



# MANUAL TRANSMITTAL

Department of the Treasury  
Internal Revenue Service

3.13.62

NOVEMBER 22, 2024

## EFFECTIVE DATE

(01-01-2025)

## PURPOSE

- (1) This transmits revised IRM 3.13.62, *Campus Document Services Media Transport and Control*.

## MATERIAL CHANGES

- (1) Exhibit 3.13.62-1 - Added additional Terms and Acronyms.
- (2) Exhibit 3.13.62-53 - Removed CP14A, CP14B and CP14 and added CP14IA undeliverable notices. - IPU 24U0072 issued 01-10-2024.
- (3) Exhibit 3.13.62-53 - Changed the mailing address for CP2100 and CP2100A to Cincinnati Service Center Stop 8152G effective 1-01-2025.
- (4) Exhibit 3.13.62-53 - Added Letter 4281C send to ICT.
- (5) Minor editorial changes have been made throughout this IRM (e.g., spelling, punctuation, formatting, etc.). This includes updates to organizational title Wage and Investment (W&I) to Taxpayer Services (TS) where applicable.

## EFFECT ON OTHER DOCUMENTS

IRM 3.13.62, *Campus Document Services - Media Transport and Control*, dated November 14, 2023 (effective January 1, 2024) is superseded. The following IPU 24U0072 was issued 01-10-2024.

## AUDIENCE

Submission Processing and Accounts Management staff including clerks, tax examiners, Customer Service Representatives and managers.

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Director, Submission Processing  
Customer Account Services  
Taxpayer Services Division



3.13.62

Media Transport and Control

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3.13.62.1  
(01-01-2018)  
**Program Scope and Objectives**

- (1) **Purpose:** This IRM provides mail distribution instructions for IRS campuses, Computer Services, Correspondence Production Services, Machine Services and Shipping functions including instructions for mail outs of publications and returns and manual preparation of non-machinable items.
- (2) **Audience:** The primary users are Submission Processing and Accounts Management staff including clerks, tax examiners, Customer Service Representatives and managers.
- (3) **Policy Owner:** Submission Processing, Return Processing Branch, Mail Management / Data Conversion Section.
- (4) **Program Owner:** Return Processing Branch, Mail Management / Data Conversion Section (an organization within Submission Processing).
- (5) **Primary Stakeholder:** Taxpayer Services due to recent change from Wage and Investment (W&I) to Taxpayer Services (TS).

3.13.62.1.1  
(01-01-2018)  
**Background**

- (1) Media Transport and Control is the distribution of letters, registers, notices, transcripts, listings and forms within the Submission Processing Centers, IRS campuses, Headquarters (HQ), area offices, other agencies and taxpayers.

3.13.62.1.2  
(10-18-2019)  
**Authority**

- (1) The following provides authority for the instructions in this IRM to be performed in support of completing compliance functions to make credits or refunds of any internal revenue tax, processing of non-revenue forms, and administrative support forms.
  - a. IRM deviations must be submitted in writing following instructions from IRM 1.11.2, *Internal Revenue Manual (IRM) Process, IRM Standards* and elevated through the appropriate channels for executive approval.
    - Code subsections 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.

3.13.62.1.3  
(01-01-2018)  
**Roles and Responsibilities**

- (1) The Operations Manager secures, assigns and provides training for the staff needed to perform the task required throughout this instruction.
- (2) The Planning and Analysis Staff provides feedback and support to local management to achieve and effectively monitor scheduled goal.
- (3) The team manager assigns, monitors and controls the workflow to accomplish timely completion of the tasks required throughout this IRM.

3.13.62.1.4  
(01-01-2018)  
**Program Management and Review**

- (1) **Program Reports:** The program reports provided by Monitoring is to ensure program goals are met. These reports will be utilized to report and monitor daily and weekly status of the program to completeness.
- (2) **Program Effectiveness:** Local Management conducts quality reviews and takes and monitors corrective action to ensure quality products are released to the next function.

- 3.13.62.1.5  
(01-01-2018)  
**Program Controls**
- (1) 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.
- 3.13.62.1.6  
(01-01-2018)  
**Terms and Acronyms**
- (1) See Exhibit 3.13.62-1 for commonly used terms throughout this IRM.
- 3.13.62.1.7  
(01-01-2025)  
**Related Resources**
- (1) IRM 3.10.72, *Campus Mail and Work Control - Receiving, Extracting and Sorting*.
- (2) IRM 3.10.73, *Campus Mail and Work Control - Batching and Numbering*.
- (3) IRM 10.5.1, *Privacy and Information Protection, Privacy Policy*.
- (4) IRM 25.13.1, *Taxpayer Correspondence Services*.
- (5) IRM deviations must be submitted in writing following instructions from IRM 1.11.2.2, *Internal Management Document System - Internal Revenue Manual (IRM) Standards* and elevates through appropriate channels for executive approval.
- 3.13.62.2  
(01-01-2016)  
**Media Transport and Control**
- (1) This subsection defines Media Transport and Control and provides Distribution instructions for Submission Processing Centers, Internal Revenue Service (IRS) campuses, Computer Services, Correspondence Production Services, Machine Services and Shipping functions; instructions for mail outs of publications and returns; and instructions for manual preparation of non-machinable items.
- 3.13.62.3  
(01-01-2015)  
**Machine Processing Guide**
- (1) Requirements for sorting, decollating, trimming, bursting, folding, inserting, labeling and mailing.
- 3.13.62.3.1  
(01-01-2015)  
**Labeling**
- (1) Set up labeling machine; make adjustments for continuous multiple width labels.
- a. Affix labels (per your local postal procedures).
- b. Affix labels with proper placement on all items being labeled.
- c. Examine labeling process frequently to ensure a quality product.
- 3.13.62.3.2  
(01-01-2015)  
**Folding**
- (1) Set folder to fold forms in one pass through the machine.
- a. Ensure that the name and address shows through a window envelope.
- b. Fold notice to fit tight in the envelope.
- 3.13.62.3.3  
(01-01-2015)  
**Inserting**
- (1) Set up inserter. Make adjustments for forms and other inserts (stuffers) as required.
- 3.13.62.3.4  
(01-01-2015)  
**Bursting**
- (1) Set up burster. Make adjustments for continuous forms. Keep forms in established sequence.

3.13.62.3.5  
(01-01-2015)  
**Decollating**

- (1) Set up decollator. Make adjustments for separating continuous forms. Keep forms in established sequence.

**Note:** Leave the pinfeed on the side of the notice where the name and address appear when bursting and decollating. This will lessen the amount of notice shifting in the envelope.

3.13.62.3.6  
(01-01-2015)  
**Visual Quality Review of Printed Notices**

- (1) Pull a random sample of five (from every 100) pieces of correspondence to ensure it properly fits in the envelope. If the correspondence is multiple pages, ensure that each page represents the same taxpayer identifying number. If multiple taxpayer information is identified in the same envelope, take steps to resolve mismatches before continuing your mail out.
- (2) Ensure all incoming products are reconciled to match the outgoing finished product. For example, if you receive 100 letters to be mailed after the stuffing and sealing operation is finished, you must have a total count of 100 for mailing. If there is a discrepancy in reconciliation, steps must be taken to resolve the mismatches before continuing your mail out. If the product you are mailing has equal pages for each taxpayer, the operator must check the weight of the envelopes to determine if an envelope was double stuffed. If the operator cannot identify the problem, contact the originating area to determine if notices were added or deleted to listings without proper annotation.

3.13.62.4  
(01-01-2015)  
**Restricted Items and Security Review Log**

- (1) The following items are generally prohibited from the secure Restricted Area within Receipt and Control. There are some exceptions if they are related to a medical condition or a religious practice:
  - Backpacks
  - Books
  - Briefcases
  - Bulky Outerwear
  - CD or Tape Cases
  - Fanny Packs
  - Hats
  - Lunch Bags
  - Purses
  - Shopping Bags
  - Shoulder Totes
  - Sports Bags
  - Newspapers, magazines and similar type items

**Note:** Employees can keep personal items at their desks, eat at their desks (If a past practice has been established), and carry small items on their person in and out of the secure area as long as such items are displayed in clear plastic bags.

- (2) First line managers or a designated representative will conduct at a minimum one monthly random review of each employee in Receipt and Control to ensure compliance with all security policies as they relate to personal belongings described above in the secure area.

## 3.13.62.5

(01-01-2015)

**Multifunctional Document Handling System (MDHS)**

- (1) The Multifunctional Document Handling System (MDHS) is the principal machine used by Machine Services Units (MSU) to prepare Notices/Computer Paragraphs (CPs) for mail out. Use MDHS, whenever possible, to process all mailings.
- (2) The Machine Services Manager weighs each required insert, mailer, and return envelope for each Job Number and programming the MDHS computer with the correct weights.
- (3) MSU will provide weight to Service Center Mail Sorters prior to turning the mail over for presort.

## 3.13.62.6

(01-01-2015)

**Mail Processing Equipment Operator (MPEO)**

- (1) The Mail Processing Equipment Operator (MPEO) receives Notices/CPs for processing through normal local procedures and identifies the work for Automated set up by Job Number.
- (2) The MPEO will maintain the mail in separate weight categories, and in those cases where required by local procedures, maintain separation by Notice/CP and/or Job Number.

## 3.13.62.6.1

(01-01-2016)

**MPEO Responsibilities**

- (1) The MPEO handles the following activities:
  - Producing an Audit Trail Report that accurately reflects set up time, idle time, break and lunch time, fault, and service time.
  - Ensuring the accuracy of mail separation by weight.

**Note:** This requirement is necessary to certify to the United States Postal Service (USPS) that the mail, which may later be commingled by the Service Center Mail Sorters during the presort operation, has been correctly sorted and counted by weight.

## 3.13.62.6.1.1

(03-02-2022)

**Sorting Undeliverable Mail**

- (1) These are mail items that have been mailed to the taxpayer and are being returned to the IRS because they could not be delivered for various reasons.
- (2) Attach envelopes to the back left corner of returns or documents with the address and postmark/Private Delivery Service (PDS) label facing outward.
- (3) This mail usually has a yellow label on them from the USPS or some sort of rubber stamp from the USPS. They can also have a handwritten message on the envelope indicating it could not be delivered.
- (4) Undeliverable mail can also be returned by one of the Centralized Print Sites (CPS) because it either has a "Bad Address" (i.e., does not meet the USPS standards as a valid address) or it has a "campus address".
- (5) "UD" or "UNDELS" (undeliverable mail) is generally large volume but is not priority work. In some cases, it can be held for processing later.
- (6) Run the mail through the slicing machine to open the mail and load into trays, approximately 150 per tray. Tag each tray as "UD", "UNDELS" or some indication of "undeliverable", current date, and the volume. Place tray on mail rack. When the undeliverables are done, fill out a VOLUME sheet listing each tray type and volume on the rack. Attach the volume sheet to the rack, then send the container to the Extracting area, or they can be extracted in the Mail Sorters area, since no received date is required.

- (7) Extract undeliverable mail from the envelope, unless a local agreement is in place or the notice is to be destroyed. Let the Mail Sorters machine sort by Code Format Number (CFN) and keep each CFN pocket of mail together when you remove from each pocket. Route by the CFN (if unique to one organization), CP number, or Integrated Data Retrieval System (IDRS) number (printed in the top right-hand corner of the notice). It is not necessary to stamp a Received Date on undeliverable mail. See Exhibit 3.13.62-53, CP Notice Distribution and Mailing Guide, for action to take on all undeliverable CP notices. Some notices are not required to be routed and can be destroyed by Receipt and Control as classified waste. 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.
- (8) When routing mail to another function, keep the Incoming responses separate from the undeliverable mail and identify as “UD”.
- (9) If the Print Site returns letters/notices because they have a “Campus Address” or a “Bad Address ”(inconsistent with USPS address standards, FINALIST), please route per the table listed below:

**Notices/Correspondex Letters without mailing addresses or with bad addresses (not accepted by USPS) will be returned to the service center of origin as soon as possible via overnight mail.**

AUSPC Internal Revenue Service  
Attn: R & C STOP 6052 AUCS  
3651 S. IH 35  
Austin, Texas 78741-0001

KCSC Internal Revenue Service  
Attn: Mail Sorters Stop 6054  
333 W. Pershing Rd  
Kansas City, MO 64108

**ACS Unaddressed Notices:  
Notices without addresses/campus addresses will be returned to the ACS area listed below.**

CSC IRS  
ACS Support  
201 Rivercenter Blvd  
Florence, Ky 41042

FSC IRS  
ACS Support Stop 76  
3211 S Northpointe Dr.  
Fresno, CA 93779

KCSC IRS  
ACS Support Stop 5050 Brian Korb  
333 W. Pershing Rd  
Kansas City, MO 64108-4302

**ACS Unaddressed Notices:**  
**Notices without addresses/campus addresses will be returned to the ACS area listed below.**

PSC IRS  
ACS Support M/S 4-Q26.132  
2970 Market St  
Philadelphia, PA 19104

**Reminder:** Sort the mail into bundles separate from regular undeliverable mail. Identify the mail on a routing slip as either **Bad Address** or “Campus Address.”

- (10) **CP 71, CP 71A, CP 71C, CP 71D, and CP 160 only - If returned as undeliverable, destroy it.**

**Exception:** If there is a **USPS yellow sticker address change or handwritten address change** on the envelope, route to Collections Address Research (**ADR**). If there is any type of “protest statement” written or attached to any envelope that was “refused”, do not destroy. Route it to Collections for them to determine if it needs to be routed to the Frivolous Filer unit.

- (11) The following undeliverable CP, 2797CG, and Automated Collection System (ACS) “LT” letters will be forwarded to **ADR** in Compliance Services Collection Operations (CSCO). Keep the undeliverables sorted separately from the responses when routing to Collection. Identify the group as “**UD**”.



If CP or CG or LT is:	Then Route to:
CP 59	<ol style="list-style-type: none"> <li>1. If the notice date is over 30 days and there is no indication of a new or possible forwarding address, or information regarding deceased/incarcerated taxpayer – DESTROY.</li> <li>2. If the notice date is within 30 days and there is no indication of a new or possible forwarding address, or information regarding deceased/incarcerated taxpayer – Forward to CSCO.</li> <li>3. All notices with an indication of a new or possible forwarding address, or information regarding deceased/incarcerated taxpayer –Forward to CSCO.</li> </ol> <p><b>Note:</b> Yellow address tag corrections must be forwarded to CSCO regardless of age. Except refused/unclaimed notices.</p>
CP 259	Same instructions as above
CP 501	Same instructions as above
CP 503	Same instructions as above
CP 515	Same instructions as above
CP 516	Same instructions as above
CP 518	Same instructions as above
CP 521	Same instructions as above
CP 522	Same instructions as above
CP 601	Same instructions as above
CP 603	Same instructions as above
CP 615	Same instructions as above
CP 616	Same instructions as above
CP 618	Same instructions as above
CP 621	Same instructions as above
CP 622	Same instructions as above

If CP or CG or LT is:	Then Route to:
2797CG	ADR
ACS "LT" letters (except LT-11)	ADR
Letter 11	ACS Support

- (12) When the Mail Sorters machine cannot sort the undeliverable mail by the CFN, use the chart below, your routing guide, or Exhibit 3.13.62-53, CP Notice and C-Letter Distribution and Mailing Guides, to determine routing or the originator.

ITEM	DESTINATION
Automated Underreporter (AUR) Correspondence	AUR Branch
Items with yellow tag address correction	Originator (Including "refused" and "unclaimed" CP 504, CP 523, CP 604, and CP 623)
Computer Paragraphs (CPs)	See Exhibit 3.13.62-53.

- (13) Route any undeliverable Letter 4445C to Andover. Use either of the following addresses, depending on the carrier:

<b>For a PDS, use:</b>
IRS
Stop 604
310 Lowell St.
Andover, MA 01810-4500
<b>For the USPS, use:</b>
Internal Revenue Service
P. O. Box 9039
Andover, MA 01810-0939

- (14) Undeliverable volumes from the **USPS** must be reported using Unit Production (UPC card) under OFP code 31-140-00800.

3.13.62.6.1.1.1  
(01-01-2015)

**Undeliverable Bulk Rate  
or Standard Mail Kansas  
City Submission  
Processing Center and  
Ogden Submission  
Processing Center  
(KCSPC and OSPC Only)**

- (1) Undeliverable standard or bulk rate mail (formerly known as third class mail, which is normally **tax packages**) is returned to one of two sites listed below with the following return address on the package:

SITE	RETURN ADDRESS
IMF - Kansas City	P.O. Box 218499 Kansas City, MO 64121-8499

SITE	RETURN ADDRESS
BMF - Ogden	Ogden, UT 84201

- (2) **Destroy** all undeliverable standard mail, generally tax packages as classified waste. Recycling this material is acceptable if all taxpayer specific information is removed.
- (3) Since taxpayers could possibly use the address listed on a tax package mailed to them to correspond with the IRS, **do not automatically destroy** all items received from the specific Post Office Box in Kansas City or unique Zip Code in Ogden. If any correspondence addressed to one of these addresses is found mixed in with the tax packages, pull it out. Extract, sort, and route appropriately using Exhibit 3.13.62-53, CP Notice and C-Letter Distribution and Mailing Guides.

3.13.62.7  
(01-01-2016)  
**Mail out Processing  
Procedures**

- (1) Use the most current Domestic Mail Manual when boxing or bundling, tying, sacking and mailing.
- (2) For Forms mailed to Puerto Rico and Virgin Islands from IRM 3.13.62, Media Transport and Control, sort, tie and insert envelopes in accordance with instructions provided by Regional Postal Service Representatives. These bags will then be placed in Air Freight Containers and shipped via Air Freight or Air Freight Forwarder to General Post Office, 585 Ave FD Roosevelt, San Juan, PR 00936.

**Note:** Contact Headquarters, HQ:F:P, Traffic Management Unit on any problems with the above.

- (3) Forms mailed internationally will adhere to the International Mail Manual.
- (4) Effective January 26, 2015, the United States Postal Service (USPS) requires all parcels and packages to have a barcode (USPS Label 400). The following parcels and packages require the Label 400:
  - Priority Mail
  - Priority Mail Express
  - First Class Mail Package Services
  - Parcel Select
  - Parcel Select Lightweight
  - Any manila envelope (flats) that weighs 13 ounces or more.

**Exception:** Regular envelopes, certified mail, and flats not weighing 13 ounces or more do not require the Label 400. Current certified mail labels are still being accepted by the USPS. New revised certified mail labels with the bar code imbedded will be sent out prior to January 26, 2015.

- (5) Assigned mail room personnel must order the Label 400 from USPS. Order the Label 400 by calling the USPS at 800-222-1811. It will take 7 to 10 days to receive the labels.

3.13.62.7.1  
(03-09-2017)

**Shipping Procedures  
(Other than to a  
Corresponding Campus)**

- (1) All campus mail rooms have designated baskets/buckets set up for sites that they mail to daily. If you are mailing to one of these sites, you simply need to enclose your document in an envelope with the function/mail stop indicated on the outside envelope with the Form 3210, Document Transmittal and document enclosed.
- (2) If you are mailing "single" documents (i.e., not an entire box full of documents or a small shipment), prepare a Form 9814, Request for Mail/Shipping Service, to attach to your submission before routing to your campus mail room. A Form 9814, Request for Mail/Shipping Service, must be accurately completed and submitted with the mail piece by the Sender. Mail room staff may reject the mail piece if the Form 9814 is not submitted or accurately completed, does not provide justification for Air Delivery Service and/or does not contain an authorization name and signature.

**Note:** A Form 3210 must accompany the Form 9814 or be placed inside the box when delivered to the mail room. Form 9814 is not a substitute for the Form 3210, even though it has the sender's name on it. The tracking number will be identified on the Form 9814 and will be emailed to the Sender via UPS World Ship or Form returned to the sender with the tracking number attached. The Form 9814 must be archived for one year, per Document 12829- General Records Schedule (GRS) 5.5, Item 020 – Mail, printing and telecommunication services management records. Refer to IRM 10.5.1.6.9.3, Shipping through Private Delivery Carrier, and IRM 10.5.1.6.9.2, Mail through USPS, for proper data protection procedures when shipping PII.

- (3) If you are mailing multiple documents (i.e., a box full of documents) to another IRS site, agency, or individual you must secure the proper shipping box, internal packaging (i.e., an envelope, a plastic bag, a small box) etc., and follow the shipping guidelines outlined in the Postal and Transport Policy website at <http://publish.no.irs.gov/mailtran/pii.html>. Seal the box when you route to shipping. Prepare a Form 9814 and attach to the box for shipping personnel to use to prepare the label.

**Note:** Always follow the guidelines indicated on the Form 9814 and secure proper signature if Overnight delivery is necessary. Otherwise, it will be shipped UPS Ground, or the cheaper method. IRM 10.5.1.6.9.3, Shipping and IRM 10.5.1.6.9.2 - Mail

3.13.62.8  
(08-28-2020)

**Transmittal Procedures  
to Other Offices**

- (1) Receive items to be transmitted to other offices from areas authorized to initiate shipments.
- (2) Transmit the registers and listings to the area offices in accordance with all other current procedures. Registers and listings shipped to area offices may either be microfilm tapes or hard copy printouts.
- (3) If documents with multiple destinations within the Headquarters are shipped in the same container, be sure that the receiver's identification, (Office symbols and room number) are highlighted on each Document to ensure proper Distribution.

**Note:** All Individual Master File (IMF) forms identified as international returns must be transshipped to the Austin Submission Processing Campus, 3651 Interregional Highway, Austin, TX. 73301-0002, within 24 hours of receipt. All Business Master File (BMF) Forms for Excise taxes, (e.g., Form 2290, Form

2290FR ,Form 2290SP, Form 720, etc.) and Estate and Gift Taxes (e.g., 706, 709, etc.) transship to the Internal Revenue Service Stop 5701G, 7940 Kentucky Dr Florence, KY 41042-0001 within 24 hours of receipt. All other BMF returns identified as International returns must be transshipped to Ogden Submission Processing Campus, 1973 N. Rulon White Blvd., Ogden, UT 84201-0005, within 24 hours of receipt.

- (4) To avoid the risk of tampering and to reduce the opportunity for the disclosure of personally identifiable information (PII), IRS pipeline (unprocessed batch tax returns) work transported from **one IRS location directly to another IRS location** will be sent via courier in a secured truck.

a. Submission Processing manager or designee will:

- Have IRS personnel witness and ensure all work for transporting is loaded onto the truck.
- Ensure that the truck door is secured with a numbered tie lock before leaving the originating area. Document the date, time, and tie lock number on the log sheet.
- Ensure that the tie lock is still secured upon arrival at the receiving area. Document the date, time, and tie lock number on the log sheet.
- The lock can then be removed, and SP will off load the work, taking it to its destination within the receiving area. The tie lock must be disposed of after it is removed, and it must only be used once.
- Reconcile a sample of the documentation from the originating and receiving area at least once per month.

**Note:** Any discrepancies with the transported work must be reported immediately to the Headquarters IRM analyst.

- (5) An IRS manager or designee (one at the sending end and one at the receiving end) will conduct a review by observing the process at least once per month. The review needs to be documented, initialed and dated by the reviewer and kept on file for no less than one year. Any discrepancies identified during the review must be reported to the Headquarters IRM analyst within two business days after the review has been conducted.

**Note:** Real Estate and Facilities Management (REFM) will be conducting random reviews to verify that the transportation truck vehicle cargo doors are locked prior to delivery and upon receipt of pipeline work from one facility to the other. This review is separate from the one conducted by Submission Processing manager or designee.

3.13.62.8.1  
(01-01-2015)  
**Form 3210, Document Transmittal**

- (1) Form 3210 is a four-part general-purpose transmittal form used by all IRS functions.
- (2) Preparation of a Form 3210, Document Transmittal is the responsibility of the office originating the document and making the determination that security handling is required. The mail manager in each Submission Processing Center (SPC) will ensure procedures are current as to the processing and control of all Form 3210s. Procedures will permit the originating office to obtain a block of numbers, prepare and number each form and place in an appropriate envelope. The mail manager will establish a centralized location for Form 3210

to be numbered and controlled. Each organization will prepare the Form 3210 and forward with the documents for numbering and dispatching.

- (3) Put parts 1, 2 and 3 of Form 3210 in last pouch for each shipment.
- (4) Seal each pouch using lead or plastic seals.
- (5) File part 4 of Form 3210 (when acknowledged Form 3210 is received, replace file copy with acknowledged copy, then route file copy back to originator (if requested) or otherwise destroy file copy).
- (6) Each sealed carton or package within a USPS mail pouch must bear an appropriate shipping label with complete address information.
- (7) Pack documents for shipment in heavy cardboard boxes and place in mail pouches.
- (8) Use Postal Service orange drawstring sacks if the standard Priority Mail postal tag (obtainable from the Postal Service) is attached.
- (9) Use IRS orange mail sacks to consolidate mail between Submission Processing campuses and area offices.
- (10) Complete address information is not required, and accountability is for the bag only as one priority mail item.
- (11) Shipments must be reviewed and acknowledged within seven working days of receipt.
- (12) Release pouches or sacks to the Postal Service.
- (13) If a duplicate copy of Form 3210 is returned by an area office indicating missing items, follow up with the area office to assure that items are not lost (all Form 3210s must be acknowledged).

#### 3.13.62.8.2 (04-02-2018)

#### **Suspense Copies, Form 3210**

- (1) The originating office will maintain suspense copies of Form 3210s with instructions to the mail room for the acknowledgment copy to be returned.
- (2) Place suspense copies of Form 3210s in a review file and check daily to verify the document has been received.

**Note:** For additional information refer to the Report Losses, Thefts, or Disclosures page in the Privacy and Disclosure Virtual Library at: **Report Losses, Thefts or Disclosures of Sensitive Data; Report Lost or Stolen IT Assets: Disclosure and Privacy Knowledge Base.**

- (3) The acknowledgement copies of all Form 3210s must be documented with the date received.
- (4) The Submission Processing Center (SPC) must provide the acknowledgement copy (electronic copies are acceptable) of the Form 3210 within ten (10) business days. When missing acknowledgement copies of Form 3210 are identified, the manager or designee will follow up with the SPC within five (5) business days after the 10 days has expired. Employees must document the actions taken. The documentation must either be recorded on or attached to the originator's copy of Form 3210.

- (5) Supervisors are responsible for conducting quarterly managerial reviews to ensure that procedures are being followed. Management may, at its discretion, conduct these managerial reviews at more frequent intervals.

3.13.62.8.2.1  
(01-01-2017)  
**Acknowledging Field  
Office Documents on  
Form 3210**

- (1) Field offices include Form 3210 transmittal listing items in the package. The technician verifies and marks Form 3210 with a distinctive check mark ✓ adjacent to each item received on the transmittal.
- (2) The technician will sign and date acknowledgment copy Form 3210 and must return it to the originator of Form 3210 within 10 business days.
- (3) The campus manager directs that the current day's transmittals are separate from the previous days to ensure the earliest received dates are sent first.
- (4) Supervisors are responsible for conducting quarterly managerial reviews to ensure that procedures are being followed. Management may, at its discretion, conduct these managerial reviews at more frequent intervals.
- (5) Enterprise Electronic Fax (EEFax) will be the Servicewide standard for faxing by October 2017. For additional information refer to: <http://mits.web.irs.gov/News/20120403HTLEEFAX.htm>.
- (6) Originators of packages are required to provide 2 copies of Form 3210 transmittals, one that will be used as an acknowledgement copy by the campus to return in the mail. If an acknowledgement copy is not provided, and you have to mail the transmittal, then photocopy the verified transmittal and mark **Acknowledgement Copy**, and return to the originator at the specific address listed on the transmittal.

3.13.62.8.3  
(01-01-2015)  
**Magnetic Tape  
Shipments**

- (1) Address all magnetic tape shipments designated for the Data Center as follows:
  - a. For other than postal service use: Detroit Computing Center, Internal Revenue Service, 985 Michigan Avenue, Detroit, MI 48226-1128 (This must also show the project code and be addressed to the attention of the Tape Library).

3.13.62.8.4  
(03-02-2022)  
**Certified Mailing  
Procedures**

- (1) General certified mailing procedures (manually prepared shipping function):
  - a. Receive certified/registered letters (non-automated) identified for certified or registered mailing from the originating campus function.
 

**Note:** Any letters with a foreign address that are received for certified mailing must be sent via Registered Mail.
  - b. Affix certified or registered mail sticker to the top center portion of the envelope. Prepare Postal Service Form 3811 indicating type of service and attach to the back of the envelope if a return receipt is requested.
  - c. Maintain a mail log with date of mailing, taxpayer identifying number, name, address, city, state, zip code and certified or registered mail number. Ensure that the USPS acceptance employee date stamps and signs each page of the listings or logs to verify or hold as proof of mailing. Maintain these logs or listing in a secure cabinet.
  - d. Seal envelopes and release to the USPS. An exact count of manually prepared certified and registered mail must be provided to the campus mail coordinator each week.



