for BMF instructions.

Work Type	Doc Type	Form	Program Code	Category Code	PRIORITY	Scan to IDRS
BMF	Internal Request, 1120	3465-BMF	710-10000	IRRQ	0	0433018072
BMF	4442	4442-BMF	700-60200	TWRO	1	0433018072
BMF	Internal Requests (941, 1041, 1065, etc.)	3465-BMF	710-10000	IRRQ	0	0433018072
BMF International	1041	1041- BMF	710-33081	IXRT	0	0433018072
BMF International	4442	4442-BMF	700-60200	TWRO	1	0433018072
BMF International	Internal Request, (941, 1041, 1065, 1120, etc.)	3465-BMF	710-33030	IIRQ	0	0433018072
BMF International	Internal Request, 1120/706/ 709	3465-BMF	710-33030	IIRQ	0	0433018072

Work Type	Doc Type	Form	Program Code	Category Code	PRIORITY	Scan to IDRS
IMF	1040-X	1040-X-IMF	710-40051	XRET	0	0538484743
IMF	4442	4442-IMF	700-60200	TWRO	1	0538484743
IMF	Internal Transcripts	3465-IMF	710-40000	IRRQ	0	0538484743
IMF International	1040-X	1040-X-IMF	710-33080	IXRT	0	0538484743
IMF International	4442	4442-IMF	700-60200	TWRO	1	0538484743
IMF International	Internal Request	3465-IMF	710-33040	IRRQ	0	0538484743

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Exhibit 3.13.6-12 (07-28-2022)

APPENDIX L - DOCUMENT TYPES, CATEGORY CODES, PRIORITY CODES, IDT AND IDTVA - BMF

DOC TYPE: IDT94X
PROGRAM CODE: 710-10010 - MFT: 01,10,11,14,16

Sorting Requirements/Case Priority	Category Code	Description
Case Priority 2	BID1	Employment Tax Correspondence/ Form 14039B.

DOC TYPE: IDT1120
PROGRAM CODE: 710-10011- MFT: 02

Sorting Requirements/Case Priority	Category Code	Description
Case Priority 2	BID2	Corporation Income Tax Correspondence/ Form 14039B

DOC TYPE: IDTOTH
PROGRAM CODE: 710-10011

Sorting Requirements/Case Priority	Category Code	Description
Case Priority 2	BID3	All Other Correspondence/ Form 14039B

Exhibit 3.13.6-13 (02-01-2022)**APPENDIX M - DOCUMENT TYPES, CATEGORY CODES, PRIORITY CODES, IDTVA - IMF AND IMF INTERNATIONAL(II) COMPLIANCE*****DOC TYPE: ACSS Domestic IDT
PROGRAM CODE(s): 710-40231***

Sorting Requirements/Case Priority	Category Code	Description
ACSS Domestic IDT	IDI3	As identified by IDTVA. Default Program Code 40231 and Category Code IDI3.

***DOC TYPE: ACSS Spanish
PROGRAM CODE(s): 710-40231 - MFT: 00, 29, 30, 31, 55, 65***

Sorting Requirements/Case Priority	Category Code	Description
ACSS Spanish	IDI3	As identified by IDTVA. Default Program Code 40231 and Category Code IDI3.

***DOC TYPE: AUR Open IDT
PROGRAM CODE(s): 710-40222 - MFT: 00, 29, 30, 31, 55, 65***

Sorting Requirements/Case Priority	Category Code	Description
AUR Open IDT	IDI2	As identified by IDTVA. Default Program Code 40221 and Category Code IDI2.

***DOC TYPE: AUR Recon IDT
PROGRAM CODE(s): 710-40222***

Sorting Requirements/Case Priority	Category Code	Description
AUR Recon IDT	IDI2	As identified by IDTVA. Default Program Code 40222 and Category Code IDI2.

***DOC TYPE: AUR Spanish:
PROGRAM CODE(s): 710-40222 - MFT: 00, 29, 30, 31, 55, 65***

Sorting Requirements/Case Priority	Category Code	Description
AUR Spanish	IDI2	As identified by IDTVA. Default Program Code 40222 and Category Code IDI2.

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Exhibit 3.13.6-13 (Cont. 1) (02-01-2022)

APPENDIX M - DOCUMENT TYPES, CATEGORY CODES, PRIORITY CODES, IDTVA - IMF AND IMF INTERNATIONAL(II) COMPLIANCE

DOC TYPE: ASFR Open IDT PROGRAM CODE(s): 710-40243

Sorting Requirements/Case Priority	Category Code	Description
ASFR Open IDT	IDI4	As identified by IDTVA. Default Program Code 40243 and Category Code IDI4.

DOC TYPE: ASFR Recon IDT PROGRAM CODE: 710-40243

Sorting Requirements/Case Priority	Category Code	Description
ASFR Recon IDT	IDI4	As identified by IDTVA. Default Program Code 40261 and Category Code IDI14.