- (2) Specific certified mailing procedures for C letters and other automated mailings where certified mail numbers are applied by the computer and a corresponding listing received from the originating function responsible for the mailing:
  - a. Receive letters/notices from the originating function along with the corresponding listings. Use E-142 Mailer Envelope.
  - b. Fold, insert, and seal letters/notices for mailing.
  - c. Cross out any letters or notices from the listing that are not being mailed.
  - d. Ensure that the USPS acceptance employee date stamps and signs each page of the listings and either store the listings in a locked cabinet or return the listing to the originating function.
- (3) Specific mailing procedures for all Automated mailings or notices/letters mailed from the Certified Print Sites (CPS) sites:
  - a. ACS LT11 (ACS), CP 77 (AKPFD), CP 90 (FPLP), CP 90C, CP 177 (AKPFD), CP 297, CP 297A, CP 297C (FPLP), CP 92, CP 242, (SITLP) are sent via USPS Bulk Proof of Delivery (BPOD) and sent from the Centralized Print Site (CPS) sites. CPS utilizes the Notice Delivery System to assign all certified and registered mail numbers, apply all bar codes and generate all certified and registered mail listings for each mailing. The numbers assigned by CPS/NDS can be reused only after a period of two years has elapsed. This new process for handling certified and registered mail is known as Outbound Return Receipt Automation and Inbound Return Receipt Automation or Outbound Return Receipt Automation (ORRA)/ Inbound Return Receipt Automation (IRRA). All Certified and Certified Return Receipt requested mail is electronically manifested or listings of the certified mail articles established with the USPS and the articles tracked through the mail system. This process is in lieu of the previous use of "Green Cards" or Postal Service Form 3811.
  - b. CP 90C, CP 92, CP 242, CP 297A, and CP 297C are sent Certified Mail only – NOT Return Receipt Requested.
  - c. CP 504, CP 523, CP 604, and CP 623 - Collection Balance Due and Installment Agreement Default Notices are sent by CPS as certified mail through the NDS system.
  - d. All data related to the above COLLECTION DUE PROCESS notice is exchanged with the USPS by CPS and the results of the mailing are received by CPS from USPS and updates to IDRS applied or sent to update each account for which a notice was sent.
  - e. The data returned from USPS as described in paragraph d above for other certified mailings is retained in a Certified Mail Repository (CMR) maintained by CPS for further research when needed by originating functions. CDP notices or accounts are the only mailings in which IDRS is updated. Other mailings receive a data file of the results from NDS to their host systems. These include AUR and ASFR.
  - f. Letter 3172 and Letter 3176 Automated Lien System (ALS) letters are sent by CPS as certified mail and utilize the NDS for assigning all certified mail numbers and bar codes along with the listings.
  - g. Letter 3219 90 Day Statutory Notice of Deficiency for Automated Under-reporter cases are sent through CPS and NDS and receive the same services described above.



- h. Letter 3219 90 Day Statutory Notice of Deficiency for Automated Substitute for Return (ASFR) are sent through CPS and NDS and receive the same services described above.
- i. After the release of each mailing, CPS ships the stamped receipt certified and registered mail listings back to the originating campus for retention and use it as proof of mailing when needed by Appeals or Counsel in court proceedings.
- j. Where to Ship Certified Mail Listings for the Automated Levy Programs (CP 77, CP 90, CP 90C, CP 92, CP 177, CP 242, CP 297, CP 297A and CP 297C).

<b>Campus Designation</b>	<b>Receiving Site</b>	<b>Name</b>	<b>Function</b>	<b>Address</b>
Cincinnati Ogden	Cincinnati	Debbie Kuss	ACS Support/ CDPI	201 W River-center Blvd. Stop 814G Florence Ky. 41042-0001
Austin Fresno	Fresno	James P. Williams	ACS Support	3211 S North-pointe Dr. 1 Fresno CA 93779
Andover Atlanta Kansas City	Kansas City	Otis Stewart	ACS Support	IRS Attn: CDP Coordinator 333 W. Pershing Rd. Stop P-4 5050 Kansas City MO 64108-4302
Brookhaven Memphis Philadelphia	Philadelphia	Fred Orth	CSCO Dept II	M/S 4-Q26.132 2970 Market Street Philadelphia PA 19104

- (4) Specific registered mailing procedures for Collection C letters and notices destined for international addresses:
  - a. Receive international destination letters from the Correspondence function and notices from Compliance Services Collection Operations (CSCO).
  - b. Affix prenumbered registered mail sticker on the top center of each envelope.
  - c. Originator will prepare Postal Service Form 2865 International Return Receipt and attach to the back of each mailer envelope.
  - d. Prepare a separate mail log as above.
  - e. Seal, meter, and mail.

f. See paragraph (6) below.

- (5) Maintain manually prepared logbooks in the Shipping function. The log must be available for research by appropriate SPC function personnel sending mail requiring certification by the manual process.
- (6) Report to the SPC Mail Coordinator each week manually prepared certified and registered mail totals from all logbooks. DO NOT report computer generated as described in paragraph (2) above.
- (7) Computer generated certified totals must be obtained from the SPC function. Determine the total by the number printed and subtract the number withdrawn during review. Total mailed must be furnished to the SPC Mail Coordinator each week.
- (8) See IRM 3.13.62.23 for USPS Package Intercept.

3.13.62.8.5  
(01-01-2015)

**Presorted Certified Mail  
Procedures**

- (1) Certified Mail Notices are generated by run TDA17 on Sunday, for letters dated for Monday of the following week.
- (2) Report TDA1711 is generated as a United States Postal Service (USPS) firm Mailing Listing for the certified notices generated in a given cycle, computer notices 504, 523, 604, and 623. The report is in ascending notice sequence, and within each notice number, the listing is in descending certified number order.
- (3) Report TDA1712 is also generated from the same information as TDA1711. This report lists information in ascending certified article number within each zip code. This report also has a running total of certified notices within a given cycle.
- (4) Both reports are sent to Notice Review for final pulls.
- (5) Upon receipt of the Extraction Listing, Report TDA2311, on Friday, Notice Review extracts the notices listed on the report. Some of these are voided and some have to be adjusted on the Integrated Data Retrieval System (IDRS) to suspend status using the STAUP command. The technical areas determine Computer Notices 523 status.
- (6) The notices are then sent to the Machine Services Unit (MSU) to be folded, inserted and sealed.
- (7) Notice Review currently goes through the listing crossing off all internal mail that has to go registered mail, as well as all pulls made by Notice Review. The total number of pulls will be indicated on the cover of the TDA1712 Report.
- (8) Once the crossing is completed, both TDA1711 and TDA1712 are sent to Machine Services Unit (MSU).
- (9) When all notices have been inserted, the Certified Envelopes and the TDA1711 and TDA1712 Reports are sent from MSU to the sorting room. A Form 3210, Document Transmittal, is used as a shipping document.
- (10) Process Certified Mail Notices in sorting as follows:
  - a. Include the word "CERT" in the run description entered into the sorter terminal at the start of the run.

- b. Optionally commingle certified mail with First-Class Presort mail.
  - c. Place mail in 3/5-digit trays and load onto All-Purpose Carts (APCs).
  - d. Prepare documentation for presentation to the Postal Service. Include the certified fee on the line for "Additional Postage Payment" in completing USPS Form 3600R and Form 3540S. The entire certified fee is included on one USPS Form 3600R, although the physical location of the certified mail may be in two runs.
  - e. Place the Presort Postal Summaries, along with the supporting USPS Forms, in a large manila envelope. On this envelope, print the run description as it appears on the Presort Postal Summary Report.
  - f. Place the TDA1711 and the TDA1712 Reports in a "Priority Box" provided by the USPS.
  - g. Transport the "Priority Box", the envelopes, and the cages containing the mail to the Business Acceptance Unit at the Post Office. Work out the time and place locally.
- (11) Once the mail has been verified, the TDA1711 Report is "round stamped" by a Postal employee, placed in the "Priority Box" and placed in a drop at the Business Acceptance Unit.
  - (12) Some postal sites may wish to have the verifier perform this operation at the IRS Service Center. Work this out locally with USPS.
  - (13) The TDA1712 Report is retained by the Postal Service as additional verification for the USPS Form 3600R.
  - (14) The TDA1711 Report must be kept in the area responsible for controlling outgoing Certified Mail Listings.

3.13.62.9  
(01-01-2015)  
**Mailout of Publications  
and Returns**

- (1) See Exhibit 3.13.62-12, IMF/BMF Form Numbers, Form, and Package Codes for Mail Labels.

3.13.62.9.1  
(01-01-2015)  
**Tax Practitioner  
Newsletter Mailing  
Labels**

- (1) Receive and label.
- (2) Sort, tie and mail.
- (3) See IRM 1.18.3, Tax Forms Distribution Programs, for more detailed instructions.
- (4) Self-mailer newsletters are to be third class mail.

3.13.62.9.2  
(01-01-2015)  
**Pre-stuffing Operation  
for Non-Receipt of Form  
W-2/ Form 1099/ Form  
1098 Program**

- (1) This work formerly performed by the Machine Services Units has been discontinued due to costing and staffing concerns.
- (2) For additional information regarding the distribution of these packets to taxpayers please refer to IRM 21.3.6.4.7, Resolving Form W-2, Form 1099, and Form 1098 Inquiries.

3.13.62.10  
(01-01-2016)  
**Assistant Commissioner  
(A/C) International  
Returns Mailout (FO 66  
and FO 98)**

- (1) For current mail out of 1040 packages to taxpayers with non-Stateside addresses the labels will be sorted by the computer by the first four letters of the country name; and designated by package code and destination.
- (2) Remove from the label sequence and hold separate for insertion into a E-44 envelope the FO 98 (Mail Label Service Center (MLSC) 96 and 97) labels destined for Canada and Mexico.
- (3) Remove from the label sequence and hold separate for application to envelopes bearing appropriate postage the FO 98 and 66 labels destined for areas containing US Possessions.

**Note:** Separate the US Possessions and Non-US Possession.

- (4) FO 66 has been realigned to include, Puerto Rico, Virgin Islands, American Samoa, Guam, Palau, Federated States of Micronesia, Commonwealth of the Northern Mariana Islands, Marshall Islands, Midway Islands, Palmyra, Johnston Islands, Kingman Reef, Wake Island, Howland Island, Baker Island, Jarvis Island, Canton (Phoenix) Islands and Tutuila Island.

3.13.62.10.1  
(01-01-2015)  
**Form 1040ES (MLSC 66  
and 98), Estimated Tax  
for Individuals  
(7S7-95-11) (MLSC 96  
and 97 for Canada and  
Mexico)**

- (1) Insert **preaddressed** 1040ES packages into mailer number-3RD for foreign addresses; for Puerto Rico, Virgin Islands, Guam, American Samoa, Canada, Mexico, Commonwealth of the Northern Mariana Islands and stateside addresses, treat as self-mailer.

3.13.62.10.2  
(01-01-2015)  
**Form 1042, Annual  
Withholding Tax Return  
for U.S. Source Income  
of Foreign Person  
(7S7-26-11)**

- (1) Label mailer E-72T and prepare:
  - a. Two Forms 1042, U.S. Annual Withholding Tax Return for U.S. Source Income of Foreign Persons.
  - b. Two Forms 1042-T, Annual Summary and Transmittal of Forms 1042-S.
  - c. Four Forms 1042-S, Foreign Person's U.S. Source Income Subject to Withholding.
  - d. One Pub 1187, Specifications for Electronic Filing of Form 1042-S, Foreign Person's U.S. Source Income Subject to Withholding for Tax Year 2018, Magnetically or Electronically.
  - e. One Pub 515, Withholding of Tax on Nonresident Aliens and Foreign Corporations.
  - f. One return envelope E-156.
- (2) Insert, seal and mail.

3.13.62.11  
(01-01-2015)  
**Key Index File (KIF)  
Research Listing (Daily)**

- (1) Receive Run KIF-90
- (2) Route to User Support Staff, if there is an Invalid Report on top.
- (3) Send the SSNADX/EINADX Listings to the SPC functional area or Field Office (FO) utilizing the employee number on the listing pages as follows:
  - a. Route to functional area indicated by the third and fourth digits, if the first two digits are the SPC code.

- b. If the first two digits are an FO code, gather all transcripts for each FO code and mail to the appropriate FO for further sorting and distribution. Shipments of transcripts to a FO must be controlled with Form 3210 and must be addressed to the attention of Facilities Management Branch (FMB) mail room.

3.13.62.11.1  
(01-01-2015)  
**MF Requested  
Transcripts (Daily)**

- (1) Receive from TRS 0201
- (2) Route to the SPC functional area or FO (including Headquarters) utilizing the employee number in the upper right corner of the divider sheets identified by the route to literal as follows:
  - a. Route to functional area indicated by the third and fourth digits, if the first two digits are the SPC code.
  - b. If the first two digits are a FO code, gather all transcripts between FO coded divider sheets and mail to the appropriate FO for further sorting and distribution. Shipments of transcripts to FO must be controlled with Form 3210 and must be addressed to the attention of FMB mail room.
- (3) Priority must be given to mailing the FO transcripts on the same day they are received from Computer Branch. SPC transcripts must be distributed the same day as well; but mailing FO transcripts has a higher priority than SPC Distribution when time is a factor.

3.13.62.11.2  
(01-01-2016)  
**Tax Return Print  
(TRPRT) Requested  
Transcripts/Graphic  
Prints (Daily)**

- (1) Receive Transcript print from run RDB-14/RDB-24.
- (2) Route to the SPC functional area or Field Office (FO) (including Headquarters) utilizing the employee number in the upper right corner of the divider sheets identified by the route to literal as follows:
  - a. Route to functional area indicated by the third and fourth digits, if the first two digits are the SPC code.
  - b. If the first two digits are a FO code, gather all transcripts between FO coded divider sheets and mail to the appropriate FO for further sorting and Distribution. Shipments of transcripts to FO must be controlled with Form 3210 and must be addressed to the attention of FMB Mail room.
- (3) Priority must be given to mailing the FO transcripts on the same day they are received from Computer Branch. SPC transcripts must be distributed the same day as well; but mailing FO transcripts has a higher priority than SPC Distribution when time is a factor.

3.13.62.11.3  
(01-01-2015)  
**IDRS Claims Disposition  
Record Listing**

- (1) Forward both copies to the SPC Refund Inquiry function.

3.13.62.11.4  
(01-01-2015)  
**IDRS Diagnostic  
Transcripts, DIAG-P and  
DIAG-Q TRS-04**

- (1) Route to User Support Staff.

- 3.13.62.11.5  
(01-01-2015)  
**IDRS Terminal Usage  
Reporting System  
(Report Symbol  
NO-D:C:H-241)  
(TUR-50-01)**
- (1) Distribute according to local requirements.
- 3.13.62.11.6  
(02-22-2023)  
**Form 8288/ Form  
8288-A, OECD**
- (1) Form OECD - Mail with letter to appropriate treaty country. See Exhibit 3.13.62-10.
- Note:** DO NOT MAIL WITHOUT EXPRESS PERMISSION FROM THE OFFICE OF THE A/C (INTERNATIONAL). APPROVAL CAN BE OBTAINED BY TELEPHONE CONTACT FTS 447-1484.
- (2) Reports - Summary of Foreign Investment Real Property Tax Act (FIRPTA) Tax Withheld and IRC 1446(f)(1) withholding- Send to Statistics of Income (SOI).
- (3) Summary of Form OECD - Send to SOI and A/C (International).
- (4) Reconciled - Send to A/C (International), 950 L'Enfant Plaza S.W., Attn: LM:IN:I:A Washington, DC 20024-2123.
- 3.13.62.11.7  
(01-01-2015)  
**Payer Master File (PMF)  
Uncollectable  
Unpostables Meeting  
Penalty Criteria for TY  
XX (P/R/F 102-95-11)**
- (1) Route to Information Returns Processing (IRP) Civil Penalty Unit.
- 3.13.62.11.8  
(01-01-2015)  
**Form 972 Listing  
(102-8C-41)**
- (1) Route to Civil Penalty Unit.
- 3.13.62.11.9  
(01-01-2016)  
**Employee Plans Master  
File / Exempt  
Organization (EPMF/EO)  
Registers, Notices and  
Listings**
- (1) See Exhibit 3.13.62-2, EO Output and Distribution, Exhibit 3.13.62-3, Exempt Organizations - States of Jurisdiction, Exhibit 3.13.62-4, TE/GE Mailing Addresses for Headquarters, Submission Processing Campuses, Area Offices, EP Processing Center, and Associate Area Office, Exhibit 3.13.62-5, EPMF Output Reports and Distribution, and Exhibit 3.13.62-7, Social Security Administration (SSA) Addresses.
- 3.13.62.11.10  
(01-01-2015)  
**IDRS Correspondex C  
Letter Handling  
Procedures**
- (1) Receive IDRS C Letters (CRX0310) from computer operations in cut sheet format and route to letter review for review and association with other documents. Return Envelope E-205 (window envelope) must be inserted with each C Letter, when applicable, to facilitate the taxpayer returning their response to appropriate area within the campus. All C Letters now have a cover page that contains a return address with a nine-digit service center ZIP Code and a POSTNET bar code which can be read and sorted on incoming mail to route to the appropriate functional area designated to work the replies. C Letters from this file are commonly referred to as "**Complex C Letters.**"

- (2) After receiving the letters from the letter review area, seal and route to Mail Sorters for Presorting or seal and meter depending on local practices. Return envelope E-73 may be substituted if desired locally.

**Note:** Mailer envelope E-125L must be used whenever a C Letter is to be mailed via certified or registered mail except when the cover page contains the computer-generated certified mail number and bar code, then use E-142.

3.13.62.12  
(01-01-2015)  
**Miscellaneous Registers,  
Notices, Listings and  
Forms**

- (1) This subsection provides Distribution instructions for miscellaneous registers, notices, listings and forms.

3.13.62.12.1  
(01-01-2015)  
**DMF Agency Address  
File (480-15-21)**

- (1) One copy to Submission Processing Center, Adjustments.
- (2) One copy to Submission Processing Center, Taxpayer Advocate Office.
- (3) Two copies to each Taxpayer Assistance Center, Attn: Area Assistance.
- (4) One copy to Notice Review Section.

3.13.62.12.2  
(01-01-2015)  
**MF Report of U.S.  
Internal Revenue  
Receipts, IMF (480-40-11)  
and BMF (180-40-11)**

- (1) One copy to Area Office, Regional Chiefs Customer Service.
- (2) One copy to Submission Processing Center, Accounting Branch.

3.13.62.12.3  
(01-01-2015)  
**EPMF (IRAF) Report of  
U.S. Internal Revenue  
Receipts**

- (1) One copy to Headquarters, SE:W:CAS:SP:IMF:N.
- (2) One copy to Area Office, Regional Chiefs Customer Service.
- (3) One copy to SPC Accounting Branch.

3.13.62.12.4  
(01-01-2015)  
**Summary of Excise Tax  
Liabilities (Report  
Symbol TREAS-92)  
(180-40-11 and  
180-50-11)**

- (1) One copy to Area Office, Regional Chiefs Customer Service.
- (2) One copy to Submission Processing Center Accounting Branch.
- (3) One copy to Submission Processing Center Accounting Branch, Attn: Reports Analyst.

3.13.62.12.5  
(01-01-2015)  
**Million Dollar BMF EPMF  
Reports (Weekly  
180-46-11) (Monthly  
180-48-11)**

- (1) Send to SPC Accounting Branch, Attn: Reports Analyst.



- 3.13.62.12.6  
(01-01-2015)  
**Report of Corporate  
Collection - Table S-2  
(Report Symbol  
TREAS-91) (180-40-11)**
- (1) Copy to Area Office, Attn: Regional Chiefs Customer Service.
- 3.13.62.12.7  
(01-01-2015)  
**Report of Individual  
Collections - Table S-2  
(TREAS-91) (480-40-11)**
- (1) Copy to Area Office, Attn: Regional Chiefs Customer Service.
- 3.13.62.12.8  
(01-01-2015)  
**Quarterly Excise Tax  
Listing, Posting  
Summary for the  
Processing Quarter  
Ended, or Special  
Posting Summary  
(701-73-11 and  
707-73-12)**
- (1) Send to Accounting Branch, Attn: Reports Analyst.
- 3.13.62.12.9  
(01-01-2015)  
**Wager - Tax Forms  
(701-83)**
- (1) Send two copies to Fraud Detection Centers.
- 3.13.62.12.10  
(01-01-2015)  
**Report of ES  
Declarations Filed and  
ES Claims Validated  
(Report Symbol  
NO-3(17)(41)0-82)  
(480-40-11)**
- (1) One Copy to Area Office, Attn: Regional Chiefs Customer Service.  
(2) One copy to SPC Accounting Branch.
- 3.13.62.12.11  
(01-01-2015)  
**Report of Overpayment  
Offsets (Report Symbol  
NO-3(17)(41)0-83)  
(480-40-11)**
- (1) One copy to Area Office, Attn: Regional Chiefs Customer Service.  
(2) One copy to SPC Accounting Branch.
- 3.13.62.12.12  
(01-01-2015)  
**Report Form 720 IRS  
Numbers (Report  
Symbol NO03(17)(41)0-  
268) (Run 701-29-11)**
- (1) Send to SPC Accounting Branch, Attn: Reports Analyst.



- 3.13.62.12.13 (1) Ship File Label SCF 01 - 12 to the following address: U.S. Department of  
(01-01-2016) Labor 200 Constitution Ave., N.W. Washington, DC 20210-0001 ATTN: Mary  
**Employee Plans Master Bryant Rm N5454.**  
**File (EPMF SCCF Extract**  
**Tape (OSPC only)**
- 3.13.62.12.14 (1) Send to Criminal Investigation Control.  
(01-01-2015)  
**Control Case Inventory**  
**(735-07-11 and**  
**735-37-11)**
- 3.13.62.12.15 (1) Send to appropriate Compliance Field Territory Office.  
(01-01-2015)  
**Form 2290 Discrepancy**  
**Cases (802-19-11)**
- 3.13.62.12.16 (1) Send two copies of the Notice List to Notice Review function.  
(01-01-2015)  
**Notice List, (460-31-14**  
**and 160-31-12)**
- 3.13.62.12.17 (1) Send to Accounting Branch Reports Analyst.  
(01-01-2015)  
**Special Excise Tax List**  
**(701 OM 11)**
- 3.13.62.12.18 (1) Two copies to National Office 5000 Ellin Road New Carrollton, MD  
(01-01-2015) 20706-1348 Attn: SE:TS:CAS:SP:IMF:DPIC  
**Report of Mathematical**  
**Verification of Returns**  
**(Report Symbol**  
**NO-D:R:R-31)**
- 3.13.62.12.19 (1) One copy to Area Office, Attn: Area Director.  
(01-01-2015)  
**Report of Frozen Credits** (2) One copy to Chief, Management Staff.  
**(Report Symbol** (3) One copy to Headquarters, DC:TS:CAS:SP  
**NO-D:R:R-58)**
- 3.13.62.12.20 (1) Route to Adjustments Branch.  
(01-01-2015)  
**Adjustment Information**  
**Report (480-40-11)**
- 3.13.62.12.21 (1) Send to Accounting Branch.  
(01-01-2015)  
**Special Posting**  
**Summary (701-OM-12)**

- 3.13.62.12.22 (1) Send to appropriate FO ATTN: Case Processing or Technical Support.  
(01-01-2015)  
**Bankruptcy Open Cases**  
**(737-24-11 737-27-11)**
- 3.13.62.12.23 (1) Send to Taxpayer Relations Branch.  
(01-01-2015)  
**Child Support**  
**Enforcement Agencies**  
**Project 419 RUN**  
**460-18-11**
- 3.13.62.12.24 (1) Send to Accounting Branch.  
(01-01-2015)  
**Million \$ Exempt**  
**Organization Report**  
**(180-56-11)**
- 3.13.62.12.25 (1) Send to Adjustments Branch.  
(01-01-2015)  
**Department of the Army**  
**Form 5174-R Refund of**  
**Prior Year Salary**  
**Overpayment**
- 3.13.62.12.26 (1) Send to Headquarters, DC:TS:CAS:SP:IMF.  
(01-01-2015)  
**Direct Deposit Activity**  
**Report Year to Date**  
**1040-ERA (480-26-14)**
- 3.13.62.12.27 (1) Send to Headquarters, DC:TS:CAS:SP:IMF  
(01-01-2015)  
**Electronic Filed Returns**  
**and Direct Deposit for**  
**RUN Control (480-26)**
- 3.13.62.12.28 (1) Send three copies to SPC Accounting Branch.  
(01-01-2015)  
**TRACS Listing (Limited**  
**Payability, Reclamation,**  
**Unavailable Check,**  
**Miscellaneous, and**  
**Payment Over**  
**Cancellations) (793-12)**
- 3.13.62.12.29 (1) See Exhibit 3.13.62-17, AIMS Outputs: Shipping Address and Exhibit 3.13.62-  
(01-01-2016) 18, Abusive Tax Shelter.  
**Distribution of AIMS**  
**Outputs**

- 3.13.62.12.30  
(01-01-2015)  
**Computerized Uniform  
Workload Study and  
Examination Planning  
System (NO-4000-439)**
- (1) Bind and send Workload and Planning Reports 418-96-11, to appropriate area office, ATTN: Chief, Examination Division.
- 3.13.62.12.31  
(01-01-2015)  
**BMF-MF Currency  
Transaction Report  
Matching Program  
Listing (160-40-11)**
- (1) Send to Examination Branch.
- 3.13.62.12.32  
(01-01-2015)  
**Form 720 Excise Tax  
Selection Lists and  
Grade Summaries  
(180-05-11)**
- (1) Field Selection List:
- a. Separate by area office.
- b. Send two copies to the appropriate Field Excise Territory Manager.
- (2) Field Grade Summary:
- a. Separate by area office.
- b. Send one copy to the appropriate Field Excise Territory Manager.
- 3.13.62.12.33  
(01-01-2015)  
**Form 720 District  
Liability Reports  
(180-07-11)**
- (1) Separate by area office.
- (2) Send one copy to the appropriate Field Excise Territory Manager.
- 3.13.62.12.34  
(01-01-2015)  
**Form 720 Excise Tax  
Abstract Lists  
(180-OD-11)**
- (1) Separate by area office.
- (2) Send ten copies to the appropriate Field Excise Territory Manager.
- 3.13.62.12.35  
(01-01-2015)  
**Form 720 Excise Tax  
Index Lists (180-OF-11)**
- (1) Separate by area office.
- (2) Send to the appropriate FO Excise Territory Manager.
- 3.13.62.12.36  
(01-01-2015)  
**Annual Audit Form 2290  
Alphabetic Listing  
(802-33-11)**
- (1) Send to the appropriate Field Excise Territory Manager.
- 3.13.62.12.37  
(01-01-2015)  
**Form 2290 Liability  
Report - Field Counts  
(802-38-11)**
- (1) Send one copy to the appropriate Field Excise Territory Manager.

- 3.13.62.12.38  
(01-01-2015)  
**Form 2290 Liability  
Report - Region Counts  
(802-38-12)**
- (1) Send the second copy to Headquarters — Excise Tax Program, SE:S-:C:CP:RC:EX.
- 3.13.62.12.39  
(01-01-2015)  
**Annual Alpha Wagering  
Tax List for Examination  
(Form 11C and Form 730  
Filers) (110-05-11)**
- (1) Send two copies to the appropriate Field Office, Attn: Excise Territory Manager.
- (2) Send one copy to the appropriate Field Office, Attn: Chief, Criminal Investigation.
- (3) Send one copy to the appropriate Regional Office (RO), Attn: Compliance Area Director (Criminal Investigation).
- 3.13.62.12.40  
(01-01-2015)  
**District Liability Report  
(Form 11C and Form 730  
Filers) (110-05-11)**
- (1) Send to the appropriate FO, Attn: Excise Territory Manager.
- 3.13.62.12.41  
(01-01-2015)  
**Regional Liability Report  
(Form 11C and Form 730  
Filers) (110-05-12)**
- (1) Send to the appropriate RO, Compliance Area Director (Examination).
- 3.13.62.12.42  
(01-01-2015)  
**Report of Individual  
Income Tax Examination  
Changes (Form 1902-B)  
(ACR-3000)**
- (1) Burst.
- (2) Send to Campus Examination or Collection Branch.
- 3.13.62.12.43  
(01-01-2015)  
**Form 1902-B Error  
Register (ACR-3000)**
- (1) Send to Campus Examination or Collection Branch.
- 3.13.62.12.44  
(01-01-2015)  
**Examination ZIP Code  
Report (Annual)  
(480-54-11 and  
118-31-12)**
- (1) Send both copies to Headquarters SE:S:C:CP:CW:GRS.

3.13.62.12.45

(01-01-2016)

**Form 1120 Alpha Lists  
and North American  
Industry Classification  
System Codes (NAICS)  
Code Summaries  
(118-19-11, 118-23-11,  
and 118-31-11)**

- (1) Send Returns Posted List, Form 1120 (118-23-11):
  - a. Parts 1 and 2 to Compliance Field Territory Office.
  - b. Part 4 to SPC Examination Branch.
- (2) Send Asset PIA Code Summary, Form 1120, (118-19-11) (one copy only) to:
  - a. Each area office, ATTN: PSP Support Manager.
  - b. Each SPC, ATTN: Chief, Exam Classification.
  - c. Headquarters, ATTN: Team Manager, Exam Classification.