DOC TYPE: ASFR Spanish PROGRAM CODE(s): 710- 40243

Sorting Requirements/Case Priority	Category Code	Description
Case Priority 2	IDI4	As identified by IDTVA. Default Program Code 40261 and Category Code IDI14.

DOC TYPE: Balance Due IDT PROGRAM CODE: 710- 40251

Sorting Requirements/Case Priority	Category Code	Description
Balance Due IDT	IDI9	As identified by IDTVA. Default Program Code 40251 and Category Code IDI9.

DOC TYPE: Balance Due IDT Spanish PROGRAM CODE: 710- 40251

Sorting Requirements/Case Priority	Category Code	Description
Balance Due IDT Spanish	IDI9	As identified by IDTVA. Default Program Code 40251 and Category Code IDI9.

Exhibit 3.13.6-13 (Cont. 2) (02-01-2022)**APPENDIX M - DOCUMENT TYPES, CATEGORY CODES, PRIORITY CODES, IDTVA - IMF AND IMF INTERNATIONAL(II) COMPLIANCE**

DOC TYPE: COMP RPM - IDII
PROGRAM CODE: 710- 85431- MFT: 00, 29, 30, 31, 55, 65

Sorting Requirements/Case Priority	Category Code	Description
COMP RPM - IDII	IDII	As identified by IDTVA. Default Program Code 85430 and Category Code IDII.
Responses to Letters 5955C and 5956C	IDII	Responses to Letters 5955C and 5956C – IDRS group numbers other than 11788. NOTE: If the IDRS number begins with 11788, see Exhibit 3.13.6-1 for information regarding DOC Type: RPMC.

DOC TYPE: DITA RPM
PROGRAM CODE: 710- 85430, 85431, 85432, 85433 - MFT: 00, 29, 30, 31, 55, 65

Sorting Requirements/Case Priority	Category Code	Description
DITA RPM	IDII	As identified by IDTVA. Default Program Code 85430 and Category Code IDII.

DOC TYPE: Exam Closed IDT
PROGRAM CODE: 710- 40211

Sorting Requirements/Case Priority	Category Code	Description
Exam Closed IDT	IDI1	As identified by IDTVA. Default Program Code 40212 and Category Code IDI1.

DOC TYPE: Exam Open IDT
PROGRAM CODE: 710- , 40211

Sorting Requirements/Case Priority	Category Code	Description
Exam Open IDT	IDI1	As identified by IDTVA. Default Program Code 40210 and Category Code IDI1.

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Exhibit 3.13.6-13 (Cont. 3) (02-01-2022)

APPENDIX M - DOCUMENT TYPES, CATEGORY CODES, PRIORITY CODES, IDTVA - IMF AND IMF INTERNATIONAL(II) COMPLIANCE

DOC TYPE: Exam Open IDT Disc *PROGRAM CODE: 710- 40211 - MFT: 00, 29, 30, 31, 55, 65*

Sorting Requirements/Case Priority	Category Code	Description
Exam Open IDT Disc	IDI1	As identified by IDTVA. Default Program Code 40213 and Category Code IDI1.

DOC TYPE: Exam Closed IDT Disc *PROGRAM CODE: 710- 40211 - MFT: 00, 29, 30, 31, 55, 65*

Sorting Requirements/Case Priority	Category Code	Description
Exam Closed IDT Disc	IDI1	As identified by IDTVA. Default Program Code 40214 and Category Code IDI1.

DOC TYPE: Exam Open IDT EITC *PROGRAM CODE: 710-40211 - MFT: 00, 29, 30, 31, 55, 65*

Sorting Requirements/Case Priority	Category Code	Description
Exam Open IDT EITC	IDI1	As identified by IDTVA. Default Program Code 40211 and Category Code IDI1.

DOC TYPE: Exam Closed IDT EITC *PROGRAM CODE: 710-40211 - MFT: 00, 29, 30, 31, 55, 65*

Sorting Requirements/Case Priority	Category Code	Description
Exam Closed IDT EITC	IDI1	As identified by IDTVA. Default Program Code 40210 and Category Code IDI1.

DOC TYPE: Exam SFR IDT Open *PROGRAM CODE: 710-40211 - MFT: 00, 29, 30, 31, 55, 65*

Sorting Requirements/Case Priority	Category Code	Category Code
Exam SFR IDT Open	IDI1	As identified by IDTVA. Default Program Code 40215 and Category Code IDI1.

Exhibit 3.13.6-13 (Cont. 4) (02-01-2022)**APPENDIX M - DOCUMENT TYPES, CATEGORY CODES, PRIORITY CODES, IDTVA - IMF AND IMF INTERNATIONAL(II) COMPLIANCE*****DOC TYPE: Exam SFR IDT Closed******PROGRAM CODE: 710-40211 - MFT: 00, 29, 30, 31, 55, 65***

Sorting Requirements/Case Priority	Category Code	Category Code
Exam SFR IDT Closed	IDI1	As identified by IDTVA. Default Program Code 40212 and Category Code IDI1.

DOC TYPE: Exam SFR Recon IDT***PROGRAM CODE: 710-40211***

Sorting Requirements/Case Priority	Category Code	Description
Exam SFR Recon IDT	IDI1	As identified by IDTVA. Default Program Code 40216 and Category Code IDI1.

DOC TYPE: Exam Spanish***PROGRAM CODE: 710-40211 - MFT: 00, 29, 30, 31, 55, 65***

Sorting Requirements/Case Priority	Category Code	Description
Exam Spanish	IDI1	As identified by IDTVA. Default Program Code 40210 and Category Code IDI1.

DOC TYPE: TDI IDT***PROGRAM CODE: 710-40240, 40241***

Sorting Requirements/Case Priority	Category Code	Description
TDI IDT	IDI9	As identified by IDTVA. Default Program Code 40241 and Category Code IDI9.

DOC TYPE: Refund Hold IDT***PROGRAM CODE: 710-40243***

Sorting Requirements/Case Priority	Category Code	Description
Refund Hold IDT	IDI4	As identified by IDTVA. Default Program Code 40242 and Category Code IDI4.

Exhibit 3.13.6-13 (Cont. 5) (02-01-2022)

**APPENDIX M - DOCUMENT TYPES, CATEGORY CODES, PRIORITY CODES, IDTVA - IMF AND IMF
INTERNATIONAL(II) COMPLIANCE**

***DOC TYPE: II ACSS International IDT
PROGRAM CODE: 710-40231***

Sorting Requirements/Case Priority	Category Code	Description
II ACSS International IDT	IDI3	As identified by IDTVA. Default Program Code 40232 and Category Code IDI3.

***DOC TYPE: II ASFR International IDT
PROGRAM CODE: 710-40243***

Sorting Requirements/Case Priority	Category Code	Description
ASFR International IDT	IDI4	As identified by IDTVA. Default Program Code 40243 and Category Code IDI4.

Exhibit 3.13.6-14 (01-04-2024)

APPENDIX N - DOCUMENT TYPES, CATEGORY CODES, PRIORITY CODES, IDT - IMF

DOC TYPE: ID Theft IDT1
PROGRAM CODE: 710-40011

Sorting Requirements/ Case Priority	Category Code	Description
Form 14039 Case Priority 2	IDT1	<p>a. Form 14039 Section B</p> <ul style="list-style-type: none"> • If checkbox 1 marked, scan as IDT1. • If both or no boxes are checked, scanned as IDT1 and assigned to Fresno UA IDRS 1042000000. • If only checkbox 2 is marked, scan as IDT4. Refer to Category IDT4 in this chart for additional information. <p>Note: Apply the above to the references to Form 14039 within below bullets.</p> <p>b. Form 14039 alone or with Form 1040X, correspondence written in English.</p> <p>c. Also, when taxpayer indicates he wants to be contacted in Spanish but does not provide an explanation or correspondence in Spanish.</p> <p>d. Form 14039- if you receive multiple forms in one envelope, treat each Form 14039 with accompanying documentation as a separate case.</p> <p>e. Form 3949-A - Information Referral, edited as Form 14039 Identity Theft, follow the same procedures as if you we're scanning Form 140391183001929</p> <p>f. Scan as follows:</p> <ul style="list-style-type: none"> • Type IDTheft - IDT1 (The work type is IMF INTL if a foreign address is listed on the form – refer to next box). • MFT - 30 • Tax Period - Applicable
Form 14039 (Foreign address including Guam, Puerto Rico or Virgin Island) Case Priority 2	IDT1	<ul style="list-style-type: none"> • Doc Type/IDTheft - IDT1 (The work type is IMF INTL if a foreign address is listed on the form). • MFT- 30 • Tax Period - Applicable • Scan to IDRS 1176064055 • DSC - Philadelphia (PHILA)

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Exhibit 3.13.6-14 (Cont. 1) (01-04-2024)

APPENDIX N - DOCUMENT TYPES, CATEGORY CODES, PRIORITY CODES, IDT - IMF

Sorting Requirements/ Case Priority	Category Code	Description
CP36I/TRNS36I charge out with DLN numbered documents CP36U/TRNS36U Case Priority 2	IDT1	<ul style="list-style-type: none">Requires a separate sort due to DLN numbered documents attached.Place TRNS36I charge out on top of the numbered document.Requires a separate sort when the CP charge out comes from Files without DLN numbered documents attached.Scan electronic notice charge outs directly to Fresno UA, update the DSC field to "Fresno".New CP notice related to ID Theft but will not require a charge out or a priority. Cases will be sent directly to Fresno Unassigned Inventory IDRS 1042000000.