**Note:** Area office send:

  - d. Parts 1 and 2 to Compliance Field Territory Office.
  - e. Part 4 to Headquarters (DC:TS:CAS:SP), Project 118 Analyst.
- (3) Send Post of Duty Summary and Comparison Form 1120 (118-31-11):
  - a. Part 2 to Headquarters (DC:TS:CAS:SP), Project 118 Analyst.
  - b. Part 3 - Make sufficient photocopies of Part 3 to provide one complete copy for each Compliance Field Territory Office within service jurisdiction.

3.13.62.12.46

(01-01-2015)

**Examination Return  
Preparer Listings and  
Outputs**

- (1) Audit Prepares (IMF and BMF) Inventory Listings (Runs 480-1Y-11 and 480-1Y-12)
  - a. Send area office portions to the Program Coordinator in the appropriate Compliance Field Territory Office.
  - b. Send the SPC portion to the Examination Coordinator Management Support Division.
- (2) Audit Prepares (IMF and BMF) Volume Listings (monthly) (480-1V-11 and 480-1V-12)
  - a. Send one copy to the Program Coordinator in the appropriate Compliance Field Territory Office.
  - b. Send one copy to the Examination Coordinator Management Support Division.

3.13.62.12.47

(01-01-2015)

**Listing of IMF/BMF  
Prepared Returns  
(437-42-11 and  
437-42-12)**

- (1) Send to the appropriate Compliance Field Territory Office.

3.13.62.12.48

(01-02-2019)

**International Boycott  
Report (Form 5713)  
Philadelphia Submission  
Processing Center  
(PSPC only)**

- (1) Destroy

- 3.13.62.12.49 (01-01-2015)  
**Centralized Files and Scheduling System Letters (CSP 4143)**
- (1) Route to Examination Branch.
- 3.13.62.12.50 (01-01-2015)  
**Math Error Abatement Program and Unallowable Items Reports (445-75-11)**
- (1) Send to Examination Branch.
- 3.13.62.13 (01-01-2015)  
**Confirmation of Request for Information Return Listing, CP-2018 (IRP 05.42)**
- (1) Send to area office if Field Office (FO)/ Area Office (AO) is specified.
- a. Send to SPC function specified in heading if FO/AO is blank.  
b. Send to SPC Criminal Investigation if undeterminable.
- 3.13.62.13.1 (01-01-2015)  
**IRMF Request Counts (IRP-05-41)**
- (1) Send to Management Support Division.
- a. BWH Control-Listing/Bad Payer List (BWH0140).  
b. Only Recreate Notice Request Performed by Management Staff for 1st 90 days after notice issue date.  
c. After 1st 90 days from notice issue date ECC-MTB responsible for notice recreates.
- 3.13.62.13.2 (01-01-2015)  
**Underreporter CP-2000 Report by Area Office (URX 37)**
- (1) Send to Management Support Division, SPC Information Returns Processing (IRP) Coordinator.
- 3.13.62.13.3 (01-01-2015)  
**Underreporter CP-2501 Report by Area Office (URX31)**
- (1) Send to Planning and Analysis Staff, SPC Automated Underreporter (AUR) Analyst.
- 3.13.62.13.4 (01-01-2015)  
**Return Charge-Out (URX07)**
- (1) Send to Planning and Analysis Staff, SPC AUR Analyst.
- 3.13.62.13.5 (01-01-2015)  
**Underreporter File Labels (URX93)**
- (1) Apply file labels to case folders and send to Underreporter function.

3.13.62.13.6 (01-01-2015) <b>Multiple Filer Examination Notice (MUL 20-40)</b>	(1) One copy to file. (2) Two copies to Examination Branch.
3.13.62.13.7 (01-01-2015) <b>MFS 3 Case Notice (MFS 20-41)</b>	(1) One copy to files. (2) Two copies to Examination Branch.
3.13.62.13.8 (01-01-2015) <b>Multiple Filer Examination Case Summary (MUL 20.41) (Periodically)</b>	(1) One copy to Field Territory Manager. (2) One copy to Headquarters, Examination Division, SE:S:C:CP.
3.13.62.13.9 (01-01-2015) <b>MFS 3 Inventory (404-07-12)</b>	(1) One copy to Headquarters, IS:S:TS:W, A-3 NCFB. (2) Two copies to SC Examination Branch.
3.13.62.13.10 (01-01-2015) <b>SPC Address Updates (404-81) Optional to Print this File</b>	(1) Send to Underreporter function.
3.13.62.13.11 (01-01-2016) <b>Distribution of Collection Outputs</b>	(1) See Exhibit 3.13.62-21, Case Assignment Listings.
3.13.62.13.12 (01-01-2016) <b>Daily Transaction Register (DTR 03-11)</b>	(1) Send to Compliance Services Collection Operations (CSCO).
3.13.62.13.13 (01-01-2015) <b>Delinquency Investigation (TDI) Inventory Profile and Delinquent Account Inventory Profile (Form 3624-3 pt.)</b>	(1) Send CSCO, DAIP (Delinquent Account Inventory Profile)(TDA 40-11). (2) Send CSCO DIAL (Delinquent Investigation/Accounts Listing). (3) Send to Accounting Branch Non-Masterfile (NMF) DAIP (Delinquent Account Inventory Profile) (TDA 41).

- 3.13.62.13.14 (1) Send CSCO.  
(01-01-2015)  
**Delinquent Account and  
Delinquent Investigation  
ZIP Code Summaries  
(TDI 37)**
- 3.13.62.13.15 (1) Burst and send CSCO.  
(01-01-2015)  
**Levy Source Listing  
(TDA 13)**
- 3.13.62.13.16 (1) Send 1 copy to appropriate area office.  
(01-01-2015)  
**IDRS Collection Listing  
of Unreversed TC 598  
(TDI 45)** (2) Send 1 copy to Headquarters, PC:E:D.  
(3) Send 1 copy to Compliance Area Director (COLL).
- 3.13.62.13.17 (1) Send CSCO. **EXCEPTION:** Send Employee Plans Masterfile (EPMF) to ECU  
(01-01-2016) M/S Ogden only.  
**IDRS Notification of  
Unreversed Transaction  
Code (TC) 594 and TC  
599**
- 3.13.62.13.18 (1) Send CSCO.  
(01-01-2015)  
**IDRS Collection Listing  
of Selection Code 92  
(TDI 45)**
- 3.13.62.13.19 (1) Send CSCO.  
(01-01-2015)  
**Installment Agreement  
Accounts List (TDA 19)**
- 3.13.62.13.20 (1) Send CSCO.  
(01-01-2015)  
**Return Delinquency  
Notice Review Register  
(IT&D)**
- 3.13.62.13.21 (1) Send to appropriate area office, Attn: Case Processing or Technical Support.  
(01-01-2015)  
**Expired TC 530  
Accounts Listing  
(721-56-11)**
- 3.13.62.13.22 (1) Send to appropriate Field Territory Manager, Collection.  
(01-01-2015)  
**BMF Canvass Directory  
(720-15)**



- 3.13.62.13.23 (01-01-2015) (1) Send 1 copy to area office, Attn: Collection Files.
- 53 (Uncollectable Accounts) Register and Uncollectable Accounts Greater than \$25,000 Register (721-07-11)** (2) Send 1 copy to area office, Attn: Case Processing or Technical Support.
- 3.13.62.13.24 (01-01-2016) (1) Send to Compliance Area Director (Collection).
- Recap of Accounts Currently Not Collectible (Report Symbol NO-5000-149) (737-18-11) (All Submission Processing Centers (SPC) except Ogden Submission Processing Center (OSPC), Memphis Campus and Andover Campus)**
- 3.13.62.13.25 (01-01-2015) (1) Send IRC Section 2032A and IRC 6324B Election Indicator Lists:
- IRC 2032A Election Indicator List and IRC 6324B Lien Indicator List (701-30-11)**
- a. One copy to FO Collection Division, Attn: Chief, Case Processing or Technical Support.
- b. One copy to Estate and Gift Territory Manager.
- (2) Send 1 copy of IRC Section 6324B Lien Indicator List to Collection Division, Attn: Case Processing or Technical Support.
- 3.13.62.13.26 (01-01-2015) (1) Send CSCO.
- IRS Employee Delinquency Notice List (SUP-04-42)**
- 3.13.62.13.27 (01-01-2015) (1) Send CSCO the following listings:
- Large Dollar ARDI Listing (TDA-80)**
- a. Master Listing TDA 8111
- b. SPC Listing TDA 8211
- (2) Send to Regional Commissioner, 2 copies of area office Listing TDA 8212.
- 3.13.62.13.28 (01-01-2015) (1) Separate and distribute 1 copy of their listing to each area office, **ATTN:** Case Processing or Technical Support.
- IMF and BMF Report of Accounts Suspended Due to Bankruptcy (5000-91/IMF and 5000-92/BMF)**

3.13.62.13.29  
(01-01-2015)  
**TDI Supplements**

- (1) Send CSCO the following listings:
  - a. Fail to Match List (SUP-05-41)
  - b. Supplement Report (SUP-05-40)
  - c. Employee Listing (SUP-04-42)
- (2) Send to Headquarters A/C SE:LM:IN:C:C, Territory Listing (SUP-04-40).

3.13.62.13.30  
(01-01-2015)  
**Employment  
Commission Information  
Listing from Run TDA-64**

- (1) Send CSCO.

3.13.62.13.31  
(01-01-2015)  
**Large Dollar Tracking  
Report (TDA-83)**

- (1) Send to Headquarters, Small Systems Support HQ:F:I Rm. 6209.

3.13.62.13.32  
(01-01-2015)  
**Delinquent Returns  
Activity Report, (Report  
System NO-5000-139)  
(737-43-11)**

- (1) Send edited report tapes form ECC-MTB to SPC using the following list:

File number	SPC	Region
737-43-11	ATPC	SER
737-43-13	KSPC	MSR
737-43-14	CSPC	NER
737-43-15	AUSPC	MSR
737-43-16	ANPC	NER
737-43-18	PSPC	NER
737-43-19	FSPC	WR

- (2) Each SPC will:
  - Print two report copies from tape.
  - Send to appropriate Area Office, ATTN: Compliance Area Director (COLL)
- (3) NER will mail to the following address:
 

IRS  
950 L'Enfant Plaza South, SW  
Washington, DC 20024-2123 Rm. 3311  
**ATTN:** Compliance Area Director Collection SE:LM:IN:D:C  
Marilyn Correa

- 3.13.62.13.33  
(01-01-2015)  
**IMF Report of  
Non-Bankruptcy  
Litigation Accounts  
(5000-225) (737-32-11)  
and BMF Report of  
Bankruptcy Litigation  
Accounts (5000-226)**
- (1) Separate and distribute to each area office a copy of their area office listing,  
**ATTN: Case Processing or Technical Support.**
- 3.13.62.13.34  
(01-01-2015)  
**Employer Tax Employee  
Project (ETEP) IMF  
Generated Leads**
- (1) Information Systems Management (MITS:S:CP:E:IH) will produce following:
- 10 batches of ETEP IMF generated leads
  - One batch for each SPC
  - Within each batch one set of ETEP IMF Generated Leads for each area office
  - Produce a count showing the total number of cases for that set of ETEP lead source documents, at the end of each set of ETEP Lead Source Documents
- (2) Each SPC will distribute these leads to their area offices, Attn: ETE Coordinator. The cumulative reports are to be sent to the following addresses:
- Internal Revenue Service  
5000 Ellin Rd.  
Lanham, MD. 20706-1348  
(MITS:S:CP:E:IH) NCFB
- Internal Revenue Service  
1111 Constitution Ave NW RM 7539 (SE:S:CO:C:P)  
Washington, DC 20224-0001
- 3.13.62.13.35  
(01-01-2015)  
**Incorrect Mail Label Data  
Register (707-13-11)**
- (1) Route to Entity Control.
- 3.13.62.14  
(01-01-2015)  
**Distribution of Taxpayer  
Service Outputs**
- (1) This subsection provides Distribution instructions for Taxpayer Service Outputs and SPC Control File Outputs.
- 3.13.62.14.1  
(01-01-2015)  
**Taxpayer Service Quality  
Review Reports (Report  
Symbol NO-TR:R:T-126)  
(QMS 06-40)**
- (1) Send to the appropriate area office, Attn: Chief, Taxpayer Service.

3.13.62.14.2 (1) Use table below to distribute listing of undelivered refund checks:  
(01-01-2015)

**Listing of Undelivered  
Refund Checks  
(714-39-11, 714-40-11,  
39-21 and 40-21)**

<b>*714-39-11</b>	<b>**714-39-21</b>	<b>***714-40-21</b>
(a) Send 1 copy of each listing to SPC Penalty Area Office (PAO).	(a) Send 3 copies to appropriate FO Chief, Taxpayer Division.	(a) Send 3 copies appropriate FO Chief, Taxpayer Service Division.
(b) Send 1 copy of the October listing only to Fraud Detection Centers.	(b) Send 1 copy to Fraud Detection Centers (QRDT).	(b) Send 1 copy to Fraud Detection Centers (QRDT).
(c) Separate 4 copies of each listing by FO: <ul style="list-style-type: none"> <li>• Send 1 copy to appropriate FO Attn: Chief, Taxpayer Service Division. FO 66 and 98 to OP:IN:D:CS.</li> <li>• Send 1 copy to PAO in FO.</li> <li>• Send 2 copies to the PAO in FO.</li> </ul>	(c) Send 1 copy PAO in FO. <b>** (August prior year in ZIP Code sequence).</b>	(c) Send 1 copy to PAO in FO. <b>*** (August prior year in Alpha Sequence).</b>

(2) **Print 6 copies of October listing; 6 copies of January listing.**

3.13.62.15 (1) Send 1 copy to PAO in FO.  
(01-01-2015)

**Distribution of FUTA  
Program Outputs**

3.13.62.16 (1) See Exhibit 3.13.62-23, Criminal Investigation Case Management and Time  
(01-01-2016) Reporting System and Exhibit 3.13.62-24, Correspondence Letters Reports.

**Distribution of Criminal  
Investigation Outputs**

3.13.62.16.1 (1) Send to area office, SPC or Headquarters Criminal Investigation, if specified.  
(01-01-2015)

(2) Send to SPC Criminal Investigation, if undeterminable.

**Unmatchable  
Information Return  
Output (UIR 25-40 and  
UIR 27-40)**

3.13.62.16.2  
(01-01-2015)  
**Multiple EIN/Common  
Address Listing  
(125-27-11-May and  
139-23-11-July)**

- (1) Send to Chief, Fraud Detection Centers.

3.13.62.16.3  
(07-09-2020)  
**Returned EIP Debit  
Cards**

- (1) If a taxpayer returns a debit card indicating "Economic Impact Payment", forward the returned debit card along with any document(s) to the Refund Inquiry Unit in a sealed envelope or container using Form 3210, Document Transmittal. List the debit card number on the Form 3210.

**Note:** If the Refund Inquiry Unit is located in another building, seal the debit cards in an envelope and place in a lockable canvas bag or container, or double wrap and double seal in an opaque paper envelope or box.

3.13.62.16.4  
(01-01-2015)  
**Criminal Investigation  
Case Management and  
Time Reporting System  
(Report Symbol  
NO-OP:CI-46)**

- (1) Group and Field Level Reports and Date Tables for shipment of reports:

Produce Reports	Ship Reports
*01/02/2001	01/05/2001
02/05/2001	02/08/2001
03/05/2001	03/08/2001
*04/02/2001	04/05/2001
05/01/2001	05/04/2001
06/04/2001	06/07/2001
*07/02/2001	07/05/2001
08/03/2001	08/06/2001
09/04/2001	09/06/2001
*10/01/2001	10/04/2001
11/05/2001	11/08/2001
12/03/2001	12/06/2001
*01/02/2002	01/04/2002

- (2) Regional/National Level Reports (Enterprise Computing Center at Martinsburg (ECC-MTB) Only):

Produce Reports	Ship Reports
*01/08/2001	01/11/2001
02/05/2001	02/08/2001
03/05/2001	03/08/2001
*04/02/2001	04/05/2001
05/01/2001	05/03/2001
06/04/2001	06/07/2001
*07/02/2001	07/05/2001
08/06/2001	08/09/2001
09/04/2001	09/06/2001
*10/01/2001	10/04/2001
11/05/2001	11/08/2001
12/03/2001	12/06/2001
*01/07/2002	01/10/2002

3.13.62.17  
(01-01-2015)  
**Data file PCS0801xxxx**

- (1) Generated weekly at Martinsburg Computing Center / Andover Service Center (ECC-MTB/ANSC).
- (2) Individual file of Partnership Control System (PCS) updates for each AIMS database where xxxx represents the SCAB for the AIMS Service Center (SC).

3.13.62.17.1  
(01-01-2015)  
**Data file PCS1001**

- (1) Generated weekly at ECC-MTB/ANSC.
- (2) Downloaded copy of the PCS database.
- (3) Used at ECC-MTB and ECC-MEM to refresh SC PCS databases at both CCs.

3.13.62.17.2  
(01-01-2015)  
**Data file PCS0719**

- (1) PCS datafile FTP monthly from Enterprise Computing Center, Martinsburg Andover Service Center (ECC-MTB/ANSC) to CSC for use by Appeals.

3.13.62.17.3  
(01-01-2015)  
**Data file PCS2502xxxx**

- (1) Generated weekly at each Service Center (SC) and FTP (from ECC-MEM) or copied (from Enterprise Computing Center, Martinsburg Brookhaven Service Center (ECC-MTB/BSC), Philadelphia Service Center (PSC), Ogden Service Center (OSC), Austin Service Center (AUSC) to ECC-MTB/ANSC.

3.13.62.17.4  
(01-01-2016)  
**Report file PCS2801**

- (1) Generated on demand at Campus Tax Equity and Fiscal Responsibility (TEFRA) Function (CTF) campuses (Brookhaven and Ogden) or at National Office.

- 3.13.62.17.5  
(01-01-2015)  
**Notice files PCS4142, PCS4242, PCS4342, PCS4442, PCS4542, PCS4742, PCS4842, PCS4942**
- (1) Taxpayer Notice files generated at Enterprise Computing Center, Memphis (ECC-MEM) or ECC-MTB and electronically transmitted to CTF campuses for printing and mailing.
  - (2) See Exhibit 3.13.62-46 for Letter Numbers and descriptions.
- 3.13.62.17.6  
(01-01-2015)  
**Data file PCS5302**
- (1) Generated weekly at ECC-MTB/ANSC and electronically copied to the Ogden CTF for local use.
- 3.13.62.17.7  
(01-01-2015)  
**Data file PCS6701/ PCS 6702**
- (1) Report files generated monthly at ECC-MTB/ANSC.
  - (2) Written to compact disk (CD) and distributed to Tax Equity and Fiscal Responsibility Act (TEFRA) contacts.
- 3.13.62.17.8  
(01-01-2016)  
**Print file PCS7001**
- (1) Generated weekly at ECC-MTB/ANSC and electronically transferred to the two CTF campuses at Brookhaven and Ogden for printing of included reports.
  - (2) See Exhibit 3.13.62-46, Remittance Processing System, for Report Numbers and descriptions.
- 3.13.62.17.9  
(01-01-2015)  
**Data file PCS9101**
- (1) A copy of PCS1301 used by BSC and OSC and input into PCS28 (IVL).
- 3.13.62.18  
(01-01-2016)  
**Shipping Procedures for Statistics of Income (SOI) Material**
- (1) See IRM 1.13.3, *Statistics of Income - Document Management*.
- 3.13.62.19  
(01-01-2015)  
**Taxpayer Compliance Measurement Program (TCMP)**
- (1) Send to Taxpayer Relations Branch.
- 3.13.62.20  
(01-01-2015)  
**Social Security Administration (SSA) Shipments**
- (1) This subsection provides instructions for the various documents shipped to SSA, including SSA addresses and any items returned from SSA.
- 3.13.62.20.1  
(01-01-2017)  
**Transmittal of Documents to SSA**
- (1) Sort all documents by form number. Forward any document relative to correspondence directing replies to a specific address:
    - a. Form 8955-SSA must be mailed to Ogden, M/S 6054. OSPC will date stamp and forward to the Social Security Administration (SSA). OSPC will extract any item meant for IRS processing and route to the applicable function. OSPC will mail the Form 8955-SSA (no IRS documents or correspondence) to SSA at the following address:

Social Security Administration  
Data Operations Center  
Attn: ERISA Process  
1150 East Mountain Dr  
Wilkes-Barre, PA 18702-7797

- b. Sort to Group G, if no group specified for a document.
  - c. If current procedures specify additional sorting within a category, continue to perform these sorts while maintaining previously made sort categories.
- (2) Maintain numeric category integrity, merge various classifications into groups. Grouping is required because each group will be sent to a different processing function at SSA.
- (3) Prepare listing by Social Security Number/Employer Identification Number (SSN/EIN) on plain paper and transmittal Form 3210. Do not forward more than one group in the same transmittal.

**Note:** Documents requiring listings of SSN or EIN of each item, SSA 7041A, SPCs now have the option of microfilming these forms before the forms are shipped to SSA. Microfilming is in lieu of preparing form listing. These forms **must** be sorted by form type and quantity indicated.

- (4) Prepare transmittal Form 3210s for the remainder of the forms not requiring specific transmittal controls in accordance with the following instructions:
- a. Enter the transmittal code; do not use a number in the A control series.
  - b. Enter the notation IRS-SSA Group Correspondence in the Document Identification portion of the Form 3210; note the appropriate group symbol, i.e., A, B, C, D, etc., after the word Group
  - c. Estimate the total number of items in the count or estimate column.
  - d. No entries are required in the Remarks column.
  - e. Ship the containers under control of Form 3210, Document Transmittal:
    - Sealed with heavy tape or double sealed envelopes.
    - Prepare a separate Form 3210 with a separate transmittal number for each container.
    - Place the original and two copies of Form 3210 in each container and file the fourth copy.
    - Transmit to SSA daily if volume warrants, but not less than once each week.

**Note:** All IRS employees and contractors are responsible for protecting any PII that they may have in their possession, whether the PII is in paper form, or on IRS computer equipment. The loss, theft or unauthorized disclosure of PII places individuals at serious risk for identity theft and invasion of privacy. Additionally, the proper protection of PII helps maintain taxpayer confidence and the IRS' reputation for privacy protection, which are critical for IRS to perform its mission.

Refer to IRM 10.5.1, *Privacy and Information Protection, Privacy Policy*, for additional guidance and IRM 10.5.6.9.2, Mail.



3.13.62.20.2  
(01-01-2016)  
**SSA Addresses**

- (1) See Exhibit 3.13.62-7, Social Security Administration (SSA) Addresses, for SSA Addresses.

3.13.62.20.3  
(01-01-2016)  
**Group A Contents**

- (1) Transmittal of Form W-3 and Form W-2 from the reconciliation and delinquent Form W-3 and Form W-2 to SSA (regular and special).
  - a. Arrange the schedules in stacks. Sort separately, forms stamped 1092 or Resolution Trust Corporation (RTC) or Recon (Supplement) on Form OAR 5008.
  - b. Joggle each stack after listing by EIN and band from top to bottom with rubber bands. Do not band the sides of the form.
  - c. Place the stack in a heavy cardboard box(es). Seal and number each box. Record Transmittal Control Number on box.
  - d. Prepare Form 3210, Document Transmittal, for each container. Form 3210 identifies the documents and the total number of documents being shipped to SSA.
  - e. Transmit daily if volume warrants, but not less than once a week.

**Note:** Send current year Form W-3 and Form W-2 to the appropriate Data Operations Center. See Exhibit 3.13.62-9, Social Security Administration (SSA) Addresses.

- (2) Transmittal of forms stamped 1092, or RTC or Recon (Supplemental) Group A.
  - a. Sort forms stamped 1092 or RTC or Recon (Supplemental) according to form number.
  - b. List forms by EIN.
  - c. Prepare Form 3210, Document Transmittal, for each container. These documents are listed by form number and total of documents.
  - d. Place in boxes or packages enclosing Form 3210.
  - e. Transmit schedules daily if volume warrants, but not less than once a week.
  - f. Refer to IRM 10.5.1.6.9.3, Shipping.

3.13.62.20.4  
(01-01-2015)  
**Group B Contents**

- (1) Prepare Form 3210, listing the total number of Form 3857 or Form 9409, IRS/SSA Wage Worksheet in each container.
- (2) Refer to IRM 10.5.1.6.9.3, Shipping.

3.13.62.20.5  
(01-01-2015)  
**Group C Contents**

- (1) Transmittal of Form SS-16, Form 2516, Form 6494, Form OAR-L5076, Form OAR-L5096, and Form SSA-7010:
  - a. Sort and count forms.
  - b. Prepare Form 3210, Document Transmittal, for each container.
  - c. List forms and total counts of each group.
  - d. Place in boxes or packages enclosing Form 3210.
  - e. Transmit daily if volume warrants, but not less than once a month.
- (2) Transmittal of Form 1040 unreported tip income hereafter referred to as Schedule U and Form 885 Schedules TA Group A.
  - a. Combine the forms.

- b. Examine forms for completeness. If there is no SSN, the form must be sent back to Correspondence for completion before it can be shipped to SSA.
  - c. Prepare listing by SSN.
  - d. Prepare Form 3210, Document Transmittal, for each container. These documents are listed by form number and total of documents.
  - e. Place in boxes or packages enclosing Form 3210.
  - f. Transmit schedules daily if the volume warrants, but not less than once a week.
- (3) Sort and count forms.
  - a. Prepare Form 3210, Document Transmittal, for each container.
  - b. List forms and total count for each group.
  - c. Place in boxes or packages enclosing Form 3210.
  - d. Transmit daily if volume warrants, but not less than once a week.
- (4) Transmittal of Form SSA-4002A and Form 4029, and employer correspondence to correct erroneously reported Social Security Number and/or name:
  - a. Sort and count forms.
  - b. Prepare Form 3210, Document Transmittal, for each container, listing form and total count of each group.
  - c. Place in boxes or packages enclosing Form 3210.
  - d. Transmit daily if volume warrants, but not less than once a month.
- (5) Transmittal for Form OAR-7041A, Form 885F, and Amended Form 1040SE.
  - a. Sort forms by form number.
  - b. Examine forms for completeness. If there is no SSN, the form must be sent back to Correspondence for completeness before it can be shipped to SSA.
  - c. Prepare listing by SSN.
  - d. Prepare Form 3210, Document Transmittal, for each container. List by form and total count of each group.
  - e. Place in boxes or packages enclosing Form 3210.
  - f. Transmit daily if volume warrants, but not less than once a week.
  - g. Refer to IRM 10.5.1.6.9.3, Shipping.

3.13.62.20.6  
(01-01-2015)

**Group D Contents**

- (1) Transmittal of Form 4361, OAA-7003:
  - a. Sort and count forms.
  - b. Prepare Form 3210, Document Transmittal, for each container, listing form and total count.
  - c. Place documents in package and seal enclosing Form 3210.
  - d. Label each package IRS FOR MANUAL HANDLING.
  - e. Refer to IRM 10.5.1.6.9.3, Shipping.

3.13.62.20.7  
(01-01-2015)

**Group F Contents**

- (1) Transmittal of Form SS-4, SSA L-361, and SSA 5019 to SSA under EIN Research and Assignment System (ERAS):
  - a. Receive Forms 3210s (partially prepared) with documents.
  - b. Complete Form 3210, Document Transmittal, for each box, listing the total forms for each box.
  - c. Place in boxes, enclosing Form 3210.

- d. Ship once a week to SSA.
- e. Refer to IRM 10.5.1.6.9.3, Shipping.

3.13.62.20.8  
(01-01-2015)  
**Group G Contents**

- (1) Transmittal of all other letters and forms not listed in any group:
  - a. Sort forms and count each group.
  - b. Prepare Form 3210, Document Transmittal, for each container, listing form and total count of each group.
  - c. Place in boxes or packages enclosing Form 3210.
  - d. Transmit daily if volume warrants, but not less than once a month.
  - e. Refer to IRM 10.5.1.6.9.3, Shipping.

3.13.62.20.9  
(01-01-2015)  
**Documents Returned  
from SSA**

- (1) Documents that are returned from SSA must be forwarded to the originating office. If shipping and receiving personnel cannot determine the originating office these documents must be returned to the SSA Unit in the SPC for resolution.

3.13.62.21  
(01-01-2015)  
**Tax Shelter Registration  
Program Output**

- (1) This subsection provides Distribution instructions for tax shelter registration program output.

3.13.62.21.1  
(01-01-2015)  
**Tax Shelter Transcript  
(TSR-35-40)**

- (1) Send one copy to Compliance Area Director (Examination), Attn: Tax Shelter Analyst, in the appropriate region(s).
- (2) Send two copies to SPC 6700 /7408 Program Coordinator.
- (3) Send one copy of FO Tax Shelter Summary Sheet to:  
Tax Shelter Team  
OP:EX:C, Room 2518  
1111 Constitution Ave., N.W.  
Washington, DC 20224-0001

3.13.62.21.2  
(01-01-2015)  
**Tax Shelter Registration  
Cross Reference Listing  
(TSR 25-42)**

- (1) Send one copy to Compliance Area Director (Examination), Attn: Tax Shelter Analyst.
- (2) Send two copies to SPC 6700/7408 Program Coordinator.
- (3) Send one copy to Chief, Examination Division, Attn: 6700/7408 Program Coordinator.

3.13.62.21.3  
(01-01-2015)  
**Payer Master File (PMF)  
Magnetic Media Label  
List (PRF102-66-11)**

- (1) Send to Magnetic Media Coordinator in area office.