DOC TYPE: ID Theft IDT3 **PROGRAM CODE: 710-40013**

Sorting Requirements/Case Priority	Category Code	Description
DUPF or Correspondence CP36V/TRNS36V Case Priority 2	IDT3	<ul style="list-style-type: none">Generally DUPF or correspondence involving multiple users or misuse of an SSN for filing purposes and a determination of the SSN owner is based on internal research - no identity theft documentation secured from the taxpayer.CP notices related to ID Theft but will not require a charge-out or a priority. Cases will be sent directly to Fresno Unassigned Inventory IDRS 1042000000.As identified by CSR.

Exhibit 3.13.6-14 (Cont. 2) (01-04-2024)

APPENDIX N - DOCUMENT TYPES, CATEGORY CODES, PRIORITY CODES, IDT - IMF

DOC TYPE: ID Theft IDT4
PROGRAM CODE: 710-35724

Sorting Requirements/ Case Priority	Category Code	Description
Form 14039★ Case Priority 2	IDT4	<p>a. Form 14039 –Section B checkbox 2 marked scan as IDT4. Cases will be sent directly to Fresno’s Unassigned Inventory IDRS 1042000000</p> <ul style="list-style-type: none"> • Doc Type /ID Theft IDT4 • MFT- 00 • Tax Period - 000000 <p>b. If both or no boxes are checked scanned as IDT1. Refer to Category IDT1 in this chart for additional information.</p> <p>c. Form 14039 – if multiple forms are received in one envelope, treat each Form 14039 with accompanying documentation as a separate case. Cases will be sent directly to Fresno’s Unassigned Inventory IDRS 1042000000</p> <p>d. Form 3949-A, Information Referral, edited as Form 14039 Identity Theft, follow the same procedures as if you were scanning Form 14039. Cases will be sent directly to Fresno’s Unassigned Inventory IDRS 1042000000</p> <p>e. If Form 14039 is received with Section B checkbox 2 marked with a Form 1040-X</p> <ul style="list-style-type: none"> • Detach Form 1040X and scan as Doc Type 1040-X, category code XRET or Carryback scan as carryback etc. • Scan Form 14039 as category IDT4. <p>f. Form 14039/ Form 3949 (edited) that meet Spanish /IMF International criteria, refer to IDT4 Spanish and IMF International below in this chart.</p>

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Exhibit 3.13.6-14 (Cont. 3) (01-04-2024)

APPENDIX N - DOCUMENT TYPES, CATEGORY CODES, PRIORITY CODES, IDT - IMF

Sorting Requirements/ Case Priority	Category Code	Description
Form 14039 (Foreign address including Guam, Puerto Rico or Virgin Island) Case Priority 2	IDT4	<p>a. Form 14039 Section B - checkbox 2 marked that meet IMF International criteria. (Although these have international criteria, they are scanned using the IMF domestic doc type.)</p> <ul style="list-style-type: none"> Form 14039 alone or correspondence written in English. Also, when taxpayer indicates he wants to be contacted in Spanish but does not provide explanation/correspondence in Spanish. Doc Type /ID Theft IDT4 - (The work type is IMF INTL if a foreign address is listed on the form). MFT- 00 Tax Period – 000000 Scan to IDRS 1176064055 DSC Philadelphia (PHILA) <p>b) If checkbox 1 marked, or if both or no boxes are checked, scanned as IDT1. Refer to Category IDT1 in this chart for additional information.</p> <p>c) Form 14039 – if you receive multiple forms in one envelope, treat each Form 14039 with accompanying documentation as a separate case.</p> <p>d) Form 3949-A, Information Referral, edited as Form 14039 Identity Theft, follow the same procedures as if you were scanning Form 14039.</p> <p>e) If Form 14039 is received with Section B checkbox 2 marked with a Form 1040-X.</p> <ul style="list-style-type: none"> Detach Form 1040X and scan as Doc Type 1040-X, category code XRET or Carryback scan as carryback etc. Scan Form 14039 as category IDT4. <p>f) Form 14039/ Form 3949 (edited) that meet Spanish refer to IDT4 Spanish below in this chart).</p>

DOC TYPE: ID Theft IDT5 PROGRAM CODE: 710-35725

Sorting Requirements/ Case Priority	Category Code	Description
CP01 CP01E Letter 4281C and Letter 4445C replies Case Priority 2	IDT5	<p>CP notice or letter replies/undeliverables or correspondence attached to a letter reflecting “The Originating Office on the letter – OS: P: PIP: ITIM”.</p> <ul style="list-style-type: none"> Controlled on TXMOD IDRS status code “ A” Cases will be sent directly to Fresno’s Unassigned Inventory IDRS 1042000000

Exhibit 3.13.6-14 (Cont. 4) (01-04-2024)**APPENDIX N - DOCUMENT TYPES, CATEGORY CODES, PRIORITY CODES, IDT - IMF**

**DOC TYPE: ID Theft IDT6
PROGRAM CODE: 710-40016**

Sorting Requirements/Case Priority	Category Code	Description
Case Priority 2	IDT6	<ul style="list-style-type: none"> Controlled on TXMOD IDRS status code A Cases will be sent directly to Fresno's Unassigned Inventory IDRS 1042000000

**DOC TYPE: ID Theft IDT7 - Request for copies of fraudulent return(s)
PROGRAM CODE: 710-35730**

Sorting Requirements/Case Priority	Category Code	Description
Case Priority 2 Form 4506-F Form 4442 with Request for copies of Fraudulent Return(s) noted on top Form 3210 from Submission Processing with Request for Copy of Fraudulent Return(s) noted on the form (may include a Form 4506/T). Letter 5835C	IDT7	<ul style="list-style-type: none"> Controlled on TXMOD IDRS status code "A" Cases will be sent directly to Fresno's Unassigned Inventory IDRS 1042000000.

**DOC TYPE: ID Theft IDT8
PROGRAM CODE: 710-40017**

Sorting Requirements/Case Priority	Category Code	Description
Case Priority 2	IDT8	<ul style="list-style-type: none"> TRNS36P and TRNS36N created and assigned to Fresno UA IDRS 1042000000. Unassigned inventory and will not generate any charge outs. Cases are created without a priority. Other ID Theft work identified by the CSR.

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Exhibit 3.13.6-14 (Cont. 5) (01-04-2024)

APPENDIX N - DOCUMENT TYPES, CATEGORY CODES, PRIORITY CODES, IDT - IMF

DOC TYPE: ID Theft IDT9 PROGRAM CODE: 710-40019

Sorting Requirements/Case Priority	Category Code	Description
Case Priority 2	IDT9	<ul style="list-style-type: none">Controlled on TXMODIDRS status code "A"Cases will be sent directly to Fresno's Unassigned Inventory IDRS1042000000.

DOC TYPE: IDT PROGRAM CODE: 710-35721

Sorting Requirements/Case Priority	Category Code	Description
Form 15227 Case Priority 2	IDTX	Controlled on ENMOD MFT- 00 Tax Period – 000000 Scan to Fresno UA IDRS 1042000000
Form 15227 Case Priority 2	IDTX-SP	Controlled on ENMOD MFT- 00 Tax Period – 000000 Scan to UA Spanish IDRS 1183001929

Exhibit 3.13.6-14 (Cont. 6) (01-04-2024)**APPENDIX N - DOCUMENT TYPES, CATEGORY CODES, PRIORITY CODES, IDT - IMF**

DOC TYPE: ID Theft Spanish IDT1
PROGRAM CODE: 710-40011

Sorting Requirements/Case Priority	Category Code	Description
Form 14039 (Spanish) Case Priority 2	IDS1	<p>a. Form 14039 that meet IMF International and Spanish criteria.</p> <ul style="list-style-type: none"> • If checkbox 1 marked, scan as IDS1. • If both or no boxes are checked, scanned as IDS1. • If only checkbox 2 is marked, scan as IDT4. Refer to Spanish Category IDT4 in this chart for additional information. <p>b) If Form 14039-SP has an address from Guam, Puerto Rico or Virgin Island or any other Foreign addresses this will be assigned to INTL, all others Form 14039-SP should be assigned to Fresno.</p> <p>c) Form 14039 alone with explanation in Spanish or with correspondence attached written in Spanish.</p> <p>d) Doc Type/ID Theft Spanish IDT1. (The work type is IMF INTL).</p> <ul style="list-style-type: none"> • MFT- 30 • Tax Period - Applicable

DOC TYPE: ID Theft Spanish IDT3
PROGRAM CODE: 710-40013

Sorting Requirements/Case Priority	Category Code	Description
DUPF or Correspondence (Spanish) Case Priority 2	IDS3	<ul style="list-style-type: none"> • Generally DUPF or correspondence involving multiple users or misuse of an SSN for filing purposes and a determination of the SSN owner is based on internal research - no identity theft documentation secured from the taxpayer. • As identified by the CSR.