3.13.62.22  
(01-27-2017)  
**Ramp down Procedures**

- (1) The Brookhaven, Memphis, Andover, Philadelphia and Atlanta campuses have had their Submission Processing Centers closed. The incoming and outgoing mail operations are being handled by Accounts Management Campus Support. These employees must follow the instructions given in this IRM subsection and other subsections within this IRM chapter. However, local procedure job aids

may provide supplemental guidance. These instructions will be applicable to other IRS campuses if and when their Submission Processing Centers are closed. Procedures for the Campus Support sites (Andover, Atlanta, Brookhaven, Memphis, and Philadelphia) are found in IRM 21.1.7, Campus Support.

3.13.62.23  
(08-26-2015)

**USPS Package Intercept**

- (1) In the event outgoing mail is sent out in error, the sender may be able to utilize the online retail USPS Package Intercept service for a cost.
- (2) The Package Intercept service provides redirection of any mailable domestic mail with a tracking barcode (excludes standard mail). Please see USPS Package Intercept™ <https://retail-pi.usps.com/retailpi/actions/index.action> for details.
- (3) To utilize this service, a purchase cardholder designated by management must:
  - a. Register and establish an account on the USPS website at *WWW.USPS.COM*
  - b. Input IRS purchase card information to build an account profile.
  - c. Submit requests online.
- (4) Management must monitor the number of intercept requests to identify trends and ensure quality controls are in place.

**Exhibit 3.13.62-1 (01-01-2015)**  
**Terms and Acronyms**

The following table defines terms that appear throughout this IRM section:

<b>Term</b>	<b>Definition</b>
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.
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"> <li>• Effectiveness and efficiency of operations</li> <li>• Reliability of reporting for internal and external use</li> <li>• Compliance with applicable laws and regulations</li> </ul>
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.
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 .

**Exhibit 3.13.62-1 (Cont. 1) (01-01-2015)****Terms and Acronyms**

<b>Term</b>	<b>Definition</b>
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, 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.

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.

**Exhibit 3.13.62-1 (Cont. 2) (01-01-2015)**  
**Terms and Acronyms**

<b>Acronyms</b>	<b>Definition</b>	<b>Acronyms</b>	<b>Definition</b>
<b>AC or A/CI</b>	Assistant Commissioner	<b>KCSPC</b>	Kansas City Submission Processing Center
<b>AC/I</b>	Assistant. Commissioner, International	<b>KITA</b>	Killed In Terrorist Action
<b>ACCT</b>	Accounting Branch	<b>LEM</b>	Law Enforcement Manual
<b>ADJ</b>	Adjustments	<b>ECC-MTB</b>	Enterprise Computing Center, Martinsburg
<b>ADP</b>	Automatic Data Processing	<b>MF</b>	Master File
<b>AMRH</b>	Accounts Maintenance	<b>MFT</b>	Master File Tax (Code)
<b>AO</b>	Area Office	<b>MLSC</b>	Mail Label Service Center
<b>ATF</b>	Alcohol, Tobacco and Firearms	<b>MSPC</b>	New Carrollton Federal Building
<b>AUR</b>	Automated Underreporter	<b>NCFB</b>	New Carrollton Federal Building
<b>AUSPC</b>	Austin Submission Processing Center	<b>NO</b>	National Office
<b>BMF</b>	Business Master File	<b>NPS</b>	National Print Strategy
<b>BRM</b>	Business Reply Mail	<b>NR</b>	No Remittance
<b>BWH</b>	Backup Withholding	<b>OFFP</b>	Organizations Functions and Programs
<b>CAF</b>	Centralized Authorization File	<b>OSPC</b>	Ogden Submission Processing Center
<b>CAWR</b>	Combined Annual Wage Reporting	<b>OR</b>	<b>Output Review</b>
<b>CCA</b>	Case Control Activity	<b>PAO</b>	Penalty Appeals Officer
<b>CIB</b>	Criminal Investigation Branch	<b>PII</b>	Personally Identifiable Information
<b>COLL</b>	Collections	<b>PMF</b>	Payer Master File
<b>CP</b>	<b>Computer Paragraph</b>	<b>POA</b>	Power of Attorney
<b>CSCO</b>	<b>Compliance Services Collection Operations</b>	<b>PRP</b>	Problem Resolution Program
<b>CUM</b>	Cumulative	<b>QRDT</b>	Questionable Refund Detection Team
<b>CY</b>	Calendar Year	<b>RDD</b>	Return Due Date
<b>DCC</b>	Detroit Computing Center	<b>RO</b>	Regional Office
<b>DIS</b>	Distributed Input System	<b>SCCF</b>	Service Center Control File
<b>DLN</b>	Document Locator Number	<b>SCEB</b>	Service Center Examination Branch

**Exhibit 3.13.62-1 (Cont. 3) (01-01-2015)****Terms and Acronyms**

<b>Acronyms</b>	<b>Definition</b>	<b>Acronyms</b>	<b>Definition</b>
<b>DLY</b>	Daily TIF Processing	<b>SCF</b>	Sectional Center Facility
<b>ECC-MEM</b>	Enterprise Computing Center, Memphis	<b>SITLP</b>	State Income Tax Levy Program
<b>ECC-MTB</b>	Enterprise Computing Center, Martinsburg	<b>SPC</b>	Submission Processing Center
<b>ECU</b>	Entity Control Unit	<b>SSA</b>	Social Security Administration
<b>EIN</b>	Employer Identification Number	<b>SOI</b>	Statistics of Income
<b>EO/BMF</b>	Exempt Organization Business Master File	<b>SPC</b>	Submission Processing Center
<b>EPMF</b>	Employee Plans Master File	<b>SRC</b>	Secured Returns Code
<b>EPPS</b>	Employee Plans Processing Staff	<b>STAT</b>	Statute Control
<b>ERAS</b>	EIN Research and Assignment System	<b>TAS</b>	Taxpayer Advocate Service
<b>FLC</b>	File Location Code	<b>TC</b>	Transaction Code
<b>FO</b>	Field Office	<b>TD</b>	Treasury Directive
<b>FPLP</b>	Federal Payment Levy Program	<b>TDA</b>	Taxpayer Delinquent Account
<b>FY</b>	Fiscal Year	<b>TDI</b>	Taxpayer Delinquent Investigation
<b>FYM</b>	Fiscal Year Month	<b>TEFRA</b>	Tax Equity and Fiscal Responsibility Act
<b>HQ</b>	Headquarters	<b>TP</b>	Taxpayer
<b>ID</b>	Identification	<b>UNP</b>	Unpostable
<b>IDRS</b>	Integrated Data Retrieval System	<b>URP</b>	Underreporter Program
<b>IMF</b>	Individual Master File	<b>USPS</b>	United States Postal Service
<b>IRAF</b>	Individual Retirement Account File	<b>ZIP</b>	Zone Improvement Plan
<b>IRC</b>	Internal Revenue Code	<b>TEFRA</b>	Tax Equity and Fiscal Responsibility Act
<b>IRM</b>	Internal Revenue Manual	<b>TP</b>	Taxpayer
<b>IRP</b>	Information Returns Processing	<b>UNP</b>	Unpostable
<b>IRS</b>	Internal Revenue Service	<b>URP</b>	Underreporter Program
<b>IVO</b>	Integrity and Verification Operation	<b>USPS</b>	United States Postal Service



**Exhibit 3.13.62-1 (Cont. 4) (01-01-2015)****Terms and Acronyms**

<b>Acronyms</b>	<b>Definition</b>	<b>Acronyms</b>	<b>Definition</b>
<b>IVO</b>	Integrity and Verification Operation	<b>ZIP</b>	Zone Improvement Plan

**Exhibit 3.13.62-2 (01-01-2015)****EO Output and Distribution**

<b>No.</b>	<b>No. Output Title and Run Number</b>	<b>No. Copies and Printed By</b>	<b>Distribution</b>
1	Mail Labels (Sorted by AO in cycles 9617, 9634 and 9652 File 1 80-8A-11	OSPC	See mail out instructions in Exhibit 3.13.62-14, ACS Notices, Letters, Listings and Levies.
2	List of Parent Accounts File 1 80-6Q-11	OSPC(2)	T:BSP(1), OSPC Entity Control Unit
3	Status 40 Register File 1 80-8G-11	All SPCs(2) (except MSPC, OSPC and ANPC)	T:BSP(1), each AO(1) its portion.
4	Status 40 Mail Labels (Hardcopy) monthly, except January File 180-81-11	All SPCs(1) (except MSPC, OSPC and-ANPC)	AO (its portion)
5	Correspondence Report (Hardcopy quarterly March, June, September and December File 180-8G-11	OSPC(1)	OSPC- Management Support Branch
	All SPCs(2)(except MSPC and ANPC)	T:BSP(1), each AO(1) its portion.	
6	Private School Listing (Hardcopy) (Sorted by AO once a year in December.	All SPCs(3) (except MSPC and ANPC)	T:BSP(1), each AO(2) its portion.
7	List of Parent and Subsidiary Accounts (Hardcopy) (Sorted by Group Exemption Number) each month File 180-9G-11	OSPC(3)	OSPC Entity Control Unit
8	Government Entities Inventory Validation Listing (by Industry Area)	OSPC(1)	T:T:GE:FLS 1111 Constitution N.W. Washington DC 20224-0001 Attn: 5Q-6

**Exhibit 3.13.62-3 (01-01-2015)****Exempt Organizations - States of Jurisdiction**

(1) For the Area Offices, TE/GE copies of Output refer to Exhibit 3.13.62-2 separate, bind and ship to the Area Office based upon the state of jurisdiction listed below:

**Exhibit 3.13.62-3 (Cont. 1) (01-01-2015)****Exempt Organizations - States of Jurisdiction**

TE/GE Area Offices	States of Jurisdiction
1 Northeast	Maine New Hampshire Vermont Massachusetts Connecticut Rhode Island New York
2 Mid-Atlantic	Pennsylvania New Jersey Delaware Maryland North Carolina South Carolina Virginia District of Columbia
3 Great Lakes Area	Ohio Michigan Kentucky West Virginia Indiana Illinois Wisconsin
4 Gulf Coast Area	Tennessee Mississippi Louisiana Florida Georgia Alabama Oklahoma Arkansas Texas
5 Central Mountain	Minnesota North Dakota South Dakota Nebraska Iowa Missouri Kansas Montana Wyoming Colorado New Mexico Arizona Nevada Utah

**Exhibit 3.13.62-3 (Cont. 2) (01-01-2015)****Exempt Organizations - States of Jurisdiction**

TE/GE Area Offices	States of Jurisdiction
6 Pacific Coast	Idaho Washington Oregon California Hawaii Alaska

**Exhibit 3.13.62-4 (01-01-2015)****TE/GE Mailing Addresses for Headquarters, Submission Processing Campuses, Area Offices, EP Processing Center, and Associate Area Offices**

<b>(1) Mailing Address for Distribution of Outputs</b>	<b>(2) Mailing Address for Distribution of Outputs—when</b>
(a) When PSPC is indicated; Internal Revenue Service 2970 Market St Philadelphia, PA 19104	Headquarters (FO 50) is indicated: Internal Revenue Service (Symbols as indicated below) 1111 Constitution Ave., N.W. Washington, DC 20224–0002 <ul style="list-style-type: none"> <li>• <b>Employee Plans:</b> TE/GE SE:T:EP NCA - 614</li> <li>• <b>Exempt Organizations:</b> TE/GE SE:T:EO NCA - 573</li> <li>• <b>Government Entities:</b> TE/GE SE:T:GE NCA - 532</li> </ul>
(b) When CSPC is indicated Internal Revenue Service Attn: Stop 11 P.O. Box 267 Covington, KY 41019–0267	(3) Mailing addresses for Distribution of EP and EO Outputs other than those listed in (1) through (2) above.  (a) Northeast Region Mailing Address  Internal Revenue Service TE/GE:EP: NE 936 Silas Deane Highway - 2nd Floor Wethersfield, CT 06109
(c) When OSPC is indicated: Internal Revenue Service Attn: Research and Perfection Entity SP:PC:RandPIE Mail Stop 6273 Ogden, UT 84409–0001	(b) Southeast Region and Baltimore Area Office Mailing Address  Internal Revenue Service (FO 52) Attn: Director, TE/GE EXAM P.O. Box 13163, Rm 1450 Baltimore, MD 21203–3163
(d) In addition to the above listed addresses, any output designed for shipment to EP Processing Centers will be mailed to: Ogden IRSPC Mail Stop 1110 1973 N. Rulon White Blvd. Ogden, UT 84201-1000	(c) Midstate's Region Mailing Address Internal Revenue Service SE:T:GE Director, Government Entities NCA-532 1111 Constitution Ave NW Washington, DC 20224-0002
(e) Headquarters (FO 50) Internal Revenue Service SE:T:EO Director, Exempt Organizations NCA-573 1111 Constitution Ave NW Washington, DC 20224–0002	(d) Gulf Coast Area Office Internal Revenue Service Area Manager, Gulf Coast EP Exam Area Cedar Bend Professional Center 12309 North Mopac Expressway MC 4900AUNW Austin, TX 78758

**Exhibit 3.13.62-4 (Cont. 1) (01-01-2015)****TE/GE Mailing Addresses for Headquarters, Submission Processing Campuses, Area Offices, EP Processing Center, and Associate Area Offices**

<b>(1) Mailing Address for Distribution of Outputs</b>	<b>(2) Mailing Address for Distribution of Outputs—when</b>
(f) Headquarters Internal Revenue Service SE:T:EP, Director, Employee Plans NCA-614 1111 Constitution Ave NW Washington, DC 20224–0002 Director, GE (1750 Pennsylvania Ave 5th Floor) 1111 Constitution Ave NW Washington DC 20224–0001	N/A
(g) In addition, all output designated for Shipment to TE/GE BSP:SPP Staff will be mailed to: Internal Revenue Service Mail Stop 1110 1973 N Rulon White Blvd Ogden, UT 84201-1000	N/A

**Exhibit 3.13.62-5 (01-01-2017)****EPMF Output Reports and Distribution**

<b>Report/Run No.</b>	<b>Report Title</b>	<b>Run Frequency</b>	<b>Distribution Area:AO</b>	<b>Distribution Area: TE/GE</b>	<b>Distribution Area: SPC</b>	<b>Distribution Area: H</b>
(1) 7100-17 280-40-11	Annual Return/ Reports- National Totals	Monthly	—	—	—	X
(2) 7100-17 280-40-12	Annual Return/ Reports—by A.O.	Monthly	—	—	—	X
(3) 7100-28 AR78/40	EP Report of Delinquent Return Notices /TDI/ TDA	Monthly	—	—	X	X
(4) 280-45-11	Report of ED Returns Filed by POD/Case Grade	Jun/Dec	X	—	—	X
(5) 280-15-32	EPMF Evalu- ation of Return	Sept.	—	—	—	X
Counts by Plan Practice. Ranges						
(6) 280-48-11	Quarterly Report of Returns Posted to EPMF	Quarterly	X	X	X	X
(7) 280-49-11	Cumulative Report of Quarterly Returns	Quarterly	X	X	X	X
(8) 280-00-00	Employee Plans D.B.	Monthly	X	—	—	X



**Exhibit 3.13.62-5 (Cont. 1) (01-01-2017)**  
**EPMF Output Reports and Distribution**

<b>Report/Run No.</b>	<b>Report Title</b>	<b>Run Frequency</b>	<b>Distribution Area:AO</b>	<b>Distribution Area: TE/GE</b>	<b>Distribution Area: SPC</b>	<b>Distribution Area: H</b>
(9) 260-12-15	EPMF Controls	Weekly	Internal Revenue Service SE:T:BSP: SPP Mail Stop 1110 1973 N. Rulon White Blvd. Ogden, UT 84201-1000	Internal Revenue Service SE:T:BSP: SPP Mail Stop 1110 1973 N. Rulon White Blvd. Ogden, UT 84201-1000	Internal Revenue Service SE:T:BSP: SPP Mail Stop 1110 1973 N. Rulon White Blvd. Ogden, UT 84201-1000	Internal Revenue Service SE:T:BSP: SPP Mail Stop 1110 1973 N. Rulon White Blvd. Ogden, UT 84201-1000
(10) 260-30-15	EPMF Controls	Weekly	Same as Above	Same as Above	Same as Above	Same as Above
(11) 260-30-20	EPMF Delinquency Record Counts	Monthly	Internal Revenue Service SE:T:BSP: SPP Mail Stop 1110 1973 N. Rulon White Blvd. Ogden, UT 84201-1000	Internal Revenue Service SE:T:BSP: SPP Mail Stop 1110 1973 N. Rulon White Blvd. Ogden, UT 84201-1000	Internal Revenue Service SE:T:BSP: SPP Mail Stop 1110 1973 N. Rulon White Blvd. Ogden, UT 84201-1000	Internal Revenue Service SE:T:BSP: SPP Mail Stop 1110 1973 N. Rulon White Blvd. Ogden, UT 84201-1000

**Exhibit 3.13.62-6 (01-01-2017)****Distribution of Examination Reports of Discriminant Function (DIF)**

Run Number	Output Title	Report Number	Distribution
P/R/F-460/95/11	Individual Inventory and Delivery Report (SB)	1040-1	1 and 4
P/R/F-460/93/11	Individual Inventory and Delivery Report (WI)	1040-1	
P/R/F-460/93/XX	Individual Inventory and Delivery Report (SC)	1040-1	5
1040-6			
P/R/F-460/95/11	Individual Inventory and Delivery Analysis (SB)	1040-2	1 and 4
P/R/F-460/93/11	Individual Inventory and Delivery Analysis (WI)	1040-2	
P/R/F-460/95/11	SPC Individual Inventory and Delivery Report (SB)	1040-3	1 and 4
P/R/F-460/93/11	SPC Individual Inventory and Delivery Report (WI)	1040-3	
P/R/F-460/95/11	Amended Return Inventory (SB)	1040-5	1 and 4
P/R/F-460/93/11	Amended Return Inventory (WI)	1040-5	
P/R/F-180-88-11	SC Corporate DIF Inventory and Delivery Prior Year (LM) / Current Year (LM)	1120-1	8
180-P6-11	SC Corporate DIF Inventory and Delivery Prior Year (SB) Reports (SC Report—prior year)	1120-4	5
180-88-12	Industry Corporate DIF Inventory and Delivery (LM)	1120-1	8
180-P6-12	AO Corporate DIF Inventory and Delivery (SB)	1120-4	6
180-88-13	National Office Industry Corporate DIF Inventory and Delivery Reports (SC/current year) (LM)	1120-1	9
180-P6-13	National Office SC Corporate DIF Inventory and Delivery Reports (SC/current year) (SB)	1120-4	7
180-89-11	Industry Corporate DIF Inventory and Delivery (LM)	1120-2	8
180-P7-11	AO Corporate DIF Inventory and Delivery (SB)	1120-5	6

**Exhibit 3.13.62-6 (Cont. 1) (01-01-2017)****Distribution of Examination Reports of Discriminant Function (DIF)**

Run Number	Output Title	Report Number	Distribution
180-89-12	National Office Industry Corporate Inventory and Delivery Reports (prior/current year) (LM)	1120-2	9
180-P7-12	National Office SC Corporate Inventory and Delivery Reports (prior/current year) (SB)	1120-5	7
180-89-13	AO Corporate Inventory and Delivery Analysis Report (SC report-prior/current year) (LM)	1120-2	8
180-P7-13	SC Corporate Inventory and Delivery Analysis Report (SC report-prior/current year) (SB)	1120-5	6
180-98-11	BMF Combined Inventory and Delivery Report (1120 current year only) (LM)	1120	9
180-P4-11	BMF Combined Inventory and Delivery Report (1120 current year only) (SB)	1120	7
180-92-11	Delivery and Inventory Report for Fiduciary Income Tax Returns Posted	1041-1	6
180-92-13	National Office Delivery and Inventory Report for Fiduciary Income Tax Returns	1041-1	7
180-96-11	SC Partnership Inventory and Delivery Report (LM)	1065-1	8
180-Q1-11	AO Partnership Inventory and Delivery Report (SB)	1065-3	6
180-96-12	SC Partnership Inventory and Delivery Report (LM)	1065-2	8
180-Q1-12	AO Partnership Inventory and Delivery Report (1065-1) and AO Partnership Inventory and Delivery Analysis Report (1065-2) (AO report—prior/current year) (SB)	1065-4	6
180-96-13	National Office AO Partnership Inventory and Delivery Report (1065-1) and AO Partnership Inventory and Analysis Report (1065-2) (AO report -prior year) (LM)	1065-1 1065-1	9

**Exhibit 3.13.62-6 (Cont. 2) (01-01-2017)****Distribution of Examination Reports of Discriminant Function (DIF)**

Run Number	Output Title	Report Number	Distribution
180-Q1-13	National Office AO Partnership Inventory and Delivery Report (1065-1) and AO Partnership Inventory and Analysis Report (1065-2) (AO report -prior year) (SB)	1065-1 1065-2	4
180-96-14	National Office AO Partnership Inventory and Delivery Report (1065-1) and AO Partnership Inventory and Delivery Analysis Report (1065-2) (AO report -prior year) (LM)	1065-1 1065-2	9
180-Q1-14	National Office AO Partnership Inventory and Delivery Report (1065-1) and AO Partnership Inventory and Delivery Analysis Report (1065-2) (AO report -prior year) (SB)	1065-1 1065-2	4
180-23-11	1066–1 Service Center Reports (prior year)	1066-1	8
180-23-12	1066–1 AO Reports (prior year)	1066-1	8
180-23-13	1066–1 National Office Reports	1066-1	9
180-24-11	SC 1120S DIF and 1120-F Inventory and Delivery (LM)	1120-3	8
180–P8–11	SC 1120S DIF and 1120-F Inventory and Delivery (SB)	1120–6	5
180-24-13	National Office Industry 1120S DIF and 1120-F Inventory and Delivery (LM)	1120-3	9
180-P8-13	National Office SC 1120S DIF and 1120-F Inventory and Delivery (SB)	1120-6	7
P/F/R-118/23/11	Form 1120 DIF Scored Returns Summary		3
P/F/R-118/23/11	1120 Returns Posted to Master File		4
180-24-12	Industry 1120S DIF and 1120F Inventory and Delivery (LM)	1120-3	8
18 0-P8-12	AO 1120S DIF and 1120F Inventory and Delivery (SB)	1120-6	

**Exhibit 3.13.62-6 (Cont. 3) (01-01-2017)****Distribution of Examination Reports of Discriminant Function (DIF)**

<b>IMF</b>
1- One copy of Area tables to each respective Area
Attn: Chief, Planning and Special Programs: one copy of Area Service Center series (complete series) to SC Examination Branch, Attn: Chief Classification Section
2- POD/Area Series-one copy to respective Area (POD/Area)
Attn: Chief, Classification Section (Complete series)
3- Appropriate Area Office
4- Headquarters National Office SE:S:C:CP:CW:ERS
<b>BMF</b>
5-S.C. Reports to respective Service Center Examination
Branch, Attn: Chief Classification Section
6- AO Reports to respective Area Attn: Chief Planning and Special Program
7- SB/SE HQ
8- One copy of Industry tables to each respective Industry:
Attn: SE:LB&I PSP Analyst
9-LM HQ

**Exhibit 3.13.62-7 (01-01-2017)****Social Security Administration (SSA) Addresses**

Use this address if legal residence, principal place of business, office or agency is located in any one of the states, or if no legal residence or principal place of business in any state. Wilkes-Barre Data Operations Center  
Wilkes-Barre, PA 18769-0001

<b>Group</b>	<b>Addresses</b>
Group A	Social Security Administration OCRO Division of Earnings Operations Reports Analysis Br. Metro West Bldg. 300 N. Greene St. Baltimore, MD 21290-0300
Group B	Social Security Administration OCRO Division of Certification and Coverage Metro West Bldg. 300 N. Greene St. Baltimore, MD 21290-0300
Group C	Social Security Administration OCRO Division of Earnings Operations Earnings Reports Branch Metro West Bldg. 300 N. Greene St. Baltimore, MD 21290-0300
Group D	Social Security Administration OCRO Division of Registration Operation SSN Process Branch Metro West Building 300 N. Greene St. Baltimore, MD 21290 -0300
Group E	Reserved
Group F	Social Security Administration OCRO Metro West Bldg. 300 North Greene Street Metro West Bldg. Baltimore, MD 21290-0300
Group G	Social Security Administration MMB ATTN: Mail Exam and Process Section 6401 Security Blvd. Baltimore, MD 21235-0401

**Exhibit 3.13.62-8 (01-01-2017)****Current Addresses for Exchanges of Tax Information**

<b>Treaty Country</b>	<b>Code</b>	<b>Mailing Address</b>
AMERICAN SAMOA	AQ	<b>Mr. Tauanu-u F. Liaiagi</b> Treasurer American Samoa Department of Treasury Pago Pago, American Samoa 96799
AUSTRALIA	AS	<b>Mr. Trevor P. Boucher</b> Commissioner Australian Taxation Officer 2 Constitution Ave. Canberra, ACT 2601 Australia
AUSTRIA	AU	<b>Dr. Helmut Loukota</b> Director of the Department of International Tax Affairs Federal Ministry of Finance Himmelpfortegasse 408 Postfach 2 A-1015 Vienna, Austria
BARBADOS	BB	<b>Mr. G. A. Waithe</b> Commissioner of Inland Revenue Department of Inland Revenue Treasury Building-Bridge Street Bridgetown, Barbados W.I.
BELGIUM	BE	<b>Mr. Joseph Van Den Einde</b> Counselor Administration Central Des Contributions Directed C.A.E.-Tour Finances-Boite 32 Blvd. du Jardin Bontanique, 501010 Brussels, Belgium
CANADA	CA	<b>Mr. Pierre Gravelle</b> Deputy Minister Branch Revenue Canada (Taxation) Ottawa, Ontario, Canada KIA OL8
CHINA	CH	<b>Mr. Nui Licheng</b> Deputy Commissioner General Taxation Bureau the Ministry of Finance Beijing The People's Republic of China
CYPRUS	CY	Director of Inland Revenue Department Ministry of Finance Nicosia, Cyprus <b>NOTE:</b> Mail Form 3206 and copy of OECD transmittal form to: Revenue Service Representative-IRS American Embassy, Rome APO New York 09794-0007

**Exhibit 3.13.62-8 (Cont. 1) (01-01-2017)****Current Addresses for Exchanges of Tax Information**

<b>Treaty Country</b>	<b>Code</b>	<b>Mailing Address</b>
DENMARK	DA	<b>Mr. Jens Christiansen</b> Kontorchef Statsskattedirektoratet 6, Kontrolkontor Meldahlsgade 51613 Copenhagen V Denmark
DOMINICA	DO	<b>Mr. Gilbert Williams</b> Financial Secretary Ministry of Finance Inland Revenue Division King George V Street Roseall, Dominico
EGYPT	EG	<b>Mr. Abdel Gafaar</b> Undersecretary of Finance Chief, Taxation Department Falaky Building Hussein Hagazy St. Cairo, Egypt
<b>NOTE:</b> Mail all correspondence and Form 3206 and OECD to:		Revenue Service Representative American Embassy APO New York 09038-0001
FINLAND	FI	<b>Mr. Rainer Soderholm</b> Director for International Tax Affairs Ministry of Finance Tax Department International Affairs P.O. Box 286 SF-00171 Helsinki, Finland
FRANCE	FR	<b>Mr. Jean-Pierre Maillard</b> Directeur Divisionnaire Direction des Services Generaux et de l'Informatique 9, rue d'Uzes 75094 Paris, France
GERMANY	GM	<b>Mr. Thomas Menck</b> Ministerialrat Federal Ministry of Finance Graurheindorfer Strasse 108 Bonn 53117 Germany
GREECE	GR	Director, International Relations Division Section A: Tax Affairs 2-4 Sina Street 10184 Athens, Greece
<b>NOTE:</b> Mail Form 3206 and copy of OECD transmittal form to:		Revenue Service Representative - IRS American Embassy, Rome APO New York 09794-0007



## Exhibit 3.13.62-8 (Cont. 2) (01-01-2017)

## Current Addresses for Exchanges of Tax Information

Treaty Country	Code	Mailing Address
GRENADA	GJ	<b>Mr. Lauriston F. Wilson</b> Director General Department of Finance c/o Ministry of Finance St. Georges, Grenada West Indies
GUAM	GQ	<b>Mr. Dave Santos</b> Director Department of Revenue and Taxation Government of Guam 855 West Marine Drive Agana, Guam 96910
HUNGARY	HU	<b>Mrs. Kornel Apatini</b> General Director Minister of Finance Jozsef Nador Ter 2-4 Budapest, Hungary 1051
<b>NOTE:</b> Mail Form 3206 and copy of OECD transmittal form to:		Revenue Service Representative-IRS American Embassy, Rome APO New York 09794-0007
ICELAND	IC	<b>Mr. Garoar Valdimarsson</b> Director of Internal Revenue Ríkisskattstjóri Skulagotu 57150 Reykjavik, Iceland
IRELAND	EI	<b>Mr. P. F. Mullen</b> Assistant Secretary Legislation and Statistics Branch Office of the Revenue Commissioners Dublin Castle Dublin 2, Ireland
ITALY	IT	<b>Italian Competent Authority</b> General Directorate of Direct Taxation Ministry of Finance Division XII Viale Europa, 242 EUR, Italy
<b>NOTE:</b> Mail Form 3206 and copy of OECD transmittal form to:		Revenue Service Representative-IRS American Embassy, Rome APO New York 09794-0007
JAMAICA	JM	<b>Mr. Canute Miller</b> Chairman, Revenue Board the Office Centre (10th Floor) Kingston Mall 12 Ocean Boulevard Kingston, Jamaica