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Exhibit 3.13.6-14 (Cont. 7) (01-04-2024)

APPENDIX N - DOCUMENT TYPES, CATEGORY CODES, PRIORITY CODES, IDT - IMF

DOC TYPE: ID Theft Spanish IDT4

PROGRAM CODE: 710-35724

Sorting Requirements/Case Priority	Category Code	Description
Form 14039★ (Spanish)Case Priority 2	IDT4	<p>a. All IMF Sites including Andover IPSU.</p> <p>b. Form 14039 - Section B checkbox 2 marked scan as IDT4. Cases will be sent directly to Fresno's Unassigned Inventory IDRS Number 1042000000.</p> <ul style="list-style-type: none"> Form 14039 alone with explanation in Spanish or correspondence attached written in Spanish. Doc Type /ID Spanish IDT4 MFT- 00 Tax Period - 000000 <p>c. If both or no boxes are checked scan as IDS1. Refer to Category IDS1 in this chart for additional information.</p>

DOC TYPE: ID Theft Spanish IDT5

PROGRAM CODE: 710-35725

Sorting Requirements/Case Priority	Category Code	Description
CP01 CP01E Letter 4281C and Letter 4445 replies (written in Spanish) Case Priority 2	IDT5	<p>a. CP Notice or letter replies/undeliverables or correspondence attached to a letter reflecting The Originating Office on the letter – OS: P: PIP: ITIM.</p> <ul style="list-style-type: none"> Controlled on TXMOD IDRS Status code "A"

DOC TYPE: ID Theft Spanish IDT6

PROGRAM CODE: 710-40016

Sorting Requirements/Case Priority	Category Code	Description
Case Priority 2	IDS6	<ul style="list-style-type: none"> Controlled on TXMOD IDRS status code "A"

Exhibit 3.13.6-14 (Cont. 8) (01-04-2024)

APPENDIX N - DOCUMENT TYPES, CATEGORY CODES, PRIORITY CODES, IDT - IMF

DOC TYPE: ID Theft Spanish IDT7 - Request for copies of fraudulent return(s)
PROGRAM CODE: 710-35730

Sorting Requirements/Case Priority	Category Code	Description
Case Priority 2 Form 4506-F Form 4442 with Request for copies of Fraudulent Return(s) noted on top Form 3210 from Submission Processing with Request for Copy of Fraudulent Return(s) noted on the form (may include a Form 4506/T). Letter 5835CSP	IDT7	<ul style="list-style-type: none"> Controlled on TXMOD IDRS status code "A" Scan UA Spanish IDRS 1183001929

Note: *Write entire SSN/ITIN when Form 14039 is received with other documentation containing the taxpayer's complete SSN/ITIN. Refer to IRM 21.5.1.4.2.3, *Clerical Function for the Image Control Team (ICT) Correspondence Imaging System (CII)*, for complete details.

DOC TYPE: ID Theft Spanish IDT8
PROGRAM CODE: 710-40017

Sorting Requirements/Case Priority	Category Code	Description
Case Priority 2	IDS8	<ul style="list-style-type: none"> Requires a separate sort due to DLN numbered documents attached. Place TRNS36I charge out on top of the numbered document. Requires a separate sort when the CP charge out comes from Files without DLN numbered documents attached. Scan electronic notice charge outs directly to Andover, update the DSC field to "ANSC". New CP notice related to ID Theft but does not require a charge out or a priority. Cases will be sent directly to Andover's Unassigned Inventory.

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Exhibit 3.13.6-14 (Cont. 9) (01-04-2024)

APPENDIX N - DOCUMENT TYPES, CATEGORY CODES, PRIORITY CODES, IDT - IMF

***DOC TYPE: ID Theft Spanish IDT9
PROGRAM CODE: 710-40019***

Sorting Requirements/Case Priority	Category Code	Description
Case Priority 2	IDS9	<ul style="list-style-type: none">Controlled on TXMODIDRS status code "A"

Exhibit 3.13.6-15 (05-06-2021)**APPENDIX O - DOCUMENT TYPES, CATEGORY CODES, PRIORITY CODES, IMF TAX REFORM**

When cases have multiple forms attached with various category codes the Tax Reform Category Codes are always the first priority. For example; a case attached with the following Form(s) 5405, FTHB, Form 8994, and Tax Reform. The case will be scanned using the Tax Reform Category codes. But if Category Codes for Oars, CCATA, Carryback, Identity Theft, Injured Spouse and any category that requires an IDRS number will take precedence over Tax Reform. International criteria will take precedence over Tax Reform. Otherwise a case will be scanned using the Tax Reform Category Codes .

DOC TYPE: IRC 965 1040-X
PROGRAM CODE: 710-85370

Sorting Requirements/Case Priority	Category Code	Description
Form 1040-X Case Priority 2	965X	Section 965 (Transition Tax) Claims filed on Form 1040-X Attachment IRC 965 Transition Tax Statement/ Election to Pay Net Liability Under Section 965 in Installments under Section 965 Scan to IDRS 0134095088

DOC TYPE: IRC 965 Correspondence
PROGRAM CODE: 710-85371

Sorting Requirements/Case Priority	Category Code	Description
IMF Correspondence Case Priority 2	965C	Attachment Correspondence Written communications from a taxpayer or representative – Includes Forms/wording IRC 965 Transition Tax Statement/ Election to Pay Net Liability Under Section 965 in Installments under Section 965 without 1040-X attached and CP247A, CP 247B, CP274C, CP256 and 3064C letter. Scan to IDRS0134095088

DOC TYPE: Tax Reform 1040-X
PROGRAM CODE: 710-85374

Sorting Requirements/Case Priority	Category Code	Description
Tax Reform Form 1040-X Case Priority 2	TRFX	Tax Reform Claims (2018 and subsequent) filed on Form 1040-X with one of the following forms attached: Schedule 8812, Form 8949, Form 8994, Form 8996

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Exhibit 3.13.6-15 (Cont. 1) (05-06-2021)

APPENDIX O - DOCUMENT TYPES, CATEGORY CODES, PRIORITY CODES, IMF TAX REFORM

DOC TYPE: Tax Reform-1040-X PROGRAM CODE: 710-85372

Sorting Requirements/Case Priority	Category Code	Description
Tax Reform Form 1040-X Case Priority 2	TRNX	Tax Reform Claims filed on Form 1040-X With one of the following notices attached: CP10T, CP11T, CP12T, CP13T, CP16T, CP23T, CP24T, CP25T

DOC TYPE: Tax Reform Correspondence PROGRAM CODE: 710-85373

Sorting Requirements/Case Priority	Category Code	Description
Tax Reform Correspondence Case Priority 2	TRNC	Tax Reform correspondence with one of the following notices attached: CP10T CP11T, CP12T, CP13T, CP16T, CP23T, CP24T, CP25T

DOC TYPE: Tax Reform Correspondence PROGRAM CODE: 710-85378

Sorting Requirements/Case Priority	Category Code	Description
Tax Reform Correspondence Case Priority 2	TRFC	Tax Reform Correspondence (2018 and subsequent) with one of the following forms attached: Schedule 8812, Form 8949, Form 8994, Form 8996.

DOC TYPE: IRC 965 Loose Form PROGRAM CODE: 710-85371

Sorting Requirements/Case Priority	Category Code	Description
IRC 965 Loose Form Case Priority 2	965C	Loose IRC 965 Transition Tax Statement/ Election to Pay Net Liability Under Section 965 in Installments under Section 965. Scan to IDRS 0134095088

Exhibit 3.13.6-16 (02-28-2024)**APPENDIX P - DOCUMENT TYPES, CATEGORY CODES, PRIORITY CODES, BMF-TAX REFORM**

When cases have multiple forms attached with various category codes the Tax Reform Category Codes are always the first priority. For example, a case attached with the following Form(s) 5405, FTHB, Form 8994, and Tax Reform. The case will be scanned using the Tax Reform Category codes.

DOC TYPE: BMF Duplicate Filing 1041***PROGRAM CODE: 710-85375***

Sorting Requirements/Case Priority	Category Code	Description
Form 1041 amended -BMF Case Priority 2	965X	Section 965 (Transition Tax) Claims filed on amended 1041 Form with an IRC 965 Transition Tax Statement/ Election to Pay Net Liability Under Section 965 in In- stallments under Section 965. Scan to IDRS 0430499515

DOC TYPE: IRC 965 F-1065-X***PROGRAM CODE: 710-85375***

Sorting Requirements/Case Priority	Category Code	Description
Form 1065-X -BMF Case Priority 2	965X	Section 965 (Transition Tax) Claims filed on Form 1065-X Attachment IRC 965 Transition Tax Statement/ Election to Pay Net Liability Under Section 965 in Installments under Section 965 Scan to IDRS 0430499515

DOC TYPE: IRC 965 F-1120X***PROGRAM CODE: 710-85375***

Sorting Requirements/Case Priority	Category Code	Description
Form 1120X Case Priority 2	965X	Section 965 (Transition Tax) Claims filed on Form 1120X Attachment IRC 965 Transition Tax Statement/ Election to Pay Net Liability Under Section 965 in Installments under Section 965 Scan to IDRS 0430499515

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Exhibit 3.13.6-16 (Cont. 1) (02-28-2024)

APPENDIX P - DOCUMENT TYPES, CATEGORY CODES, PRIORITY CODES, BMF-TAX REFORM

DOC TYPE: BMF Duplicate Filing 1041
PROGRAM CODE: 710-85377

Sorting Requirements/Case Priority	Category Code	Description
Form 1041 amended BMF Case Priority 2	TRFX	Tax Reform (2018 and subsequent) amended 1041 with one of the following forms attached: Form 8996, Form 8949, Form 8994, Form 8927

DOC TYPE: Tax Reform F-1065-X
PROGRAM CODE: 710-85377

Sorting Requirements/Case Priority	Category Code	Description
Form 1065-X BMF Case Priority 2	TRFX	Claims filed on Form 1065-X (2018 and subsequent) Attachment Form 8996, Form 8949, Form 8994 , Form 8927 Attachment IRC 965 Transition Tax Statement/ Election to Pay Net Liability Under Section 965 in Installments under Section 965.