**Exhibit 3.13.62-8 (Cont. 3) (01-01-2017)****Current Addresses for Exchanges of Tax Information**

<b>Treaty Country</b>	<b>Code</b>	<b>Mailing Address</b>
JAPAN	JA	<b>Mr. Go Kawada</b> Director Office of International Operations National Tax Administration 3-1-1 Kasumigaseki Chiyoda-ku Tokyo 100, Japan
<b>NOTE:</b> Mail Form 3206 to:		Office of the Assistant Commissioner (International) Attn: Chief, International Exchange Branch SE:LM:IN:I:A:E 950 L'Enfant Plaza, S.W. Washington, D.C. 20024-2123
Mail all other correspondence and Form OECD to:		Revenue Service Representative-IRS American Embassy Box 208 APO San Francisco 96503-0004
KOREA	KS	<b>Mr. Se-won Chang</b> Director International Taxation Division I. International Tax Administration National Tax Administration 108-4 Susong-dong, Chongno-gu Seoul 110, The Republic of Korea
(See also NOTE under Japan above)		
LUXEMBORG	LU	<b>Dr. Jean Olinger</b> Director, Administration des Contributions Directes 45, Boulevard Roosevelt Luxembourg Grand Duchy of Luxembourg
MALTA	MT	<b>Mr. Joe Conti</b> Commissioner Inland Revenue Department Beltiszebħ Malta
<b>NOTE:</b> Mail Form 3206 and copy of OECD transmittal form to:		Revenue Service Representative-IRS American Embassy, Rome APO New York 09794-0007
MOROCCO	MO	<b>Mr. Mohammed Alaoui Medaghri</b> Directeur Adjoint Division des Impôts Avenue Mohammed V Quartier Administratif Rabat, Morocco

## Exhibit 3.13.62-8 (Cont. 4) (01-01-2017)

## Current Addresses for Exchanges of Tax Information

Treaty Country	Code	Mailing Address
NETHERLANDS	NL	<b>Mr. C. Boersma</b> Director General of Taxes Ministry of Finance Casuariestraat 32 The Hague, Netherlands
NEW ZEALAND	NZ	<b>Mr. David R. Henry</b> The Commissioner of Inland Revenue P.O. Box 2198 Wellington, New Zealand
NORWAY	NO	<b>Mr. Willy Ovesen</b> Director General of Taxes the Directorate of Taxes Postboks 6300 Etterstad 0603 Oslo 6, Norway
PAKISTAN	PK	<b>Mr. Sajjad Hasan</b> Pakistani Competent Authority Central Board of Revenue CDA Block III Islamabad, Pakistan
<b>NOTE:</b> Mail all correspondence and Form 3206 and OECD to:		Revenue Service Representative American Embassy APO New York 09038-0001
PHILIPPINES	RP	<b>Mr. Victor A. Deoferio, Jr.</b> Deputy Commissioner Bureau of Internal Revenue BIR Building, Diliman Quezon City Manila, Philippines
<b>NOTE:</b> Mail all correspondence and Form 3206 and OECD to:		Revenue Service Representative Manila Internal Revenue Service c/o American Embassy APO San Francisco 96528
POLAND	PL	<b>Minister of Finance</b> Post Office Box 2000-916 Warsaw, Poland
PUERTO RICO	RQ	<b>Arcangel Caceres, Esq.</b> Director Bureau of Income Tax Department of Treasury P.O. Box S-4515 San Juan, Puerto Rico 00905

**Exhibit 3.13.62-8 (Cont. 5) (01-01-2017)****Current Addresses for Exchanges of Tax Information**

<b>Treaty Country</b>	<b>Code</b>	<b>Mailing Address</b>
ROMANIA	RO	<b>Mr. Nicolae Sandulescu</b> Director of the State Income and Tariffs Directorate Ministry of Finance 8 Doamnei Street Bucharest, Romania
<b>NOTE:</b> Mail Form 3206 and copy of OECD transmittal form to:		Revenue Service Representative-IRS American Embassy, Rome APO New York 09794-0007
SWEDEN	SW	<b>Mr. Stefan Vogel</b> Riksskatteverket Utlandskontrollenheten (TR/U) S-171 94 SOLNA Sweden
SWITZERLAND	SZ	<b>Mr. Deiter Metzger</b> Director, Federal Tax Administration Eigerstrasse 65 CH 3003 Bern, Switzerland
TRINIDAD AND TOBAGO	TD	<b>Mr. Randolph J. Kong</b> Chairman of Board Trinidad House St. Vincents Street Port of Spain, Trinidad
UNITED KINGDOM	UK	<b>Mr. K. M. Fletcher</b> Inland Revenue Operations Division South -west Wing Bush House Strand London WC2B 4RD
VIRGIN IS.(U.S.)	VQ	<b>Mr. Anthony P. Olive</b> Director, V.I. Bureau of Internal Revenue P.O. Box 3186 Charlotte Amalle St. Thomas, V.I. 00801

Listed below are country codes referring to territories or other possessions. Send Form OECD for these to the competent authority for the parent country shown.

**Exhibit 3.13.62-8 (Cont. 6) (01-01-2017)****Current Addresses for Exchanges of Tax Information**

<b>Code</b>	<b>Name</b>	<b>Parent Country</b>
KT	Christmas Island	Australia
FG	French Guiana	France
GP	Guadeloupe	France
MB	Martinique	France
RE	Reunion	France

**Exhibit 3.13.62-9 (01-03-2018)****Appeals Office Codes and Addresses with Related Submission Processing Campus and Area Office Codes**

<b>Appeals Office</b>	<b>Appeals Office Codes (AOC), Submission Processing Campus (SPC) and Area Office (AO)</b>	<b>Address</b>
Midstate's Region (Dallas)		Appeals AIMS Coordinator Stop 8000 SWRO, 14th Floor 4050 Alpha Rd. Dallas, TX 75244-4203
Arkansas-Oklahoma Appeals Office (Oklahoma City)	(AOC 154 or 254) (SPC 18, AO 73)	8000 OKC Suite 939 55 North Robinson Street Oklahoma City, OK 73102-9231
Houston Appeals Office (Houston)	(AOC 152 or 252) (SPC 18, AO 76)	8000 HAL, Suite 750 8701 S. Gessner Road Houston, TX 77074
Illinois Appeals Office (Chicago)	(AO 131 or 231) (SPC 09, AO 36)	8000 CHI, Suite 600 200 West Adams Street Chicago, IL 60606
Kansas-Missouri Appeals Office (St. Louis)	(AOC 135 or 233) (SPC 09, AO 43)	Room 6.304 Stop 8000 STL 1222 Spruce Street St. Louis, Missouri 63103-2839
Midwest Appeals Office (Milwaukee)	(AOC 133 or 233) (SPC 09, AO 39)	8000 MIL Suite 780 310 W. Wisconsin Avenue Milwaukee, WI 53203
North Central Appeals Office (St. Paul)	(AOC 136 or 236) (SPC 09, AO 41)	8000 STP Suite 6000, Box 120 175 5th Street East St. Paul, MN 55101-2901
North Texas Appeals Office (Dallas)	(AOC 150 or 250) (SPC 18, AO 75)	8000 NWSAT Suite 517 4050 Alpha Road Dallas, TX 75244-4203
South Texas Appeals Office (Austin)	(AOC 155 or 255) (SPC 18, AO 74)	8000 AUS Suite 602 300 E. 8th Street Austin, TX 78701
Northeast Region (New York)		Appeals AIMS Coordinator P.O. Box 2263 Church Street Station New York, NY 10008-2363

**Exhibit 3.13.62-9 (Cont. 1) (01-03-2018)****Appeals Office Codes and Addresses with Related Submission Processing Campus and Area Office Codes**

<b>Appeals Office</b>	<b>Appeals Office Codes (AOC), Submission Processing Campus (SPC) and Area Office (AO)</b>	<b>Address</b>
Brooklyn Appeals Office (Long Island)	(AOC 124 or 224) (SPC 19, AO 11)	3rd Floor 50 Clinton Street Hempstead, NY 11550
Connecticut-Rhode Island Appeals Office (Hartford)	(AOC 122 or 222) (SPC 08, AO 06)	Suite 200 333 East River Drive Hartford, CT 06108-4202
Manhattan Appeals Office (New York City)	(AOC 123 or 223) (SPC 19, AO 13)	P.O. Box 2954 Church Street Station New York, NY 10008
Michigan Appeals Office (Detroit)	(AOC 143 or 243) (SPC 17, AO 38)	470 McNamara Bldg. 477 Michigan Avenue Detroit, MI 48226-2518
New England Appeals Office (Boston)	(AOC 121 or 221) (SPC 08, AO 04)	Room 493 10 Causeway Street Boston, MA 02222-1083
New Jersey Appeals Office (Newark)	(AOC 172 or 272) (SPC 19, AO 22)	Suite 1400 One Newark Center Newark, NJ 07102
Ohio Appeals Office (Cincinnati)	(AOC 141 or 241) (SPC 17, AO 22)	Suite 2200 312 Elm Street Cincinnati, OH 45202
Pennsylvania Appeals Office (Philadelphia)	(AOC 173 or 273) (SPC 28, AO 23)	Suite 2200 Mellon Independence Center 701 Market Street Philadelphia, PA 19106
Upstate New York Appeals Office (Buffalo)	(AOC 120 or 220) (SPC 08, AO 16)	Suite 400 Guaranty Bldg. 28 Church Street Buffalo, NY 14202
Southeast Region (Atlanta)		Appeals AIMS Coordinator P.O. Box 926 Stop 170-R Atlanta, GA 30301-0926
Delaware-Maryland Appeals Office (Baltimore)	(AOC 171 or 271) (SPC 28, AO 52)	Room 2601 200 St. Paul Place Baltimore, MD 21202
Georgia Appeals Office (Atlanta)	(AOC 110 or 210) (SPC 07, FO 58)	STOP 1100-D P.O. Box 925 Atlanta, GA 30370

**Exhibit 3.13.62-9 (Cont. 2) (01-03-2018)****Appeals Office Codes and Addresses with Related Submission Processing Campus and Area Office Codes**

<b>Appeals Office</b>	<b>Appeals Office Codes (AOC), Submission Processing Campus (SPC) and Area Office (AO)</b>	<b>Address</b>
Gulf Coast Appeals Office (New Orleans)	(AOC 153 or 253) (SPC 49, AO 72)	Room 215, STOP 20 600 S. Maestri Place New Orleans, LA 70130
Indiana Appeals Office (Indianapolis)	(AOC 144 or 244) (SPC 17, AO 35)	STOP 72 P.O. Box 44850 Indianapolis, IN 46244
Kentucky-Tennessee Appeals Office (Nashville)	(AOC 115 or 215) (SPC 49, AO 62)	Suite 300 810 Broadway Nashville, TN 37203-3876
North Florida Appeals Office (Jacksonville)	(AOC 113 or 213) (SPC 07, AO 59)	Federal Office Bldg. 1000 Pine Island Rd Ste. 350 Plantation, FL 33324-3202
North-South Carolina Appeals Office (Greensboro)	(AOC 112 or 212) (SPC 49, AO 56)	Room 527 320 Federal Place Greensboro, NC 27401
South Florida Appeals Office (Miami)	(AOC 114 or 214) (SPC 07, AO 65)	Atrium West, Suite 240 7771 W. Oakland Park Blvd. Sunrise, FL 33351
Virginia-West Virginia Appeals Office (Richmond)	(AOC 175 or 275) (SPC 28, AO 54)	400 N. 8th Street Room 600 Box 72 Richmond, VA 23219
Central California Appeals Office (San Jose)	(AOC 168 or 268) (SPC 89, AO 77)	55 South Market Street San Jose, CA 95113
Los Angeles Appeals Office (Los Angeles)	(AOC 160 or 260) (SPC 89, AO 95)	Room 3054 300 N. Los Angeles Street Los Angeles, CA 90012
Northern California Appeals Office (San Francisco)	(AOC 164 or 264) (SPC 89, AO 94)	Suite 2000 100 First St. San Francisco, CA 94105
Pacific Northwest (Seattle)	(AOC 165 or 265) (SPC 29, AO 91)	Room 2790 915 Second Avenue Seattle, WA 98174
Rocky Mountain Appeals Office (Denver)	(AOC 151 or 251) (SPC 29, AO 84)	8000 DEN 400 Federal Bldg. 1244 Speer Blvd. Denver, CO 80204



**Exhibit 3.13.62-9 (Cont. 3) (01-03-2018)****Appeals Office Codes and Addresses with Related Submission Processing Campus and Area Office Codes**

<b>Appeals Office</b>	<b>Appeals Office Codes (AOC), Submission Processing Campus (SPC) and Area Office (AO)</b>	<b>Address</b>
Southern California Appeals Office (Laguna Niguel)	(AOC 163 or 263) (SPC 89, AO 33)	Suite 4404 24000 Avila Road Laguna Niguel, CA 92656
Southwest Appeals Office (Phoenix)	(AOC 161 or 261) (SPC 29, AO 86)	Suite 1501 3225 N. Central Avenue Phoenix, AZ 85012

**Note:** If Appeals Code is indicated for an out-of-region Appeals Office, send AIMS output to the Appeals AIMS Coordinator of the region in which the output SPC is located.

**Exhibit 3.13.62-10 (01-01-2017)**  
**Field Addresses for Examination**

<b>Small Business/Self Employed (SB/SE) Operating Division PSP Area</b>	<b>Small Business/Self Employed (SB/SE) Operating Division PSP Address</b>
Area 1	IRS-SB/SE Compliance Area 1 Attn: PSP Stop 41175 15 New Sudbury Street Boston, MA 02203-0002
Area 2	IRS-SB/SE Compliance Area 2 Attn: PSP 7th Floor 600 Arch Street. Philadelphia, PA 19106-1611
Area 3	IRS-SB/SE Compliance Area 3 Attn: PSP Stop 4011 400 West Bay Street Jacksonville, FL 32202-4410
Area 4	IRS-SB/SE Compliance Area 4 Attn: PSP Stop 4030 STP 30 E 7th St 11th Fl St. Paul, MN 55101-4914
Area 5	IRS-SB/SE Compliance Area 5 Attn: PSP 4033 HOU 1919 Smith Street Houston, TX 77002-8049
Area 6	IRS-SB/SE Compliance Area 6 Attn: PSP MS 4032 DEN 600 17th Street Denver, CO 80202-2490
Area 7	IRS-SB/SE Compliance Area 7 Attn: PSP MS 940S 1301 Clay Street. Oakland, CA 94612-5217
Area 8	IRS-SB/SE Compliance Area 8 obsolete
Area 9	IRS-SB/SE Compliance Area 9 obsolete
Area 10	IRS-SB/SE Compliance Area 10 obsolete

**Exhibit 3.13.62-10 (Cont. 1) (01-01-2017)**  
**Field Addresses for Examination**

<b>Small Business/Self Employed (SB/SE) Operating Division PSP Area</b>	<b>Small Business/Self Employed (SB/SE) Operating Division PSP Address</b>
Area 11	IRS-SB/SE Compliance Area 11 obsolete'
Area 12	IRS-SB/SE Compliance Area 212 Attn: PSP Stop 5701 G 7940 Kentucky Dr. Florence Ky. 41042
Area 13	IRS-SB/SE Compliance Area 213 Attn: PSP  Stop 5701 G 7940 Kentucky Dr. Florence Ky. 41042
Area 14	IRS-SB/SE Compliance Area 214 Attn: PSP Stop 5701 G 7940 Kentucky Dr. Florence Ky. 41042
Area 15	IRS-SB/SE Compliance Area 15 Attn: PSP:PROM 950 L'Enfant Plaza S.W. Washington, DC 20024-2123
Area 16	IRS-SB/SE Compliance Area 16 obsolete

**Exhibit 3.13.62-10 (Cont. 2) (01-01-2017)**  
**Field Addresses for Examination**

***Large Business and International (LB&I) Division Territory Addresses***

<b>F-Financial Services Industry (PBC 301) Director of Field Operations-Manhattan (SBC 080XX)</b>	<b>Address</b>
SBC 08005	IRS-LB&I Financial Services Attn: Territory Manager - F Territory 1 110 West 44th St. - 8th Floor New York, NY 10036-6710
SBC 08020	IRS-LB&I Financial Services Attn: Territory Manager - F Territory 2 290 Broadway - 12th Floor New York, NY 10007-1823
SBC 08030	IRS-LB&I Financial Services Attn: Territory Manager - F Territory 3 110 West 44th St. - 6th Floor New York, NY 10036-6710
SBC 08050	IRS-LB&I Financial Services Attn: Territory Manager - F Territory 4 290 Broadway - 12th Floor New York, NY 10007-1823

***Director of Field Operations - East (SBC 275XX)***

<b>Director of Field Operations-East (275XX)</b>	<b>Address</b>
SBC 27505	IRS-LB&I Financial Services Attn: Territory Manager - F Territory 5 5205 Leesburg Pike Baileys Crossroads, VA 22041-3802
SBC 27510	IRS-LB&I Financial Services Attn: Territory Manager - F Territory 6 601 S. Henderson Rd. Suite 200 King of Prussia, PA 19406-3596
SBC 27515	IRS-LB&I Financial Services Attn: Territory Manager - F Territory 7 150 Court Street – 6th Floor New Haven, CT 06510-2022
SBC 27520	IRS-LB&I Financial Services Attn: Territory Manager - F Territory 8 801 9th St, NW, 3rd Floor LB&I Washington, DC 20005-4503
SBC 27550	IRS-LB&I Financial Services Attn: Territory Manager - F Territory 9 936 Silas Deane Highway; 4th Floor Wethersfield, CT 06109-4273

**Exhibit 3.13.62-10 (Cont. 3) (01-01-2017)**  
**Field Addresses for Examination**

***Natural Resources and Construction Industry (PBC 302)***  
***Director of Field Operations - West (SBC 090XX)***

<b>Natural Resources and Construction Industry (PBC 302) Director of Field Operations - West (SBC 090XX)</b>	<b>Address</b>
SBC 09005	IRS-LB&I Natural Resources and Construction Attn: Territory Manager - NRC Territory 4 225 W. Broadway Glendale, CA 91204-1331
SBC 09010	IRS-LB&I Natural Resources and Construction Attn: Territory Manager - NRC Territory 8 210 E Earll Drive - Stop 4209 PHX Phoenix, AZ 85012-2626
SBC 09015	IRS-LB&I Natural Resources and Construction Attn: Territory Manager - NRC Territory 12 225 W. Broadway - 2nd Floor Glendale, CA 91204-1331
SBC 09020	IRS-LB&I Natural Resources and Construction Attn: Territory Manager - NRC Territory 10 55 North Robinson - 4200 OKC Oklahoma City, OK 73102-9226
SBC 09025	IRS-LB&I Natural Resources and Construction Attn: Territory Manager - NRC Territory 11 300 N. Los Angeles St. Los Angeles, CA 90012-3308
SBC 09050	IRS-LB&I Natural Resources and Construction Attn: Territory Manager - NRC Territory 13 225 West Broadway - 2nd Floor Glendale, CA 91204-1331

***Director of Field Operations - East (SBC 440XX)***

<b>Director of Field Operations - East (SBC 440XX)</b>	<b>Address</b>
SBC 44010	IRS-LB&I Natural Resources and Construction Attn: Territory Manager - NRC Territory 1 1919 Smith Street - 4100 HOU Houston, TX 77002-8049
SBC 44015	IRS-LB&I Natural Resources and Construction Attn: Territory Manager - NRC Territory 6 1919 Smith Street - Stop 1090 HOU Houston TX 77002-8049

**Exhibit 3.13.62-10 (Cont. 4) (01-01-2017)**  
**Field Addresses for Examination**

<b>Director of Field Operations - East (SBC 440XX)</b>	<b>Address</b>
SBC 44020	IRS-LB&I Natural Resources and Construction Attn: Territory Manager - NRC Territory 2 1555 Poydras Street, Suite 220 — Stop 35 New Orleans, LA 70112–3701
SBC 44030	IRS-LB&I Natural Resources and Construction Attn: Territory Manager - NRC Territory 3 4050 Alpha Road Farmers Branch, TX 75244–4201
SBC 44050	IRS-LB&I Natural Resources and Construction Attn: Territory Manager - NRC Territory 7 4050 Alpha Road - Stop MC 4100 MWSAT Farmers Branch, TX 75244–4201

***CTM - Communications, Technology and Media Industry (PBC 303)***  
***Director of Field Operations - East (SBC 080XX)***

<b>CTM - Communications, Technology and Media Industry (PBC 303)</b> <b>Director of Field Operations - East (SBC 080XX)</b>	<b>Address</b>
SBC 08005	IRS-LB&I Communications, Technology and Media Attn: Territory Manager - CTM Territory 10 2888 Woodcock Boulevard - Stop 652-D Atlanta, GA 30341–4002
SBC 08010	IRS-LB&I Communications, Technology and Media Attn: Territory Manager - CTM Territory 11 25 New Sudbury Street, Room 1325 Boston, MA 02203–0002
SBC 08015	IRS-LB&I Communications, Technology and Media Attn: Territory Manager - CTM Territory 9 1 Montvale Ave Stoneham, MA 02180–3559
SBC 08020	IRS-LB&I Communications, Technology and Media Attn: Territory Manager - CTM Territory 7 110 West 44th Street - 6th Floor New York, NY 10036–6710
SBC 08025	IRS-LB&I Communications, Technology and Media Attn: Territory Manager - CTM Territory 8 100 Dey Place Edison, NJ 08817–3700

**Exhibit 3.13.62-10 (Cont. 5) (01-01-2017)**  
**Field Addresses for Examination**

***Director of Field Operations - West (SBC 560XX)***

<b>Director of Field Operations - West (SBC 560XX)</b>	<b>Address</b>
SBC 56005	IRS-LB&I Communication, Technology and Media Attn: Territory Manager - CTM Territory 4 220 SW 3rd Avenue MS 0130 Portland, OR 97204–2825
SBC 56010	IRS-LB&I Communication, Technology and Media Attn: Territory Manager - CTM Territory 3 56 Inverness Drive East - DEN 4290SO Englewood, CO 80112–5129
SBC 56020	IRS-LB&I Communication, Technology and Media Attn: Territory Manager - CTM Territory 2 55 South Market Street HQ 1270 San Jose, CA 95113–2324
SBC 56025	IRS-LB&I Communication, Technology and Media Attn: Territory Manager - CTM Territory 1 450 Golden Gate Avenue - SF6107 San Francisco, CA 94102–3661
SBC 56050	IRS-LB&I Communication, Technology and Media Attn: Territory Manager - CTM Territory 6 450 Golden Gate Avenue - SF6107 San Francisco, CA 94102–3661

***RFPH - Retailers, Food, Pharmaceuticals and Healthcare Industry (PBC 304)***  
***Director of Field Operations - East (SBC 275XX)***

<b>RFPH - Retailers, Food, Pharmaceuticals and Healthcare Industry (PBC 304) Director of Field Operations -East (SBC 275XX)</b>	<b>Address</b>
SBC 27505	IRS-LB&I Retailers, Food, Pharmaceuticals and Healthcare Attn: Territory Manager - RFPH Territory 9 700 West Capital Avenue Stop 1300–LIT Little Rock, AR 72201–3225

***Director of Field Operations - West (SBC 590XX)***

<b>Director of Field Operations - West (SBC 590XX)</b>	<b>Address</b>
SBC 59010	IRS-LB&I Retailers, Food, Pharmaceuticals and Healthcare Attn: Territory Manager - RFPH Territory 2 230 S. Dearborn Street - Rm 2230 Chicago, IL 60603-1505

**Exhibit 3.13.62-10 (Cont. 6) (01-01-2017)**  
**Field Addresses for Examination**

<b>Director of Field Operations - West (SBC 590XX)</b>	<b>Address</b>
SBC 59015	IRS-LB&I Retailers, Food, Pharmaceuticals and Healthcare Attn: Territory Manager - RFPH Territory 4 2001 Butterfield Road-4800WSB Downers Grove, IL 60515-1050
SBC 59020	IRS-LB&I Retailers, Food, Pharmaceuticals and Healthcare Attn: Territory Manager - RFPH Territory 5 316 North Robert Street - Stop 4100STP St. Paul, MN 55101-1495
SBC 59025	IRS-LB&I Retailers, Food, Pharmaceuticals and Healthcare Attn: Territory Manager - RFPH Territory 3 230 S. Dearborn Street Room 3000MS-4000CHI Chicago, IL 60604-1505
SBC 59050	IRS-LB&I Retailers, Food, Pharmaceuticals and Healthcare Attn: Territory Manager - RFPH Territory 1 230 S. Dearborn Street Room 3000MS-4000CHI Chicago, IL 60604-1505

**HMT - Heavy Manufacturing and Transportation Industry (PBC 305) - Director of Field Operations - New Jersey (SBC 080XX)**

<b>HMT - Heavy Manufacturing and Transportation Industry (PBC 305) - Director of Field Operations - New Jersey (SBC 080XX)</b>	<b>Address</b>
SBC 08005	IRS-LB&I Heavy Manufacturing and Transportation Attn: Territory Manager - HMT Territory 2 7850 S.W. 6th Court; Stop 4710 Plantation, FL 33324-3202
SBC 08010	IRS-LB&I Heavy Manufacturing and Transportation Attn: Territory Manager - HMT Territory 3 1122 Town and Country Commons; Suite 250 Chesterfield, MO 63017-8200
SBC 08015	IRS-LB&I Heavy Manufacturing and Transportation Attn: Territory Manager - HMT Territory 1 400 West Bay Street; Mail Stop 4100 Jacksonville, FL 32202-4410



**Exhibit 3.13.62-10 (Cont. 7) (01-01-2017)**  
**Field Addresses for Examination**

<b>HMT - Heavy Manufacturing and Transportation Industry (PBC 305) - Director of Field Operations - New Jersey (SBC 080XX)</b>	<b>Address</b>
SBC 08020	IRS-LB&I Heavy Manufacturing and Transportation Attn: Territory Manager - HMT Territory 4 201 Como Park Blvd Cheektowaga, NY 14227-1416
SBC 08050	IRS-LB&I Heavy Manufacturing and Transportation Attn: Territory Manager - HMT Territory 5 2888 Woodcock Boulevard – Stop 072-N Atlanta, GA 30341-4002

***Director of Field Operations - Michigan (SBC 250XX)***

<b>Director of Field Operations - Michigan (SBC 250XX)</b>	<b>Address</b>
SBC 25005	IRS-LB&I Heavy Manufacturing and Transportation Attn: Territory Manager - HMT Territory 7 5990 West Creek Road Independence, OH 44131-2190
SBC 25010	IRS-LB&I Heavy Manufacturing and Transportation Attn: Territory Manager - HMT Territory 6 477 Michigan Avenue - Room 2423 Detroit, MI 48226-4523
SBC 25015	IRS-LB&I Heavy Manufacturing and Transportation Attn: Territory Manager - HMT Territory 10 310 W. Wisconsin T-1 Milwaukee, WI 53203-2213
SBC 25020	IRS-LB&I Heavy Manufacturing and Transportation Attn: Territory Manager - HMT Territory 9 24000 Avila Road - Stop 6011 - Room 3506 Laguna Niguel, CA 92677-3405
SBC 25025	IRS-LB&I Heavy Manufacturing and Transportation Attn: Territory Manager - HMT Territory 8 1000 Liberty Avenue Pittsburgh, PA 15222-4004

**Exhibit 3.13.62-10 (Cont. 8) (01-01-2017)**  
**Field Addresses for Examination**

***FS - Field Specialist (PBC306) - Program Manager - Financial Products Specialist (SBC 800XX)***

<b>FS - Field Specialist (PBC306) - Program Manager - Financial Products Specialist (SBC 800XX)</b>	<b>Address</b>
SBC 80005	IRS-LB&I Field Specialists Attn: Territory Manager — FP Territory 1 (1910) 575 North Pennsylvania Street, MS LM505 Indianapolis, IN 46204–1563
SBC 80010	IRS-LB&I Field Specialists Attn: Territory Manager — FP Territory 2 (1890) 55 South Market Street, MS HQ4100 San Jose, CA 95113–2324
SBC 80015	IRS-LB&I Field Specialists Attn: Territory Manager — FP Territory 3 (1900) Financial Products Territory Manager Monmouth Executive Center, Suite 2 4 Paragon Way Freehold, NJ 07728–7895

***Program Manager - Computer Audit Specialists (SBC 810XX)***

<b>Program Manager - Computer Audit Specialists (SBC 810XX)</b>	<b>Address</b>
SBC 81005	IRS-LB&I Field Specialists Attn: Manager — CAS Territory 1 (1790) 801 Broadway, Suite 201, MDP 123 Nashville, TN 37203–3816
SBC 81010	IRS-LB&I Field Specialists Attn: Manager — CAS Territory 2 (1780) 4050 Alpha Road-MS 4000NWSAT Farmers Branch, TX 75244–4201
SBC 81015	IRS-LB&I Field Specialists Attn: Manager — CAS Territory 2 (1810) 24000 Avila Road-MS 6031 Laguna Niguel, CA 92677–3405
SBC 81020	IRS-LB&I Field Specialists Attn: Manager — CAS Territory 4 (1820) 110 West 44 Street, 8th Floor-CAS:1820 New York, NY 10036–6710

**Exhibit 3.13.62-10 (Cont. 9) (01-01-2017)**  
**Field Addresses for Examination**

***Program Manager - Engineers (SBC 820XX)***

<b>Program Manager - Engineers (SBC 820XX)</b>	<b>Address</b>
SBC 82005	IRS-LB&I Field Specialists Attn: Manager — ENG Territory 1 (1840) 7850 SW 6th Court Plantation, FL 33324–3202
SBC 82015	IRS-LB&I Field Specialists Attn: Manager — ENG Territory 3 (1850) 450 Golden Gate Ave, SF6107 San Francisco, CA 94102–3661
SBC 82020	IRS-LB&I Field Specialists Attn: Manager — ENG Territory 4 (1870) 1 Montvale Avenue Stoneham, MA 02180–3559
SBC 82025	IRS-LB&I Field Specialists Attn: Manager — ENG Territory 5 (1860) 316 N. Robert Street, Stop 4300STP St. Paul, MN 55101–1495

***Program Manager-Economists (SBC 830XX)***

<b>Program Manager-Economists (SBC 830XX)</b>	<b>Address</b>
SBC 830XX	IRS-LB&I Field Specialists Attn: Economist Program Manager 2888 Woodcock Blvd., MS 682D Atlanta, GA 30341–4002

***Program Manager-Employment Tax Specialists (SBC 840XX)***

<b>Program Manager-Tax Specialists (SBC 840XX)</b>	<b>Address</b>
SBC 840XX	IRS-LB&I Field Specialists Attn: Employment Tax Program Manager 24000 Avila Road, MS 6041 Laguna Niguel, CA 92677–3405

**Exhibit 3.13.62-11 (01-01-2017)****Collection Activity Report (CAR) and Area Office (AO) Addresses**

<b>City</b>	<b>City</b>
<b>04-Boston (New England)</b> Internal Revenue Service Chief Compliance (Collection) P.O. Box 9112 Boston, MA 02203	<b>35-Indianapolis (Indiana)</b> Internal Revenue Service Chief Compliance (Collection) P.O. Box 44687 Indianapolis, IN 46244
<b>06-Hartford (Connecticut–Rhode Island)</b> Internal Revenue Service Chief Compliance (Collection) Stop 204 135 High Street Hartford, CT 06103	<b>36-Chicago (Illinois)</b> Internal Revenue Service Chief Compliance (Collection) P.O. Box 1193 Chicago, IL 60690
<b>11-Brooklyn</b> Internal Revenue Service Chief Compliance (Collection) P.O. Box 380 Brooklyn, NY 11202	<b>38-Detroit (Michigan)</b> Internal Revenue Service Chief Compliance (Collection) P.O. Box 32500 Detroit, MI 48232
<b>13-Manhattan</b> Internal Revenue Service Chief Compliance (Collection) P.O. Box 3000 Manhattan, NY 10008	<b>39-Milwaukee (Midwest)</b> Internal Revenue Service Chief Compliance (Collection) P.O. Box 495 Milwaukee, WI 53201
<b>16-Buffalo (Upstate New York)</b> Internal Revenue Service Chief Compliance (Collection) 11 W. Huron Street, Room 406B Buffalo, NY 14202	<b>41-St. Paul (North Central)</b> Internal Revenue Service Chief Compliance (Collection) P.O. Box 64556 St. Paul, MN 55164
<b>22-Newark (New Jersey)</b> Internal Revenue Service Chief Compliance (Collection) P.O. Box 1269 Newark, NJ 07101	<b>43-St. Louis (Kansas-Missouri)</b> Internal Revenue Service Chief Compliance (Collection) P.O. Box 1146 HW Wheeler Station St. Louis, MO 63188
<b>23-Philadelphia (Pennsylvania)</b> Internal Revenue Service Chief Compliance (Collection) P.O. Box 12050 Philadelphia, PA 19106	<b>52-Baltimore (Delaware-Maryland)</b> Internal Revenue Service Chief Compliance (Collection) P.O. Box 538, Room 627 Baltimore, MD 21203
<b>31-Cincinnati (Ohio)</b>	<b>54-Richmond (Virginia-West Virginia)</b>

**Exhibit 3.13.62-11 (Cont. 1) (01-01-2017)****Collection Activity Report (CAR) and Area Office (AO) Addresses**

<b>City</b>	<b>City</b>
Internal Revenue Service Chief Compliance (Collection) P.O. Box 1579 Room 3403 Cincinnati, OH 45201	Internal Revenue Service Chief Compliance (Collection) P.O. Box 10107 Richmond, VA 23240
<b>33-Laguna Niguel (Southern California)</b>	<b>56-Greensboro (North-South Carolina)</b>
Internal Revenue Service Chief Compliance (Collection) P.O. Box C-11 Laguna Niguel, CA 92677	Internal Revenue Service Chief Compliance (Collection) 320 Federal Place Greensboro, NC 27401
<b>75-Dallas (North Texas)</b>	<b>58-Atlanta (Georgia)</b>
Internal Revenue Service Chief Compliance (Collection) 1100 Commerce Street Dallas, TX 75242-1100	Internal Revenue Service Chief Compliance (Collection) Room 1665 401 West Peachtree Street Atlanta, GA 30365
<b>76-Houston</b>	<b>59-Jacksonville (North Florida)</b>
Internal Revenue Service Chief Compliance (Collection) Mail Stop 500BP 3223 Briarpark Houston, TX 77042	Internal Revenue Service Chief Compliance (Collection) P.O. Box 35045 Jacksonville, FL 32202
<b>77-San Jose (Central California)</b>	<b>62-Nashville (Kentucky-Tennessee)</b>
Internal Revenue Service Chief Compliance (Collection) Suite 900 1 North 1st San Jose, CA 95113	Internal Revenue Service Chief Compliance (Collection) P.O. Box 1107 Nashville, TN 37202
<b>84-Denver (Rocky Mountain)</b>	<b>65-Ft. Lauderdale (South Florida)</b>
Internal Revenue Service Chief Compliance (Collection) 600 Seventeenth Street Denver, CO 80202-2490	Internal Revenue Service Chief Compliance (Collection) Room 329 Building B University Drive North Fort Lauderdale, FL 33324
<b>86-Phoenix (Southwest)</b>	<b>66-Puerto Rico</b>
Internal Revenue Service Chief Compliance (Collection) 2120 N. Central Ave. Phoenix, AZ 85004	Internal Revenue Service Attn: Cynthia Wren, Compliance P.O. Box 384 Washington, DC 20044
<b>91-Seattle (Pacific-Northwest)</b>	<b>72-New Orleans (Gulf Coast)</b>

**Exhibit 3.13.62-11 (Cont. 2) (01-01-2017)****Collection Activity Report (CAR) and Area Office (AO) Addresses**

<b>City</b>	<b>City</b>
Internal Revenue Service Chief Compliance (Collection) MS 200 915 Second Ave. Seattle, WA 98111	Internal Revenue Service Chief Compliance (Collection) Stop 6 500 Camp Street New Orleans, LA 70130
<b>94-San Francisco (Northern California)</b>	<b>73-Oklahoma City (Arkansas–Oklahoma)</b>
Internal Revenue Service Chief Compliance (Collection) Stop 4–3–13 P.O. Box 36030 San Francisco, CA 94102	Internal Revenue Service Chief Compliance (Collection) MS 5000 OKL 55 N. Robinson Oklahoma City, OK 73102
<b>95-Los Angeles</b>	<b>74-Austin (South Texas)</b>
Internal Revenue Service Chief Compliance (Collection) P.O. Box 1431 Los Angeles, CA 90053	Internal Revenue Service Chief Compliance (Collection) P.O. Box 250 Austin, TX 78767
<b>98-International</b>	
Internal Revenue Service Attn: Cynthia Wren, Compliance P.O. Box 384 Washington, DC 20044	
<b>Area Office Addresses for Taxpayer Services</b>	Midstate's Region
Internal Revenue Service Regional Chief Customer Service 4050 Alpha Road-Stop 6600 MSRO Dallas, TX 75244–4203	Internal Revenue Service Midwest area office Chief Customer Service Division MS 6600 MIL 310 West Wisconsin Ave. Milwaukee, WI 53203-2221
Internal Revenue Service Arkansas-Oklahoma area office Stop 6600 OKC 55 N. Robinson Oklahoma City, AR 73102	Internal Revenue Service North Center area office Chief Customer Service Suite 400 North 2550 University Ave, W St. Paul, MN 55101
Internal Revenue Service Houston area office Stop 6605 Hal 8701 5. Gessner Houston, TX 77074	Internal Revenue Service North Texas area office Chief Customer Service MS 6620 DAL 1100 Commerce Street Dallas, TX 75242-1100

**Exhibit 3.13.62-11 (Cont. 3) (01-01-2017)****Collection Activity Report (CAR) and Area Office (AO) Addresses**

<b>City</b>	<b>City</b>
Internal Revenue Service Kansas-Missouri area office (St. Louis) 1222 Spruce Street St. Louis, MO 63103	
Internal Revenue Service Illinois area office Chief Customer Service MS 60604 CHI 230 South Dearborn Street Chicago, IL 60604	Internal Revenue Service South Texas area office Chief Customer Service Division Stop 6620 AUS 300 East Eighth Street Austin, TX 78701
<b>Area Office Addresses for Taxpayer Services</b>	
<b>Northeast Region</b>	
Internal Revenue Service Region Chief Customer Service Room 1110 90 Church Street Station New York, NY 10007	Internal Revenue Service Ohio Area Office Chief Customer Service Rm 2405 550 Main Street Cincinnati, OH 45202--5204
Internal Revenue Service Brooklyn Area Office Chief Customer Service 625 Fulton Street Brooklyn, NY 12207	Internal Revenue Service Connecticut—Rhode Island area office Chief Customer Service William R. Cotter Federal Building Stop 115 135 High Street Hartford, CT 06103
Internal Revenue Service Manhattan Area Office Chief Customer Service 110 West 44th Street New York, NY 10036	Internal Revenue Service Michigan Area Office (Detroit) Chief Customer Service 447 Michigan Ave. Detroit, MI 48226–2597
Internal Revenue Service New England Area Office Chief Customer Service 7th Floor, Rm 775 JFK Building Boston, MA 02203	Internal Revenue Service Pennsylvania Area Office Chief Customer Service RM 6424 600 Arch Street Philadelphia, PA 19106
Internal Revenue Service Upstate New York Area Office Chief Customer Service Apple Business Park Union Road and Bennett Road Cheektowaga, NY 14225–060	Internal Revenue Service New Jersey area office (Newark) Chief Customer Service Division 425 Raritan Center Parkway Edison, NJ 08816

**Exhibit 3.13.62-11 (Cont. 4) (01-01-2017)****Collection Activity Report (CAR) and Area Office (AO) Addresses**

<b>City</b>	<b>City</b>
<b>Southeast Region</b>	
Internal Revenue Service Regional Chief Customer Service Stop 140–R P.O. Box 926 Atlanta, GA 30370	Internal Revenue Service Indiana area office Chief Customer Service RM 553-B 575 North Pennsylvania Indianapolis, IN 46204
Internal Revenue Service Georgia area office Chief Customer Service RM 531, Stop 901-D 401 West Peachtree Street Atlanta, GA 30370	Internal Revenue Service North Florida area office Stop 6040, RM 369 400 West Bay St. Jacksonville, FL 32202
Internal Revenue Service South Florida Area Office Chief Customer Service One North University Drive Plantation, FL 33324–2590	Internal Revenue Service Gulf Coast area office Chief Customer Service Stop 50 600 S. Maestri Pl. New Orleans, LA 70130
<b>Area Office Addresses for Customer Service</b>	
<b>Southeast Region</b>	
Internal Revenue Service Delaware-Maryland area office Chief Customer Service RM 620B 31 Hopkins Plaza Baltimore, MD 21201	Internal Revenue Service Kentucky-Tennessee Area Office Chief Customer Service 5889 Nolensville Road Nashville, TN 37211
Internal Revenue Service North-South Carolina Area Office Chief Customer Service RM 120 320 Federal Place Greensboro, NC 27401	Internal Revenue Service Virginia-West Virginia Area Office Chief Customer Service RM 10-016 400 North Eighth St. Richmond, VA 23240
<b>Western Region</b>	
Internal Revenue Service Regional Chief Customer Service 1650 Mission Street San Francisco, CA 94103	



**Exhibit 3.13.62-11 (Cont. 5) (01-01-2017)****Collection Activity Report (CAR) and Area Office (AO) Addresses**

<b>City</b>	<b>City</b>
Internal Revenue Service Laguna Niguel area office Chief Customer Service 2400 Avila Road Laguna Niguel, CA 92607	Internal Revenue Service Rocky Mountain area office Chief Customer Service Stop 6650DEN 600 17th Street Denver, CO 80202-2490
Internal Revenue Service Los Angeles area office Chief Customer Service RM 5202 300 N. Los Angeles Street Los Angeles, CA 90012	Internal Revenue Service Central California Area Office Chief Customer Service 3rd Floor 55 South Market Street San Jose, CA 95113
Internal Revenue Service Southwest area office Chief Customer Service Stop 6655 PX 210 E. Earl Street Phoenix, AZ 85012	Internal Revenue Service Pacific Northwest Area Office Chief Customer Service 915 Second Avenue Seattle, WA 98174
Internal Revenue Service North California Area Office Stop 15005 1301 Clay St. Oakland, CA 94612	

**Exhibit 3.13.62-12 (01-01-2015)****IMF/BMF Form Numbers, Form, and Package Codes for Mail Labels**

<b>Codes</b>	<b>IMF Package</b>	<b>Description/Destination</b>
00-02	1040 SS	The FO 98, US Possessions, Canada and Mexico FO 66
04-06	1040PR	
07-09	1040NR-EZ	
10*	1040-1	Principal Non-Business without F2441
15	1040-V	
16		FO 66
20*	1040-2	Principal Non-Business with/Form 2106 and F2441 FO 66
26		FO 66
30*	1040-3	Full Non-Business w/Schedule D, E, and F2441
36		FO 66
40*	1040-4	Business w/Schedule D, E, and R
46		FO 66
50*	1040-5	Business w/Schedule C, A, B, C-EZ, E, EIC, SE, 2441, and 4562
56		FO 66
60	1040-6	Business w/Schedule F and J
61		1040SS Stateside addresses
62		1040SS Mail Label SPC 66
66		1040PR Mail Label SPC 66
68		1040NR Stateside addresses
69		1040NR Mail Label SPC 66
70	1040-7	1040 Tax Package for Taxpayers with foreign (ACI)
75	1040A-1	1040A w/Schedule 1,2, and EIC
76	1040A-2	1040A w/Schedule 1, 2, 3 and EIC
80	1040-8	A, B, and D
86		FO 66
90	1040-9	A, B, and E

**Exhibit 3.13.62-12 (Cont. 1) (01-01-2015)****IMF/BMF Form Numbers, Form, and Package Codes for Mail Labels**

<b>Codes</b>	<b>IMF Package</b>	<b>Description/Destination</b>
95	1040-10	A, B, C, C-EZ, D, EIC, SE, and 4562,
H	1040 Sch H	Household Employer
JN	1040ES w/o voucher	
NR	1040NR	
S	1040ES	
SF	1040ES	
Z1	1040EZ	1040EZ

**Exhibit 3.13.62-12 (Cont. 2) (01-01-2015)****IMF/BMF Form Numbers, Form, and Package Codes for Mail Labels**

Code and BMF Label	Description
A	720 Package
AM	730
BB	11C
B	940
BC	940 (Sample for Test)
BK	940 (Sample for Test)
BR	940 Credit Reduction
BX	940 (Sample for Test)
BY	940 (Sample for Test)
BZ	940 EZ
BG	940 BG
C	941
CA	944 Package
CI	941 Seasonal/Intermittent
CR	CT-1
CT	941TEL
CX	944 Taxpayer Notification
E	941 PR
EA	944 PR Package
EI	941 PR Seasonal/Intermittent
EX	944 Taxpayer Notification
F	944 SS
FA	944 SS Package
FX	944 SS Taxpayer Notification
H	943
J	943 PR
JN	945
IH	990T
P	940PR
L - 3896	1065
LP	1065 Postcard

**Exhibit 3.13.62-12 (Cont. 3) (01-01-2015)****IMF/BMF Form Numbers, Form, and Package Codes for Mail Labels**

<b>Code and BMF Label</b>	<b>Description</b>
M - 3896	1120
MP	1120 Postcard
Y	1120H
N - 3896	1120S
NP	1120S Postcard
PP	1099
R	1042
S	1040ES
AP	E-File Postcard F8160E
U	2290
I	PUB 15
K	PUB 51
V	PUB 393
II - 3419	5227
FF	PUB 80 Package
ZA	1120 SF
ZB	1120 RIC
ZC	1120 REIT
W	1120 ND
MX	1120 L
MY	1120 PC
LA	Form 8752

**Exhibit 3.13.62-13 (04-05-2018)****Transcripts Received from Computer Branch**

<b>Transcript Title</b>	<b>Routing/Distribution and Special Instructions</b>
"25000"	FILES
100 PN-ADV	CSCO
100 PNFIN	CSCO
100 PENACT	CSCO
ABST 11	AM
ACS Info (ACRW 8002)	CSCO
AMRH01	AMRH
AMRH02	AMRH
AMRH03	AMRH
AMRH04	AMRH
AMRH05	AMRH
AMRH06	CSCO
AMRH07	CSCO
AMRH08	AMRH
AMRH09	AMRH
AMRH10	AMRH
AMRH11	AMRH
AMRH12	AMRH
AMRH13	Accounting (Installment Billing Clerk)
AMRH14	Statutes
AMRH15	Erroneous Refund Function
AM16-J (IMF)	AMRH
AMRH16-Y (BMF)	AMTRH
AMRH17	CSCO
AMRH18	CSCO
AMRH19	CSCO
AMRH20	AMRH
AMRH21	AMRH
AMRH22	AMRH
AMRH23	CSCO

**Exhibit 3.13.62-13 (Cont. 1) (04-05-2018)****Transcripts Received from Computer Branch**

<b>Transcript Title</b>	<b>Routing/Distribution and Special Instructions</b>
AMRH24	AM
AMRH25	Underreporter
AMRH26	AMRH
AMRH27	Underreporter
AMRH28	COLL
AMRH30	EXAM
AM-X01	STAT
AM-X02	STAT
AM-X03	STAT
AM-X04	STAT
AM-X05	STAT
AM-X06	CSCO
AM-X07	CSCO
AM-X08	STAT
AM-X09	STAT
AM-X10	STAT
AM-X11	STAT
AM-X12	STAT
AM-X13	ACCT
AM-X14	STAT
AM-X15	Erroneous Refund Function
AM-X16	STAT
AM-X18	CSCO
AM-X19	CSCO
AM-X20	STAT
AM-X21	STAT
AM-X22	STAT
AM-X23	CSCO
AM-X24	AM
AM-X25	Underreporter
AM-X26	STAT

**Exhibit 3.13.62-13 (Cont. 2) (04-05-2018)****Transcripts Received from Computer Branch**

<b>Transcript Title</b>	<b>Routing/Distribution and Special Instructions</b>
AM-X27	Underreporter
AM-X28	CSCO
AM-X29	STAT
ATSDT-1	Exam (ATJ Coord)
ATSDT-PFN	Exam (PFN Coord)
ASAPHITS	ELF Suitability
BMF CTR (160-40-07)	FILES
BMF Disclosure	DISC
BMF INV SSN	ECU
BMF-MF (160-40-11)	Exam Class
BUWH FTD	OR
CC 99 CLNUP	COLL
COLL CHILDCARE	Exam CSCO
(421-4F-11, 12, 13 Collateral (TRS 04)	FO
COMP	ACCT
Combat (TRS 04)	DO
Combat ZON	COLL
CON-TRANS	Technical Unit
CSED	CSCO
CR-NOMATCH	AM
CREL DECD	AM
CTR	QRDT
CV PN CRED	Exam Processing Function
CZN0500 AM	AM (Accounts Maintenance)
CZ500AM	AM
CZN0500CD	CSCO (Collection)
CZ500C0	CSCO (Collection)
DECD ESCR	AM
DEFAULTSC	CSCO
DEFERRAL	AM



**Exhibit 3.13.62-13 (Cont. 3) (04-05-2018)****Transcripts Received from Computer Branch**

<b>Transcript Title</b>	<b>Routing/Distribution and Special Instructions</b>
DEL ASSESS	OSPC EP Acct. Unit M/S 6270
DIAG-P (TRS 04)	User Support
DIAG-Q (TRS 04)	User Support
DIF 1040 (418-49-14)	Exam
DOC 64-011 Condition Memo	ECU
420 814	ECU
460 817 number1	ECU
46 960	ECU
848 960	ECU
AIM 870	ECU
AMD 874	ECU
DA 871	ECU
DPL 850	ECU
DRT 808	ECU
EXC 869	ECU
INA 811	ECU
DUPASMT	AM
DUPSP0S	Exam
EC-TDI-RSH	ECU
EIRSST	FILES
EP CAF ACT	CAF
EP CAF PLN	CAF
EP-TDI-RES	ECU
ERR DOC 51	ECU

**Exhibit 3.13.62-13 (Cont. 4) (04-05-2018)****Transcripts Received from Computer Branch**

<b>Transcript Title</b>	<b>Routing/Distribution and Special Instructions</b>
EXES-TC 840	AMRH
F4466	AM
FOL-UP	SCEB
FOLLOW-UP W-4	CSCO
FOREIGN INFO RETURN	SCEB
FRIVOLOUS	Frivolous Returns Program; Ogden
FTD FIDUC	INSOLVENCY
HHS Depend	EXAM
HM19 Reval-CPNL	CSCO
HM19 NOHRG-CPNL	CSCO
HOSTAGE	EXAM
HQ Refund	OR
IIRSST	CIB
IMF	Req
INSL-FINAN	COLL
INTELENTTY/INTELENTY	CIB
INTEL-910	CIB
INTEL-914	CIB and FO CI
INTEL-914C	CIB
INTEL-916	QRDT
INTEL-918	QRDT
INIT BLLC	FO, Case Processing or Technical Support
IRAFASSESS	Accounts Management
IRMF (417-44-11)	FO/OR SPC Function
IRMA (417-32-11)	EXAM
KITA	Management Staff
IRS-Emp. DLNQ	N.O.
LATDEP-FED	EO Entity OSC 6271
LC-ROLLVR	OR
LITIGATION	FO Col
LP CANCEL DEPARTMENT	Refund Inquiry/Taxpayer Relations Branch

**Exhibit 3.13.62-13 (Cont. 5) (04-05-2018)****Transcripts Received from Computer Branch**

<b>Transcript Title</b>	<b>Routing/Distribution and Special Instructions</b>
MAG FIL DIS	ECU
MD FIL SEP	SCEB
MERGEITIN	ITIN Unit, Philadelphia
MRGE CAF	CAF
MFT 05 REF	AM
Military (TRS 04)	DO
MILLION \$	OR -BMF
MIRRORFAIL	CSCO
MISDF8453X	Entity (EO)
MISDF8871	Entity (EO)
Module/Entity	REQ
MUL FIL	SCEB
NM-19 REVAL-CPNL	CSCO
NM-19 NOMRG-CPNL	CSCO
NMFL	CSCO
NMFL HHS	NMF ACCT w/last 5 digits of DLN of 9
NO ENTITY (maybe included)	ACCT
NO xxxxx Module (maybe included)	ACCT
NOMRG-400	NM01 - ADJ
VEST	NM02 - ADJ
XXSSN	NM03 - ADJ
914	NM04 - CIB
916	NM05 - CI
918	NM06 - CI
TDA	NM07 - CSCO
DUP	NM08 - ADJ
576	NM09 - ADJ
930	NM10 -ADJ
424	NM11 - ADJ
940	NM12 - EXAM
520	NM13 - FO-COLL

**Exhibit 3.13.62-13 (Cont. 6) (04-05-2018)****Transcripts Received from Computer Branch**

<b>Transcript Title</b>	<b>Routing/Distribution and Special Instructions</b>
NOMRG-RPS	NM14- ADJ
CAF	NM15 -TR
RECR	NM16 - ADJ
LTEX	NM18 - ADJ
TAXI	NM19 -ADJ
CPNL	NM20 -CSO
ATS	NM21 - EXAM
CONS	NM22 -ECU
STAT	NM24 -ECU
GEN	NM25 -ECU
AF	NM26 -ECU
MULTSPOSE	NM17 -ADJ
NO MRG-AB11	ADJ
NO MRG-8752	ADJ
NO MRG-NOUS	ECU
NO MRG-91X	CI
FYM	NM27- ECU
NC	ECU
SS	NM29 - ECU
NOMRG-DRT	ECU
NOMRG-INA	ECU
NOMRG-DPL	ECU
NOMRG-EXC	ECU
NOMRG-011	AM
NOMRG-141	ECU
NOMRG-LOC	ECU
NOMRG-846	ECU
NOMRG-848	ECU
NOMRG-420	ECU
NOMRG-AIM	EXAM
NOMRG-DA	ECU

**Exhibit 3.13.62-13 (Cont. 7) (04-05-2018)****Transcripts Received from Computer Branch**

<b>Transcript Title</b>	<b>Routing/Distribution and Special Instructions</b>
NOMRG-AMD	EXAM
NRPS REVIEW	NR
NOMRG-NC	ECU
OIC	CSCO
OIC DEFAULT	CSCO
PAR/SUB-CR	Acct
Plan Merge	ECU
PMF PATRA (102-23-XX)	N/A
(a) UNPOSTED CP	GUF
(b) CIVIL PENALTY	IRP Civil Penalty Unit
(c) PATR	Requestor
(d) BMF/IMF	FILES
Privacy Restricted	Tech
Privacy	Corres
Privacy Rights Restricted	Tech
Privacy Rights	Corres
PUSH CODE (EPMF TC 930)	TPR
POSSDELPEN	AM
PMTEXPCSED	COLL
PMTOVERCAN	ACCT Br
-QFRZALERT (Job number D602911)	Exam
REFMFT31	AM
REFUND-INT	N/A
REFUND	Notice Review
REFUND-E	Notice Review
REFUND-S	Notice Review
REMIIC	Classification
REV EMP C	ECU
REVAL-400	AM
REVAL-VEST	AM
SPSSNMFT31	ACCT Br

**Exhibit 3.13.62-13 (Cont. 8) (04-05-2018)****Transcripts Received from Computer Branch**

<b>Transcript Title</b>	<b>Routing/Distribution and Special Instructions</b>
XXSSN	AM
914	CIB
916	CI
918	CI
TDA	CSCO
DUP	AM
576	AM
930	AM
424	EXAM
940	EXAM
520	FO-COLL
RPS	AM
CAF	TR
RECR	AM
PDT	FO-COLL
TAXI	AM
CPNL	CSCO
ATS	EXAM
CONS	ECU
STAT02	STAT
STAT03	STAT
STAT04	STAT
STAT05	STAT
STAT06	CSCO
STAT07	CSCO
STAT08	STAT
STAT09	STAT
STAT10	STAT
STAT11	STAT
STAT12	STAT
STAT13	ACCT

**Exhibit 3.13.62-13 (Cont. 9) (04-05-2018)****Transcripts Received from Computer Branch**

<b>Transcript Title</b>	<b>Routing/Distribution and Special Instructions</b>
STAT14	STAT
STAT15	Erroneous Refund Function
STAT16	STAT
STAT18	CSCO
STAT19	CSCO
STAT20	STAT
STAT21	STAT
STAT22	STAT
STAT23	CSCO
STAT24	AM
STAT25	Underreporter
STAT26	STAT
STAT27	Underreporter
STAT28	CSCO
STAT29	STAT
STAT30	EXAM
STEX	STAT
STEX-XSF	STAT
RFND LIT	FILES
RPS MIS610	AM
RSED-EXAM	Examination
RSED FZ	FO-COLL
RSED STAT	Statutes
SCADDRESS	FILES
CSCO-TC 521	FO-COLL
SPEC	ACCT
SPOSEFIELD	CSCO
SSNS	ECU
STAT-IMF/BMF	Statute
Except AM19	CSCO
STAT IRA	Statute