DOC TYPE: Tax Reform F-1120X
PROGRAM CODE: 710-85377

Sorting Requirements/Case Priority	Category Code	Description
Form 1120X Case Priority 2	TRFX	Claims filed on Form 1120X (2018 and subsequent) Attachment Form 8996, Form 8949, Form 8994, Form 8927

Exhibit 3.13.6-16 (Cont. 2) (02-28-2024)**APPENDIX P - DOCUMENT TYPES, CATEGORY CODES, PRIORITY CODES, BMF-TAX REFORM*****DOC TYPE: BMF Correspondence-1041******PROGRAM CODE: 710-85376***

Sorting Requirements/Case Priority	Category Code	Description
BMF IRC 965 Correspondence -1041	965C	Correspondence regarding Form 1041Section 965 (Transition Tax) with or without IRC 965 Transition Tax Statement/Election to Pay Net Liability Under Section 965 in Installments under Section 965 and CP247A, CP247B, CP274C, CP 256 and 3064C Letter attached. Scan to IDRS 0430499515

DOC TYPE: Tax Reform Correspondence-1065***PROGRAM CODE: 710-85376***

Sorting Requirements/Case Priority	Category Code	Description
BMF IRC 965 Correspondence -1065 Case Priority 2	965C	Correspondence regarding Form 1065 Section 965 (Transition Tax) with or without IRC 965 Transition Tax Statement/Election to Pay Net Liability Under Section 965 in Installments under Section 965 and CP247A, CP247B, CP274C, CP 256 and 3064C Letter attached. Scan to IDRS 0430499515

DOC TYPE: IRC 965 Correspondence-1120***PROGRAM CODE: 710-85376***

Sorting Requirements/Case Priority	Category Code	Description
BMF IRC 965 Correspondence -1120 Case Priority 2	965C	Correspondence regarding Form 1120 Section 965 (Transition Tax) with or without IRC 965 Transition Tax Statement/Election to Pay Net Liability Under Section 965 in Installments under Section 965 and CP247A, CP247B, CP274C, CP 256 and 3064C Letter attached. Scan to IDRS 430499515

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Exhibit 3.13.6-16 (Cont. 3) (02-28-2024)

APPENDIX P - DOCUMENT TYPES, CATEGORY CODES, PRIORITY CODES, BMF-TAX REFORM

DOC TYPE: BMF Tax Reform Correspondence-1041 *PROGRAM CODE: 710-85379*

Sorting Requirements/Case Priority	Category Code	Description
BMF Correspondence -1041 Case Priority 2	TRFC	Tax Reform correspondence (2018 and subsequent) regarding 1041 with the one of the following forms attached: Form 8996, Form 8949, Form 8994, Form 8927

DOC TYPE: BMF Tax Reform Correspondence-1065 *PROGRAM CODE: 710-85379*

Sorting Requirements/Case Priority	Category Code	Description
BMF IRC 965 Correspondence -1065 Case Priority 2	TRFC	Tax Reform correspondence (2018 and subsequent) regarding 1065 with the one of the following forms attached: Form 8996, Form 8949, Form 8994, Form 8927

DOC TYPE: BMF Tax Reform Correspondence-1120 *PROGRAM CODE: 710-85379*

Sorting Requirements/Case Priority	Category Code	Description
BMF IRC 965 Correspondence -1120 Case Priority 2	TRFC	Tax Reform correspondence (2018 and subsequent) regarding 1120 with the one of the following forms attached: Form 8996, Form 8949, Form 8994, Form 8927

Exhibit 3.13.6-16 (Cont. 4) (02-28-2024)**APPENDIX P - DOCUMENT TYPES, CATEGORY CODES, PRIORITY CODES, BMF-TAX REFORM*****DOC TYPE: IRC 965 Loose Form-1065
PROGRAM CODE: 710-85376***

Sorting Requirements/Case Priority	Category Code	Description
BMF IRC 965 Loose Form 1065 Case Priority 2	965C	Loose IRC 965 Transition Tax Statement/ Election to Pay Net Liability Under Section 965 in In- stallments under Section 965 stating Form 1065. Scan to IDRS 0430499515

***DOC TYPE: IRC 965 Loose Form-1120
PROGRAM CODE: 710-85376***

Sorting Requirements/Case Priority	Category Code	Description
BMF IRC 965 Loose Form 1120 Case Priority 2	965C	Loose IRC 965 Transition Tax Statement/ Election to Pay Net Liability Under Section 965 in In- stallments under Section 965 stating Form 1120. Scan to IDRS 0430499515