**Exhibit 3.13.62-13 (Cont. 10) (04-05-2018)**  
**Transcripts Received from Computer Branch**

<b>Transcript Title</b>	<b>Routing/Distribution and Special Instructions</b>
Sub 25000	OR
SUBSTAN-CR	Payment Tracer Function
TAXCT-Case w/appeal code	Same as line TC 520 FO APPEALS
TAXCT-Case w/appeal code	Same as line TC 30X FO APPEALS
TAXCT-Case w/o appeal code	To AO of the 50 DLN FO APPEALS
TC977-AIM	EXAM
TCB 367	AM
TCMP Trans	N/A
TD IFRZ-150	CSCO
TDIFRZALRT	CSCO
TDIFRZ-EXAM	SPC EXAM
FO-SP	FO Special Procedures
TDI RESEARCH	CSCO * Exception: EPMF to ECU M/S 6273 Ogden
TRACS-Limited Payability	Acct. Br.
Cancellations	N/A
TRACS-Reclamations	Acct. Br.
TRACS-Undeliverable Check	Acct. Br.
Cancellations	N/A
TRACS-Payment over Cancellations	Acct. Br.
TRANS 844	Acct
TRANSCRIPT	Exam by ORG code
TREASYBOND	Acct - (Estate Tax Installment Billing)
UPC 71 REL	UNP
UNPTRUE DUP	UNP
UNREV TC 520	FO Coll
UPC 305	UNP
UPC 310 FRC	ECU -BMF
UPC 338 FRC	UNP
UPC 322 RLSC	UNP
UPC 823	UNP



**Exhibit 3.13.62-13 (Cont. 11) (04-05-2018)**  
**Transcripts Received from Computer Branch**

<b>Transcript Title</b>	<b>Routing/Distribution and Special Instructions</b>
UR Transcript/All Other	URB
VERFPYMT	AMRH
VIRGIN IS	SCEB
6232	N/A

**Exhibit 3.13.62-14 (01-01-2017)****ACS Notices, Letters, Listings, and Levies**

Run/File IDs	Letter Number	Short Title Code	Action Required and Dist.	Action	Mailer Env.	Return Env.	Stuffers
NOT2101ACSx	668W ©	LEVY	CSCO	MSU FM CSCO (F)(1)	E-125L	E-73	N/A
NOT2101ACSx	668W©	LEVY	CSCO	MSU FM CSCO (F)(1)	N/A	E-73	N/A
NOT2102ACSx	8519	LEVYS	CSCO	MSU FM CSCO (F)(1)	E-125R	E-73	N/A
NOT2201ACSx	LP47	GEN LTR	CSCO	MSU FM CSCO (F)(1)	E-178	E-73	N/A
NOT2201ACSx	LP51	GEN LTR	CSCO	MSU FM CSCO (F)(1)	E-178	E-73	N/A
NOT2201ACSx	LP52	GEN LTR	CSCO	MSU FM CSCO (F)(1)	E-178	E-73	N/A
NOT2201ACSx	LP53	GEN LTR	CSCO	MSU FM CSCO (F)(1)	E-178	E-73	N/A
NOT2201ACSx	LP59	GEN LTR	CSCO	MSU FM CSCO (F)(1)	E-178	E-73	N/A
NOT2201ACSx	LP61	GEN LTR	CSCO	MSU FM CSCO (F)(1)	E-178	E-73	N/A
NOT2201ACSx	LP62	GEN LTR	CSCO	MSU FM CSCO (F)(1)	E-178	E-73	N/A
NOT2201ACSx	LP64	GEN LTR	CSCO	MSU FM CSCO (F)(1)	E-178	E-73	N/A
NOT2201ACSx	LP68	GEN LTR	CSCO	MSU FM CSCO (F)(1)	E-178	E-73	N/A

**Exhibit 3.13.62-14 (Cont. 1) (01-01-2017)**  
**ACS Notices, Letters, Listings, and Levies**

Run/File IDs	Letter Number	Short Title Code	Action Required and Dist.	Action	Mailer Env.	Return Env.	Stuffers
NOT 2202ACSx	LT11	GEN LTR	CSCO	MSU FM CSCO (F)(1)	E-142	E-73	PUB594 PUB1660 F12153
NOT2203ACSx	LT14	GEN LTR	CSCO	MSU FM CSCO (F)(1)	E-178	E-73	N/A
NOT2203ACSx	LT16	GEN LTR	CSCO	MSU FM CSCO (F)(1)	E-178	E-73	N/A
NOT2203ACSx	LT18	GEN LTR	CSCO	MSU FM CSCO (F)(1)	E-178	E-73	N/A
NOT2203ACSx	LT21	GEN LTR	CSCO	MSU FM CSCO (F)(1)	E-178	E-73	N/A
NOT2203ACSx	LT23	GEN LTR	CSCO	MSU FM CSCO (F)(1)	E-178	E-73	N/A
NOT2203ACSx	LT24	GEN LTR	CSCO	MSU FM CSCO (F)(1)	E-178	E-73	N/A
NOT2203ACSx	LT25	GEN LTR	CSCO	MSU FM CSCO (F)(1)	E-178	E-73	N/A
NOT2203ACSx	LT26	GEN LTR	CSCO	MSU FM CSCO (F)(1)	E-178	E-73	N/A
NOT2203ACSx	LT27	GEN LTR	CSCO	MSU FM CSCO (F)(1)	E-178	E-73	F433F
NOT2203ACSx	LT28	GEN LTR	CSCO	MSU FM CSCO (F)(1)	E-178	E-73	N/A
NOT2203ACSx	LT29	GEN LTR	CSCO	MSU FM CSCO (F)(1)	E-178	E-73	F433F
NOT2204ACSx	LT30	GEN LTR	CSCO	MSU FM CSCO (F)(1)	E-178	E-73	F2159

**Exhibit 3.13.62-14 (Cont. 2) (01-01-2017)**  
**ACS Notices, Letters, Listings, and Levies**

Run/File IDs	Letter Number	Short Title Code	Action Required and Dist.	Action	Mailer Env.	Return Env.	Stuffers
NOT2204ACSx	LT33	GEN LTR	CSCO	MSU FM CSCO (F)(1)	E-178	E-73	N/A
NOT2204ACSx	LT35	GEN LTR	CSCO	MSU FM CSCO (F)(1)	E-178	E-73	N/A
NOT2204ACSx	LT37	GEN LTR	CSCO	MSU FM CSCO (F)(1)	E-178	E-73	N/A
NOT2204ACSx	LT38	GEN LTR	CSCO	MSU FM CSCO (F)(1)	E-178	E-73	N910
NOT2204ACSx	LT40	GEN LTR	CSCO	MSU FM CSCO (F)(1)	E-178	E-73	N/A
NOT2204ACSx	LT99	GEN LTR	CSCO	MSU FM CSCO (F)(1)	E-178	E-73	N/A
ACRD8003	Action List	REQUEST	CSCO	MSU BURST	N/A	N/A	N/A
ACRW8002	INFO Transcript TDA	N/A	CSCO	N/A	N/A	N/A	N/A
ACRW8003	INFO Transcript TDI	N/A	CSCO	N/A	N/A	N/A	N/A
ACRW8301, W8302	Action List	N/A	CSCO	N/A	N/A	N/A	N/A
ACRD8005	Tax Liens	N/A	CSCO	N/A	N/A	N/A	N/A
ACRW8001	DIAGN List	N/A	CSCO	N/A	N/A	N/A	N/A
ACRD1001, W1501	Error List	N/A	CSCO	N/A	N/A	N/A	N/A
ACRD8008, W8010	Transmittal Register Letters/ action REQUEST	N/A	CSCO	N/A	N/A	N/A	N/A

**Exhibit 3.13.62-14 (Cont. 3) (01-01-2017)**  
**ACS Notices, Letters, Listings, and Levies**

Run/File IDs	Letter Number	Short Title Code	Action Required and Dist.	Action	Mailer Env.	Return Env.	Stuffers
ACRD8011	TDE INFO Report	N/A	CSCO	N/A	N/A	N/A	N/A
ACRW8003, W8303	Transmittal Register	N/A	CSCO	N/A	N/A	N/A	N/A
ACRW8503	Transmittal Register -Weekly Letters/levies	N/A	CSCO	N/A	N/A	N/A	N/A
N/A	N/A	N/A	CSCO	N/A	N/A	N/A	N/A

**Note:** LP Letters require a return envelope with the call site address on it. LT Letters require a return envelope with the special SC ACS post office box address on it. For each levy (NOT21) and general letter output (NOT22) there is a weekly and daily run. Output for each call site is identified by an alpha character following the number.

**Example:** NOT2101 ACSA denotes levy output for call site A. Shown below are identifiers for daily and weekly output for each respective call site:

Daily levies, 8519s and General Letters	Weekly Levies, 8519s and General Letters
A= Call site A	K= Call site A
B= Call site B	L= Call site B
C= Call site C (PSC only)	M= Call site C (PSC only)
I= Call site I (CSC only)	N= Call site I (CSC only)

**Exhibit 3.13.62-15 (01-01-2015)**  
**AIMS Outputs Handling and Distribution**

Run/File ID number	Report/Table	Title/Description	Report Level	Distribution Codes
AMS0141A-T	N/A	AIMS Openings Reject Register	SC	SC Exam Br
AMS0723	N/A	AIMS Labels	N/A	MSC to Files
AMS0821	N/A	AIMS Charge-Outs	N/A	MSC to Files
AMS2541	N/A	Desert Storm Report	PBC*	SC Exam Br
AMS7143	NACL	Non-Assessed Closure Listing	PBC*	SC Exam Br
N/A	N/A	Listing - SB/LM/WI/TE/SC	N/A	N/A
AMS7144	N/A	TC 424 Overage Report	SC	SC Exam Br
AMS7145	N/A	EITC Certification Listing	SC	SC Exam Br
AMS8141	N/A	AIMS Duplicate Records Report	SC	SC Exam Br
AMS9541	N/A	Skeletal Report Record	PBC*	SC Exam Br

**Note:** \*Area for SB/SE and Taxpayer Services” due to recent change from Wage and Investment (W&I) to Taxpayer Services (TS).

**Exhibit 3.13.62-16 (01-01-2015)****AIMS Outputs Handling and Distribution**

<b>Run/File ID number</b>	<b>Report/Table number</b>	<b>Title/Description</b>	<b>Report Level</b>	<b>Distribution Codes</b>
ARP 2940	SC4.0	Statue Date Pending List	Group	SC Exam Br

**Exhibit 3.13.62-17 (07-15-2015)****AIMS Outputs: Shipping Address**

<b>Distribution Code</b>	<b>Shipping Address</b>
EO	Internal Revenue Service 1100 Commerce Street Attn: Jackie Hightower SE:T:EO:E:PR:SP Mail Code 4980 DAL Dallas, Texas 75242-1100
EP	Internal Revenue Service 31 Hopkins Plaza Attn: Alice Marchiano SE:T:EP:E:PR:SP Room 1542 Baltimore, MD 21201
FSL	Internal Revenue Service William H. Reed Program Manager, Federal State Local Governments SE:T:GE:FSLG 5T1 1750 Pennsylvania Ave., NW PBC 416 EGC 7240-7269 1111 Constitution Ave. Washington, DC 20224-0001
ITG	Internal Revenue Service Thelma Y. Smith Program Analyst, Indian Tribal Governments SE:T:GE:ITG 5M3 1750 Pennsylvania Ave., NW 1111 Constitution Ave. PBC 417 EGC 7270-7299 Washington, DC 20224-0001
LB&I	See Exhibit 3.13.62-10, Field Addresses for Examination.
NO SB/SE	Internal Revenue Service SE:S:C:CP:CW:EMIS NCFB C8/412 5000 Ellin Road Lanham, Maryland 20706-1348
PSP SB/SE	See Exhibit 3.13.62-10, Field Addresses for Examination.
TEB	Internal Revenue Service 1111 Constitution Ave NW SE:T:GE:TEB:CPM NCA-533-08 Washington, DC 20224
Taxpayer Services” due to recent change from Wage and Investment (W&I) to Taxpayer Services (TS).	See Exhibit 3.13.62-10, Field Addresses for Examination.



**Exhibit 3.13.62-18 (01-01-2015)****Abusive Tax Shelter**

<b>Run/File ID number</b>	<b>ATS Title/Description</b>	<b>Distribution</b>
ATS 01-01	Abusive Tax Shelter Charge-outs	MSU (B) to DOC PER
ATS 01-40	Abusive Tax Shelter Daily Summary	CI
ATS 01-41	Abusive Tax Shelter Charge-out Listing	CI

**Exhibit 3.13.62-19 (01-01-2015)**  
**Centralized Authorization File**

Run/File ID#	Title/Description	Distribution
CAF 03-03	CAF Notice File CP 547	MSU See 3.13.62-56
CAF 03-40	CAF Deleted Module Report	T.P.R. POA Unit
CAF 03-41	Unprocessable Record List	T.P.R. POA Unit
CAF 35-41	Error and Dropped Records List	T.P.R. POA Unit
CAF 37-41	Invalid List	T.P.R. POA Unit
CAF 70-40	CAF Quarterly Report	Mgmt. Supp, H, T:T:Q:R
CAF 70-41	CAF History Record Error Report	T.P.R. POA Unit

**Exhibit 3.13.62-20 (01-01-2015)**  
**Collection Activity Reports**

Run/File ID #	Titles/Description	Distribution * = See Notes at Bottom	Report Symbols
CAR 32	Online Listing	Control Group	N/A
CAR 32-44	Run Controls and Amount Error Report	Control Group	N/A
CAR 32-45	Run Control and Amount Error Report	Control Group	N/A
CAR 46	Online Listing	Control Group	N/A
CAR 8143	Taxpayer Delinquent Account (TDA) Rpt Part 2	1 Copy to District	No-5000-1/2/241/242
CAR 8243	Taxpayer Delinquent Account (TDA) Rpt Part 1	1 Copy to District	No-5000-1/2
CAR 8343	Pending Installment Agreement Rpt	1 Copy to District	No-5000-222
CAR 8443	Taxpayer Delinquency Investigation (TDI) Rpt	1 Copy to District	No-5000-3/4
CAR 8543	Type Assessment Rpt Part 1	1 Copy to District	No-5000-241/242
CAR 8643	Installment Agreement Report	1 Copy to District	No-5000-5/6
CAR 77-40	E.O. Rpt of Delinquent Returns Notices and Invest	*** H(1)	N/A
CAR 78-40	Employee Plan Rpt Delinquent Rtn Notices Invest and Accounts	**** H(1)	N/A
CAR 97-40	Weekly Terminal Report	By Request Only	N/A

**Note:**

\*\*\*\*HZH Attn: CP:E:FS

\*\*\*\*HZH Attn: CP:E:FS

Collection Activity Report Addresses are contained in Exhibit 3.13.62-11, Collection Activity Report (CAR) and Area Office (AO) Addresses.

**Exhibit 3.13.62-21 (01-01-2015)****Case Assignment Listings**

<b>Run/File ID#</b>	<b>Title/Description</b>	<b>Codes</b>	<b>Distribution</b>
CCA 01-20	IDRS Case Assignment	1717-1720	UNR
CCA 01-20	IDRS Case Assignment	1731-1733	QAB
CCA 01-20	IDRS Case Assignment	1795	TPR
CCA 01-20	IDRS Case Assignment	1752	TPR
CCA 01-20	IDRS Case Assignment	1791	IA
CCA 01-20	IDRS Case Assignment	1773-1776	SCEB
CCA 01-20	IDRS Case Assignment	1771-1772	CSCO ACS
CCA 01-20	IDRS Case Assignment	1734	MSU (B) to MGMT STAFF
CCA 01-20	IDRS Case Assignment	1726-1728	INPUT CORR
CCA 01-20	IDRS Case Assignment	1721	UNPOST
CCA 01-20	IDRS Case Assignment	1767-1770	CSCO
CCA 01-20	IDRS Case Assignment	1715-1716	INPUT CORR
CCA 01-20	IDRS Case Assignment	1710	SUPPORT
CCA 01-20	IDRS Case Assignment	1709	OPERATIONS
CCA 01-20	IDRS Case Assignment	1736-1750	ADJ
CCA 01-20	IDRS Case Assignment	1781-1789	EXAM
CCA 01-20	IDRS Case Assignment	1711	R&C BR
CCA 01-20	IDRS Case Assignment	1797	PRO
CCA 01-20	IDRS Case Assignment	1702-07	ACCTG BR
CCA 01-20	IDRS Case Assignment	1753-1764	TPR
CCA 01-20	IDRS Case Assignment	N/A	EXAM
CCA 01-20	IDRS Case Assignment	1730	R&C SUPER
CCA 01-20	IDRS Case Assignment	1798	DISCLOSURE OFC
CCA 01-20	IDRS Case Assignment	1793	DISCLOSURE OFC
CCA 03-20	CLAIMS DISPOSITION LIST	N/A	TPR (2)
CCA-30-40	CCA DATA INVALID LISTING	N/A	SUPPORT
CCA-32	IDRS TOTAL CASE CONTROL INVENTORY	N/A	ACCTG (6)
CCA-42-22	IDRS INVENTORY REPORT	N/A	LOCAL DESIGNATION

**Exhibit 3.13.62-21 (Cont. 1) (01-01-2015)****Case Assignment Listings**

<b>Run/File ID#</b>	<b>Title/Description</b>	<b>Codes</b>	<b>Distribution</b>
CCA-41-40	ACCOUNTS MAINTENANCE INVENTORY REPORT	N/A	ACCTG BRANCH
CCA-01	IDRS CASE ASSIGNMENT LISTING	N/A	REQUISITION
CCA-42-23	IDRS OVERAGE REPORT	N/A	LOCAL DESIGNATION
CCA-42-24	IDRS MULTIPLE REPORT	N/A	LOCAL DESIGNATION
CCA-0226	IDRS CASE CONTROL ACTION	N/A	CSA
CCA-0240	IDRS INVALID SPC UNIT SELECTION RECORDS	N/A	CSA
CCA-0246	IDRS ERRONEOUS MF DATA LIST	N/A	CSA
CCA-0242	IDRS ASSIGNED CASE LISTING	N/A	USER SUPPORT
CCA-0244	IDRS UNASSIGNED CASE LISTING	N/A	USER SUPPORT
CCA-4640	IDRS CCF AGE WARNING LIST	N/A	USER SUPPORT

**Exhibit 3.13.62-22 (01-01-2015)**  
**Centralized Evaluation and Processing**

Run/File ID#	Title/Description	Distribution
CEP 01-40	INFORMATION ITEMS SUMMARY	CI(1)
CEP 01-41	CI INFORMATION ITEMS ERROR LISTING	CI(1)
CEP 01-42	CORRECTION/DELETION ERROR LISTING	CI(1)
CEP 03-40	GENERATION OF RECORDS FROM CICTR	CI(1)
CEP 07-40	INFO ITEMS MASTER FILE UPDATE SUMMARY	CI(1)
CEP 07-41	INFORMATION ITEMS DUPLICATE DCN LIST	CI(1)
CEP 07-42	INFORMATION ITEMS DELETE LIST	CI(1)
CEP 07-43	CORRECTION/DELETION NO MATCH LIST	CI(1)
CEP 09-40	MATCH OF NEW INFORMATION ITEMS	CI(1)
CEP 09-41	MATCH OF MF INFORMATION ITEMS	CI(1)
CEP 10-40	INFORMATION ITEMS ALPHA INDEX	CI(3) EXAM(1)
CEP 11-40	QRTLY RPT OF INFO ITEMS DISPOSITION	CI(1)
CEP 12-40	INFORMATION ITEMS DCN INDEX	CI(1)
CEP 13-40	INFORMATION ITEMS EXTRACT LIST	CI(1)
CEP 14-40	INFO ITEMS 150 DAY SUSPENSE LIST	CI(1)
CEP 15-40	INFORMATION ITEMS SUSPENSE LIST	CI(1)
CEP 15-41	INFORMATION ITEMS PURGE SUMMARY	CI(1)

**Exhibit 3.13.62-23 (01-01-2015)****Criminal Investigation Case Management and Time Reporting System**

Run/File ID#	Report # Table #	CID Ticket/Description	Distribution Code	Branch OID
CID 13-40	N/A	Collateral Time Listing	1	C.C.
CID 19-40	N/A	Aged Agent List Annual Report	1	C.I.
CID 19-41	N/A	Aged Case/Project List Annual Report	1	C.I.
CID 27-40	RPT-01	Case Project Inventory Management Analysis District Level	3	C.I.
CID 28-40	RPT-1A	Case Project Inventory Management Analysis District Level	3	C.I.
CID 29-40	RPT-03	Quarterly Operations Report Direct Level	3	C.I.
CID 31-40	RPT-04	Project Register (Staff Days) Group Level	3	C.I.
CID 33-40	RPT-04	Project Register (Staff Days) District Level	3	C.I.
CID 35-40	RPT-05	Pipeline Case Inventory Register Qrtly Report District Level	3	C.I.
CID 37-40	RPT-07	Register of Legal Actions Quarterly Report District Level	3	C.I.
CID 39-40	RPT-15	Case and Project Alpha-betic Index District Level	3	C.I.
CID 41-40	RPT-24	Aging of Case/Project Inventory Group Level	3	C.I.
CID 43-40	RPT-24	Aging of Case/Project Inventory District Level	3	C.I.
CID 44-40	IRP	Match Transcripts		C.I.
CID 49-40	RPT-03	Quarterly Operations Report Regl/Natl Level	4	C.I.
CID 51-40	RPT-04	Project Register (Staff Days) Regl Level	4	C.I.
CID 51-41	RPT-04	Project Register (Staff Days) Natl Level	4	C.I.

**Exhibit 3.13.62-23 (Cont. 1) (01-01-2015)****Criminal Investigation Case Management and Time Reporting System**

<b>Run/File ID#</b>	<b>Report # Table #</b>	<b>CID Ticket/Description</b>	<b>Distribution Code</b>	<b>Branch OID</b>
CID 53-40	RPT-05	Pipeline Case Inventory Register Qrtly Report Regl/Natl Level	4	C.I.
CID 55-40	RPT-07	Register of Legal Actions Quarterly Report Regl/Natl Level	4	C.I.
CID 57-40	RPT-15	Case and Project Alpha-betic Index Regl/Natl Level	4	C.I.
CID 59-40	RPT-24	Aging of Case/Project Inventory Regl/Natl Level	4	C.I.



**Exhibit 3.13.62-24 (01-01-2015)**  
**Correspondex Letters Reports**

<b>Run/File ID#</b>	<b>Title/Description</b>	<b>Distribution</b>
CRX 01	IDRS Correspondex Letter Deletion List	IDRS LTR Technician
CRX 01-40	IDRS Daily Letter Delete Use Report	IDRS LTR Technician
CRX 03-10	Acknowledgement Special Letters	T.P.R
CRX 03-11	IDRS Letters (Regular C-Letters)	T.P.R
CRX 03-40	IDRS Correspondex Daily Letter Use Report	IDRS LTR Technician
CRX 03-41	IDRS Correspondex Daily Letter Error List	IDRS LTR Technician
CRX 03-42	IDRS Correspondex Daily Selected Error Letter List	IDRS LTR Technician
CRX 03-43	IDRS Correspondex Run Control List	IDRS LTR Technician
CRX 60	IDRS Correspondex Form Letter List	IDRS LTR Technician

**Exhibit 3.13.62-25 (01-01-2015)****Centralized Files Scheduling Reports****Centralized Files Scheduling Reports**

<b>CSP RPT</b>	<b>FREQUENCY</b>	<b>REPORT TITLE</b>	<b>ROUTING</b>
CSP2740	WEEKLY	Survey Delete Error Items and Run Controls	EXAM BRANCH
CSP2741	WEEKLY	Late Filed Returns	EXAM BRANCH
CSP2940	WEEKLY	Survey Delete Card Listings	EXAM BRANCH
CSP3040	WEEKLY	Run Controls	EXAM BRANCH
CSP3140	WEEKLY	Run Controls	EXAM BRANCH
CSP3240	WEEKLY	Run Controls	EXAM BRANCH
CSP3241	WEEKLY	CSDB Update - Error Items	EXAM BRANCH
CSP3340	WEEKLY	Run Controls	EXAM BRANCH
CSP3341	WEEKLY	NAICS Files Unfilled Examination Group Orders	EXAM BRANCH
CSP3342	WEEKLY	Manual Research Spouse Address List for NAICS Orders	EXAM BRANCH
CSP3540	WEEKLY	Run Controls	EXAM BRANCH
CSP3541	WEEKLY	Total Orders by POD Report	EXAM BRANCH
CSP3640	WEEKLY	Run Controls	EXAM BRANCH
CSP3641	WEEKLY	Unfilled Examination Group Orders	EXAM BRANCH
CSP3642	WEEKLY	Manual Research Spouse Address List for Regular Orders	EXAM BRANCH
CSP3740	WEEKLY	Run Controls	EXAM BRANCH
CSP3740P	WEEKLY	Run Controls	EXAM BRANCH
CSP3840	WEEKLY	Run Controls	EXAM BRANCH
CSP4025	WEEKLY	Master Appointment Schedule	EXAM BRANCH
CSP4026	WEEKLY	Master Appointment Schedule - AIMS Serial Number Sequence	EXAM BRANCH
CSP4140	WEEKLY	Run Controls	EXAM BRANCH
CSP4141	WEEKLY	Taxpayer Contact Letters - Appointment & Callback L3358 & L3359	EXAM BRANCH
CSP4142	WEEKLY	Error Register	EXAM BRANCH
CSP4143	WEEKLY	Taxpayer Contact Letters - Correspondence Letter 3454SC	EXAM BRANCH
CSP4145	WEEKLY	Letters Without Signature Report	EXAM BRANCH
CSP4240SB	WEEKLY	CSDB Inventory Listing (SB)	EXAM BRANCH
CSP4240WI	WEEKLY	CSDB Inventory Listing (WI)	EXAM BRANCH
CSP4241SB	WEEKLY	Multiple Inventory Listing (SB)	EXAM BRANCH
CSP4241WI	WEEKLY	Multiple Inventory Listing (WI)	EXAM BRANCH
CSP4340	WEEKLY	Returns Added To Centralized Scheduling Database	EXAM BRANCH
CSP4341	WEEKLY	Related Returns Listing	EXAM BRANCH
CSP4342	WEEKLY	Entity Changes	EXAM BRANCH
CSP4343	WEEKLY	Returns Surveyed from Centralized Scheduling Database	EXAM BRANCH
CSP4344	WEEKLY	Special Extracts from Centralized Scheduling Database	EXAM BRANCH
CSP4440SB	WEEKLY	PSP Inventory (SB)	EXAM BRANCH
CSP4440WI	WEEKLY	PSP Inventory (WI)	EXAM BRANCH
CSP4441SB	WEEKLY	PSP Issues (SB)	EXAM BRANCH
CSP4441WI	WEEKLY	PSP Issues (WI)	EXAM BRANCH
CSP4540	WEEKLY	Run Controls	EXAM BRANCH
CSP4541	WEEKLY	Scheduled Returns Duplicate List	EXAM BRANCH
CSP4640	WEEKLY	Run Controls	EXAM BRANCH
CSP4641SB	WEEKLY	Inventory Report by Industry Codes for Centralized Files (POD Summary) (SB)	EXAM BRANCH
CSP4641WI	WEEKLY	Inventory Report by Industry Codes for Centralized Files (POD Summary) (WI)	EXAM BRANCH
CSP4642SB	WEEKLY	Inventory Report by Industry Codes for Centralized Files (PBC Summary) (SB)	EXAM BRANCH
CSP4642WI	WEEKLY	Inventory Report by Industry Codes for Centralized Files (PBC Summary) (WI)	EXAM BRANCH
CSP4740	WEEKLY	Run Controls	EXAM BRANCH
CSP4741	WEEKLY	Survey Depilate Listing	EXAM BRANCH
CSP4840	WEEKLY	Zip File Listing	EXAM BRANCH
CSP4940	WEEKLY	CSDB POD Listing	EXAM BRANCH
CSP6140	WEEKLY	Run Controls	EXAM BRANCH
CSP6141LM	WEEKLY	Inventory Report by Industry Codes for Centralized Storage (POD Summary) (LM)	EXAM BRANCH
CSP6141SB	WEEKLY	Inventory Report by Industry Codes for Centralized Storage (POD Summary) (SB)	EXAM BRANCH
CSP6141WI	WEEKLY	Inventory Report by Industry Codes for Centralized Storage (POD Summary) (WI)	EXAM BRANCH
CSP6142LM	WEEKLY	Inventory Report by Industry Codes for Centralized Storage (POD Summary) (LM)	EXAM BRANCH
CSP6142SB	WEEKLY	Inventory Report by Industry Codes for Centralized Storage (POD Summary) (SB)	EXAM BRANCH
CSP6142WI	WEEKLY	Inventory Report by Industry Codes for Centralized Storage (POD Summary) (WI)	EXAM BRANCH
CSP6640	WEEKLY	Returns Ordered Message Report	EXAM BRANCH
CSP5840M	WEEKLY	Run Controls	EXAM BRANCH
CSP6040	WEEKLY	Run Controls	EXAM BRANCH
CSP6041SB	WEEKLY	Inventory by DIF Score (SB)	EXAM BRANCH
CSP6041WI	WEEKLY	Inventory by DIF Score (WI)	EXAM BRANCH
CSP6240	WEEKLY	Run Controls	EXAM BRANCH
CSP6241LM	WEEKLY	Number and Type of NAICS Storage Orders by EGC and Activity (POD Summary) (LM)	EXAM BRANCH
CSP6241SB	WEEKLY	Number and Type of NAICS Storage Orders by EGC and Activity (POD Summary) (SB)	EXAM BRANCH
CSP6241WI	WEEKLY	Number and Type of NAICS Storage Orders by EGC and Activity (POD Summary) (WI)	EXAM BRANCH
CSP6242LM	WEEKLY	Number and Type of NAICS Storage Orders by EGC and Activity (POD Summary) (LM)	EXAM BRANCH
CSP6242SB	WEEKLY	Number and Type of NAICS Storage Orders by EGC and Activity (POD Summary) (SB)	EXAM BRANCH

**Exhibit 3.13.62-25 (Cont. 1) (01-01-2015)****Centralized Files Scheduling Reports**

CSP6242WI	WEEKLY	Number and Type of NAICS Storage Orders by EGC and Activity (POD Summary) (WI)	EXAM BRANCH
CSP6340	WEEKLY	Run Controls	EXAM BRANCH
CSP6341	WEEKLY	Returns Surveyed by DIF Scores Range (PCB Summary)	EXAM BRANCH
CSP6342	WEEKLY	Returns Surveyed by DIF Scores Range (PCB Summary)	EXAM BRANCH
CSP5040	WEEKLY	Run Controls	EXAM BRANCH
CSP5041	WEEKLY	Invalid Record Listing	EXAM BRANCH
CSP5540LM	WEEKLY	Table 1 - Centralized Storage Inventory Report (LM)	EXAM BRANCH
CSP5540SB	WEEKLY	Table 1 - Centralized Storage Inventory Report (SB)	EXAM BRANCH
CSP5540WI	WEEKLY	Table 1 - Centralized Storage Inventory Report (WI)	EXAM BRANCH
CSP5541LM	WEEKLY	Table 2 - PSP Centralized Storage Inventory Report (LM)	EXAM BRANCH
CSP5541SB	WEEKLY	Table 2 - PSP Centralized Storage Inventory Report (SB)	EXAM BRANCH
CSP5541WI	WEEKLY	Table 2 - PSP Centralized Storage Inventory Report (WI)	EXAM BRANCH
CSP5740	WEEKLY	Run Controls	EXAM BRANCH
CSP5740C	WEEKLY	Run Controls	EXAM BRANCH
CSP5741	WEEKLY	Table A - Centralized Storage Returns Added List	EXAM BRANCH
CSP5742	WEEKLY	Table D - Centralized Storage Returns Added List	EXAM BRANCH
CSP5743	WEEKLY	Centralized Storage Entity Change List	EXAM BRANCH
CSP5744LM	WEEKLY	Centralized Storage Inventory Report (LM)	EXAM BRANCH
CSP5744SB	WEEKLY	Centralized Storage Inventory Report (SB)	EXAM BRANCH
CSP5744WI	WEEKLY	Centralized Storage Inventory Report (WI)	EXAM BRANCH
CSP5840	WEEKLY	Run Controls	EXAM BRANCH
CSP5841	WEEKLY	NAICS Storage Unfilled Examination Group Orders	EXAM BRANCH
CSP5940	WEEKLY	Run Controls	EXAM BRANCH
CSP5941	WEEKLY	NAICS Storage Unfilled Examination Group Orders	EXAM BRANCH
CSP5942	WEEKLY	NAICS Order Delivery Report - Centralized Storage AIMS Serial Number Sequence	EXAM BRANCH
CSP6540	QUARTERLY	Run Controls	EXAM BRANCH
CSP6541SB	QUARTERLY	Territory Management Report for Returns Scheduled and Precontacts (SB)	EXAM BRANCH
CSP6541SB	QUARTERLY	Area Office Management Report for Returns Scheduled and Precontacts (SB)	EXAM BRANCH
CSP6541WI	QUARTERLY	Territory Management Report for Returns Scheduled and Precontacts (WI)	EXAM BRANCH
CSP6541WI	QUARTERLY	Area Office Management Report for Returns Scheduled and Precontacts (WI)	EXAM BRANCH
CSP6542SB	QUARTERLY	Activity/Issue Code Error Listing (SB)	EXAM BRANCH
CSP6542WI	QUARTERLY	Activity/Issue Code Error Listing (WI)	EXAM BRANCH
CSP6543SB	QUARTERLY	Campus Summary Report for Returns Scheduled and Precontacts (SB)	EXAM BRANCH
CSP6543WI	QUARTERLY	Campus Summary Report for Returns Scheduled and Precontacts (WI)	EXAM BRANCH
CSP6540C	ANNUALLY	Run Controls	EXAM BRANCH
CSP6541CSB	ANNUALLY	Territory Management Report for Returns Scheduled and Precontacts (SB)	EXAM BRANCH
CSP6541CSB	ANNUALLY	Area Office Management Report for Returns Scheduled and Precontacts (SB)	EXAM BRANCH
CSP6541CWI	ANNUALLY	Territory Management Report for Returns Scheduled and Precontacts (WI)	EXAM BRANCH
CSP6541CWI	ANNUALLY	Area Office Management Report for Returns Scheduled and Precontacts (WI)	EXAM BRANCH
CSP6542CSB	ANNUALLY	Activity/Issue Code Error Listing (SB)	EXAM BRANCH
CSP6542CWI	ANNUALLY	Activity/Issue Code Error Listing (WI)	EXAM BRANCH
CSP6543CSB	ANNUALLY	Campus Summary Report for Returns Scheduled and PreContacts (SB)	EXAM BRANCH
CSP6543CWI	ANNUALLY	Campus Summary Report for Returns Scheduled and PreContacts (WI)	EXAM BRANCH
CSP6640	AS NEEDED	Run Controls	EXAM BRANCH
CSP6740	AS NEEDED	Run Controls	EXAM BRANCH
CSP6741	AS NEEDED	Survey of Returns by POD	EXAM BRANCH
CSP9840	AS NEEDED	Run Controls	EXAM BRANCH
CSP9841SB	AS NEEDED	CSDB Inventory Listing AIMS Serial Number Sequence (IVL) type report) (SB)	EXAM BRANCH
CSP9841WI	AS NEEDED	CSDB Inventory Listing AIMS Serial Number Sequence (IVL) type report) (WI)	EXAM BRANCH

**Exhibit 3.13.62-26 (01-01-2015)**  
**Dishonored Check File**

<b>Title/Description</b>	<b>Distribution</b>
Daily DCF Analysis	ACCTG(4)
1710 Acct Trans Register-Items Added to DCF	ACCTG(1)
DC NMF Application Report (Form 4830)	ACCTG(1)
DC MF Applications Controls	ACCTG(1)
DCF Notices	MSU SEE 3.13.62–34
DC Age 15 Day List	ACCTG(1)
Monthly DCF Analysis	ACCTG(4)
Unprocessable List	ACCTG(1)
Unprocessable Posting DOC	ACCTG(1)
DCF Drop List Number 1	ACCTG(1)
DCF Drop List # 2	ACCTG(1)

**Exhibit 3.13.62-27 (01-01-2017)**  
**DIS End of Day****Note:** \* SHIPPING = SHIPPING FUNCTION FORWARD 2 COPIES AS FOLLOWS

Run/File ID Number	DED Title/Description	Distribution
DED 01-40	EDITED BLOCK PROOF LIST	ACCTG(2) URP(1) DATA CONV (2) * SHIPPING (2) SOI (1)
DED 01-41	EDITED REJECT LIST	ACCTG(2) URP(1) DATA CONV(2) *SHIPPING(2) SOI(1)
DED 01-42	EDITED CONTROL LIST	ACCTG(2) URP(1) DATA CONV(2) *SHIPPING(2) SOI(1)
DED 01-43	RPS DROP LIST	ACCTG(1) DATA CONV(1) *SHIPPING(2)
DED 03-43	RPS NON-ASCENDING BLOCKS	URP(1) *SHIPPING(2)

**Exhibit 3.13.62-28 (01-01-2015)**  
**Daily (Posting to TIF-IDRS)**

Run/File ID Number	DLY Title/Description	Distribution
DLY 01	ONLINE LISTING	CONTROL GROUP
DLY 09	ONLINE LISTING	CONTROL GROUP.
DLY 11	ONLINE LISTING	CONTROL GROUP
DLY 21	ONLINE LISTING	CONTROL GROUP
DLY 45	ONLINE LISTING	CONTROL GROUP
DLY 55	ONLINE LISTING	CONTROL GROUP
DLY 45-40	IDRS CASE CONTROL MATCH ERROR LISTINGS	REQUESTER
DLY 55-40	IDRS CASE CONTROL MATCH ERROR LISTINGS	REQUESTER
DLY 65-40	IDRS CASE CONTROL MATCH ERROR LISTING	REQUESTER

**Exhibit 3.13.62-29 (01-01-2015)**  
**Data Base Management System**

<b>Run/File ID Number</b>	<b>DMS Title/Description</b>	<b>Distribution</b>
DM 05-A	ONLINE LISTING	CONTROL GROUP
DM 05-B	ONLINE LISTING	CONTROL GROUP
DM 05-C	ONLINE LISTING	CONTROL GROUP
DM 05-D	ONLINE LISTING	CONTROL GROUP
DM 05-E	ONLINE LISTING	CONTROL GROUP
DM 05-F	ONLINE LISTING	CONTROL GROUP
DM 05-G	ONLINE LISTING	CONTROL GROUP
DM 05-H	ONLINE LISTING	CONTROL GROUP
DM 05-I	ONLINE LISTING	CONTROL GROUP
DM 05-J	ONLINE LISTING	CONTROL GROUP
DM 15-A	ONLINE LISTING	CONTROL GROUP
DM 15-B	ONLINE LISTING	CONTROL GROUP
DM 15-C	ONLINE LISTING	CONTROL GROUP
DM 15-D	ONLINE LISTING	CONTROL GROUP
DM 15-E	ONLINE LISTING	CONTROL GROUP
DM 15-F	ONLINE LISTING	CONTROL GROUP
DM 15-G	ONLINE LISTING	CONTROL GROUP
DM 15-H	ONLINE LISTING	CONTROL GROUP
DM 15-I	ONLINE LISTING	CONTROL GROUP
DM 15-J	ONLINE LISTING	CONTROL GROUP
DM 25-A	ONLINE LISTING	CONTROL GROUP

**Exhibit 3.13.62-30 (01-01-2015)**  
**Document (Request Processing)**

<b>Run/File ID Number</b>	<b>Title/Description</b>	<b>Distribution</b>
DOC 01	DOCUMENT REQUEST CHARGEOUTS	MSU(B) TO FILES
DOC 02	MICRO REQUEST	MSU(B) TO FILES
DOC 07-01	D.C. NOTICES	MSU(B) TO ENTITY
DOC 01-01	RETURN CHARGE OUT (FORM 4251) IDRS GENERATED	FILES MGT FUNCTION



**Exhibit 3.13.62-31 (01-01-2015)**  
**Elect Fund Trans**

Run/File ID Number	Title/Description	Distribution
EFT 10	RUN CONTROLS	CSCO(3), ACCTG(1)
EFT 10-21	ELECT. FUND TRANS. ERROR LIST	CSCO(3), ACCTG(1)
EFT 12-22	RUN CONTROLS	CSCO(1), ACCTG(1)
EFT 12-23	EFT INSTALL CREDIT SUMMARY	CSCO(1), ACCTG(1)
EFT 16	EFT DEBIT REMITTANCE REGISTER	CSCO(1), ACCTG(1)
EFT 16	NON PAYMENT SUMMARY	CSCO(1), ACCTG(1)
EFT 16	EFT DEBIT REGISTER	CSCO(1), ACCTG(1)
EFT 16	ONLINE LISTING	CSCO(1), ACCTG(1)
EFT 16	EFT CREDIT REGISTER	CSCO(1), ACCTG(1)
EFT 16	EFT CREDIT REMITTANCE REGISTER	CSCO(1), ACCTG(1)
EFT 18-21	EFT DEBIT TRANSCRIPTS	CSCO(1), ACCTG(1),
		CONTROL GROUP(1)
EFT 18-22	INTERIM NON PAYMENT	CSCO(1), ACCTG(1),
		CONTROL GROUP(1)
EFT 18-23	NON PAYMENT ERROR LIST	CSCO(1), ACCTG(1),
		CONTROL GROUP(1)
EFT 18-24	NON PAYMENT LIST	CSCO(1), ACCTG(1),
		CONTROL GROUP(1)
EFT 18-25	PRE-NOTE PROBLEM LIST	CSCO(1), ACCTG(1),
		CONTROL GROUP(1)
EFT 18-26	RUN CONTROLS	CSCO(1), ACCTG(1),
		CONTROL GROUP(1)
EFT 18-27	INSTALL. DEBIT SUMMARY	CSCO(1), ACCTG(1),
		CONTROL GROUP(1)

**Exhibit 3.13.62-32 (01-01-2015)****End of Day**

<b>Run/File ID Number</b>	<b>Title/Description</b>	<b>Distribution</b>
EOD 06-25	Quality Review Index	ACCTG,QAB
EOD 06-26	Quality Review Aged Off	ACCTG,QAB
EOD 07-21	Quality Review Reject List	ACCTG,QAB
EOD 11	Check Claims (to AROC)	Support to Library
EOD 11-21	Claim Checks Record List	T.P.R.
EOD 16-40	IDRS PJ Recap (daily)	ACCTG
EOD 18-20	IDRS Daily Block List	FILES, ACCTG
EOD 18-21	IDRS Transaction Record Daily	*ACCTG and/or FILES
EOD 18-40	IDRS Abatement/Examination Case Report	EXAM BR
EOD 20-21	IDRS Transaction Sequence Numerical Record Daily	*ACCTG and/or FILES
EOD 22	IDRS CHK64 District Office Input	MSU SEE IRM 3.13.62-34
EOD 22-20	IDRS Reissued Undelivered CHKS -CP 564	MSU SEE IRM 3.13.62-34
EOD 24-21	Area Office Remittance Register	ACCTG, SHIPPING
EOD 26	Refund Record (to AROC)	SUPPORT TO LIBRARY
EOD 26-22	IDRS Net Tax Refund Report Daily	ACCTG
EOD 26-40	IDRS Generated Refund Report Daily	ACCTG
EOD 27	Refund Deletion Register	ACCTG
EOD 29-D	IDRS Collector Run Listing	ACCTG, SUPPORT to LIBRARY
EOD 29-W	IDRS Collector Run	ACCTG, SUPPORT to LIBRARY

**Note:** \*ACCTG and/or FILES send NMF Transaction Records with DOC Codes 28, 45, 50 and 77 to ACCTG.  
Send remaining IMF, BMF, NMF, IRAF, EPMF to FILES

**Exhibit 3.13.62-33 (01-01-2015)**  
**EIN Research and Assignment**

<b>Run/File ID Number</b>	<b>Title/Description</b>	<b>Distribution</b>
ERA 03-40	Log of Bulk EIN Assignments Daily	ENTITY, USER SUPP GROUP
ERA 03-42	Error Report	ENTITY, USER SUPP GROUP
ERA 03-43	Controls	ENTITY, USER SUPP GROUP
ERA 05-43	ERA Notices	NPS 3.13.62-58, ENTITY
ERA 05-44	Controls	ENTITY, USER SUPP GROUP
ERA 05-45	Error Report	ENTITY, USER SUPP GROUP
ERA 07-41	Controls	ENTITY, USER SUPP GROUP
ERA 07-42	Error Register	ENTITY, USER SUPP GROUP
ERA 09	TIN List	ENTITY
ERA 09-40	EIN Terminal Input Report	ENTITY, USER SUPP GROUP
ERA 09-41	EIN Generated Input	ENTITY, USER SUPP GROUP
ERA 09-42	Quarterly Report of EINs Assigned	T:T:Q Attn: ENTITY TEAM ENTITY
ERA 09-43	Run Controls	ENTITY, USER SUPP GROUP
ERA 11-40	Run Controls (EIN MF NCC)	ENTITY, USER SUPP GROUP
ERA 13-40	Entity Control EIN Log of Last EIN Issued	ENTITY
ERA 95-41	Error File	ENTITY, USER SUPP GROUP
ERA 95-42	Controls	ENTITY, USER SUPP GROUP
ERA 95-43	ZTIF Edit	ENTITY, USER SUPP GROUP
WU 49-19	ERAS Weekly Error Listing (BTIF)	ENTITY
WU 69-19	ERAS Weekly Error Listing (ZTIF)	ENTITY

**Exhibit 3.13.62-34 (01-01-2015)**  
**Error Resolution System (ERS)**

Acronyms used in the following exhibit are:

- CG = Control Group
- NR = NOTICE REVIEW
- DATA CONT = DATA CONTROL
- INPUT CORR = INPUT CORRECTION BRANCH
- EFU = ELECTRONIC FILING UNIT
- (B) = BURSTING
- MSU = MACHINE SERVICES UNIT
- ACCTG = ACCOUNTING BRANCH

**Exhibit 3.13.62-34 (Cont. 1) (01-01-2015)**  
**Error Resolution System (ERS)**

<b>Run/File ID Number</b>	<b>Title/Description</b>	<b>Distribution</b>
ERS 01-40	ERS Available Inventory Report	INPUT CORR
ERS 01-41	Error List	INPUT CORR
ERS 01-42	ERS PAS Charge-outs	MSU (B) TO INPUT CORR
ERS 01-43	Program Analysis Selection Report	QAB, INPUT CORR
ERS 01-44	Electronic Error Returns List	INPUT CORR
ERS 01-49	(Reformat GMF/GUF DATA) Control Sheet	INPUT CORR
ERS 03-40	ERS Unselected Inventory Report	INPUT CORR
ERS 03-41	ERS Selection Method Report	INPUT CORR
ERS 03-49	Select ERS Error Records Control Sheet	INPUT CORR
ERS 05-40	Error Resolution Rejected Records List	DATA CONT, INPUT CORR
ERS 05-41	Reg Charge-outs/Reject Record Charge-outs	MSU(B)TO INPUT CORR
ERS 05-49	Download ERS Workable File Control Sheet	INPUT CORR
ERS 06-49	Produce Trans and Reject File Control Sheet	INPUT CORR
ERS 07-40	Unworkable Suspense Inventory	ACCTG, INPUT CORR
ERS 07-41	Unworkable Suspense Summary	INPUT CORR
ERS 07-49	Process ERS Unworkable File Control Sheet	INPUT CORR
ERS 11-49	Merge ERS Workable Date Control Sheet	CONT GRP, INPUT CORR
ERS 13-40	Error Inventory Report	DATA CONT, INPUT CORR
ERS 13-41	Error Inventory Summary	ACCTG, EFU, INPUT CORR
ERS 13-42	Workable Susp Inventory Report	EFU, DOC, PERF
ERS 13-43	Workable Susp Inventory Summary	ACCTG, EFU, INPUT CORR
ERS 13-49	Load ERS Workable File Control Sheet	INPUT CORR
ERS 17-40	New Suspense List	ACCTG, INPUT CORR
ERS 17-41	New Suspense Charge-outs	MSU(B) TO INPUT CORR
ERS 17-42	Duplicate Doc DLN Register	ACCTG, INPUT CORR
ERS 17-43	Dupe DLN Charge-outs	MSU (B), INPUT CORR
ERS 17-44	Interest Jeopardy Error Report	INPUT CORR
ERS 17-45	Interest Jeopardy Suspense Report	INPUT CORR
ERS 17-46	Interest Jeopardy Summary	ACCTG
ERS 17-47	Inventory Control Report	ACCTG, INPUT CORR

**Exhibit 3.13.62-34 (Cont. 2) (01-01-2015)**  
**Error Resolution System (ERS)**

<b>Run/File ID Number</b>	<b>Title/Description</b>	<b>Distribution</b>
ERS 17-48	New Suspense List Summary	INPUT CORR
ERS 17-49	Edit Dup-DLN and New –Susp Data Control Sheet	ACCTG, INPUT CORR
ERS 17-50	Interest Jeopardy Error Report	Input Correction/ Accounting
ERS 17-51	Interest Jeopardy Suspense Report	Input Correction/ Accounting
ERS 17-52	Interest Jeopardy Summary	Input Correction/ Accounting
ERS 19-40	ERS Duplicate DLN by Inventory Source	INPUT CORR
ERS 19-49	Load ERS Control Files Control Sheet	INPUT CORR
ERS 31-40	Unworked Suspense Aged Report	INPUT CORR
ERS 31-41	Workable Suspense Aged Report	INPUT CORR
ERS 31-49	Produce ERS Aged Report Control Sheet	INPUT CORR
ERS 60-49	Production Extract	INPUT CORR
ERS 71-49	Accumulated Production Report (Process ERS Production Data)	INPUT CORR
ERS 75-49	ERS-Corr-Prog-Num-Report	INPUT CORR
ERS 77-40	Program Summary Report	INPUT CORR
ERS 77-41	Suspense Program Report	INPUT CORR
ERS 77-42	Suspense Program Summary	INPUT CORR
ERS 77-43	Suspense Status Report	INPUT CORR
ERS 77-44	Suspense Status Summary	INPUT CORR
ERS 77-45	Employee Time Report	INPUT CORR
ERS 77-46	Employee Time Summary Report	INPUT CORR
ERS 77-47	Edit ERS Production Data Control Sheet	INPUT CORR
ERS 77-49	Quality Review List (Daily ERS QR List)	
ERS 83-40	Quality Review Charge-outs	QAB, INPUT CORR
ERS 83-41	Produce ERS QR Data Control Sheet	QAB, INPUT CORR
ERS 83-49	ERS Quality Assurance Hold Report	QAB, INPUT CORR
ERS 83-42	Quality Assurance Hold Report	QAB, INPUT CORR
ERS 83-44	Quality Assurance Selection Report	QAB
ERS 93-41 and ERS 9542	Computer Assisted Pipeline Review (CAPR) Daily Summary of Total Documents Processed	QAB, INPUT CORR

**Exhibit 3.13.62-34 (Cont. 3) (01-01-2015)**  
**Error Resolution System (ERS)**

<b>Run/File ID Number</b>	<b>Title/Description</b>	<b>Distribution</b>
ERS 93-42 and ERS 9542	CAPR Daily Summary of Employee Errors	QAB, INPUT CORR
ERS 93-43	CAPR Weekly Summary of Employee Errors	QAB, INPUT CORR
ERS 93-44	Weekly CAPR Top 20 Error Report	QAB, INPUT CORR
ERS 93-45	CAPR Summary Error Correction in the Pipeline	QAB, INPUT CORR
ERS 93-46	CAPR Summary of System Errors	QAB, INPUT CORR
ERS 93-47	National Weekly CAPR Top 20 Error Rpt	SE:TS:CAS:SP:IMF:DPICl
ERS 93-49	CAPR Error Reports Control Sheet	QAB, INPUT CORR

**Exhibit 3.13.62-35 (01-01-2015)**  
**Gas (and Oil Tax Report)**

<b>Run/File ID Number</b>	<b>Title/Description</b>	<b>Distribution</b>
GAS 01-04	TREASURY 90 REPORT	ACCTG(4)
GAS 01-05	GAS and OIL ADJUSTMENT LIST	ACCTG(4)
GAS 01-06	GAS and OIL ERROR LIST	ACCTG(4)



**Exhibit 3.13.62-36 (01-01-2015)**  
**Generalized Mainline Framework**

<b>GMF, MP</b>	<b>Run/File ID Number</b>	<b>Title/Description</b>	<b>Distribution</b>
GMF00	GMF-00-40	Purge Reformat Run Control	N/A
GMF00	GMF-00-41	Records Transferred to ERS Listing	N/A
GMF01	GMF-01-40	GMF01 Run-to-Run Controls	Acctg
GMF01	GMF-01-41	Raw-Block-Suspense-List	Acctg
GMF04	GMF-04-40	GMF04 Run-to-Run Controls	Acctg
GMF06	GMF-06-40	Mainline Run Control Report	Acctg, INPUT CORR
GMF06	GMF-06-41	BOOB P Code Block List	Data Conv, BOB Unit
GMF06	GMF-06-43	RPS EIF Match Run Control Report (GMF NAP Run Control Report)	N/A
GMF07	GMF-07-40	Raw Run Control Report	Data Conv, INPUT CORR,
GMF08	GMF-08-40	Correction Run Control Report	N/A
GMF09	GMF-09-40	BOB Display Run Control Report	Data Conv, INPUT CORR, BOB Unit
GMF0903	GMF-09-44	Block Out of Balance Register	BOB Unit
GMF0903	GMF-09-45	Block Out of Balance ID List	BOB Unit
GMF0903	GMF-09-46	BOB Correction Control List	BOB Unit
GMF0903	GMF-09-47	Invalid BOB Correction List	BOB Unit
GMF10	GMF-10-40	Error Display Run Control Report	N/A
GMF1001 GMF1002	GMF-10-41	Error Register	Data Conv, INPUT CORR,
GMF1001 GMF1002	GMF-10-42	Error Pull List	INPUT CORR
GMF1001 GMF1002	GMF-10-43	Daily Error Volume Report	INPUT CORR
GMF11	GMF-11-40	Reject Reports Run Control Report	INPUT CORR
GMF1101	GMF-11-41	Reject Reinput Transmittal	INPUT CORR
GMF1101	GMF-11-42	Reject Aged List	INPUT CORR
GMF1101	GMF-11-43	Reject Inventory List	INPUT CORR
GMF1101	GMF-11-44	Reject Pull List	INPUT CORR
GMF1106	GMF-11-45	Reject Register	INPUT CORR
GMF1101	GMF-11-46	Current Reject List	INPUT CORR

**Exhibit 3.13.62-36 (Cont. 1) (01-01-2015)**  
**Generalized Mainline Framework**

<b>GMF, MP</b>	<b>Run/File ID Number</b>	<b>Title/Description</b>	<b>Distribution</b>
GMF1101	GMF-11-47	Reject Deposition List	INPUT CORR
GMF1101	GMF-11-48	Reject Correction Verification List	INPUT CORR
GMF1101	GMF-11-49	Error Reinput Transmittal	INPUT CORR
GMF15	GMF-15-40	Invalid Delete List	Acctg
GMF15	GMF-15-41	Unmatched Delete Lists	Acctg
GMF15	GMF-15-42	Deleted Records List	Acctg
GMF15	GMF-15-43	Transaction Release Adjustment Report	Acctg
GMF15	GMF-15-44	SC Trans Release List	Acctg
GMF15	GMF-15-45	SC Trans-Release Summary	Acctg
GMF15	GMF-15-46	TEP Run Control Report	Acctg
GMF16	GMF-16-40	IAD GMF TEP Report	Internal Audit
GMF16	GMF-16-41	IAD Centurion Report	Internal Audit
GMF16	GMF-16-42	Notice Review Processing System (NRPS) TEP Data	Notice Review
GMF16	GMF-16-43	Questionable Refund Program (QRP) Control Rpt	N/A
GMF27	GMF-27-40	Electronic Filing System (ELF) Run Control Report	N/A
GMF61	GMF-61-41	Interest Reduction Initiative Report (SCRS)	INPUT CORR
GMF61	GMF-61-42	Interest Reduction Initiative Report (ERS)	INPUT CORR
GMF8140	GMF-81-40	Program Number Update List	N/A
GMF8140	GMF-81-41	Program Number Master List	N/A
GMF94	GMF-94-40	PCD Monitoring List	Acctg

**Exhibit 3.13.62-37 (01-05-2015)****Unpostable Print File Reports Number Document Summary Reports**

<b>GUF 07-40</b>	<b>Unpostable Document Request</b>	<b>F1s and F3s to Unpost Rest to FILES</b>
GUF 13-43	Unpostable Document Request	Unpostables
GUF 21-45	Unpostables Document Request	Unpostables
GUF 07-41	New Unpostable Error File	Unpostables/CSA
GUF 07-42	Credit Interest Report	Unpostables/SPC AREA in Heading
GUF 51-43	Credit Interest Report	Unpostables/SPC AREA in Heading
GUF 07-43	Credit Interest Summary	Unpostables
GUF 51-44	Credit Interest Summary	Unpostables
GUF 07-90	Unpost Doc Request Summary	Unpostables
GUF 13-90	Unpost Doc Request Summary	Unpostables
GUF 21-90	Unpost Doc Request Summary	Unpostables
GUF 11-40	New Unpost Rpt and Summary	Unpostables/SPC AREA in Heading
GUF 11-41	No Match Purge File	Unpostables/CSA
GUF 13-40	RPS TC150 Match List	Unpostables
GUF 13-41	RPS TC150 No Match List	Unpostables
GUF 13-42	RPS Other TC150 List	Unpostables
GUF 15-40	New Unpost Repeats Hist Rpt	Unpostables
GUF 15-41	New Unpost Repeats Hist Sum	Unpostables
GUF 15-42	New Unpost Repeats Error File	Unpostables
GUF 21-40	Employee Assign Daily List	Unpostables
GUF 21-41	Rejected Activity List	Unpostables
GUF 21-42	Rejected Activity Summary	Unpostables
GUF 21-43	Closed Case List	Unpostables/QA
GUF 21-44	Closed Case Summary	Unpostables
GUF 21-46	Batch Delete List	Unpostables
GUF 21-47	Dropped Record File	Unpostables
GUF 51-40	No Match Error List File	Unpostables/CSA
GUF 51-41	Corr Error List File	Unpostables/CSA
GUF 51-42	UPTIN No Match List File	Unpostables/CSA

**Exhibit 3.13.62-37 (Cont. 1) (01-05-2015)****Unpostable Print File Reports Number Document Summary Reports**

<b>GUF 07-40</b>	<b>Unpostable Document Request</b>	<b>F1s and F3s to Unpost Rest to FILES</b>
GUF 51-45	Accounts Receivable Listing	Unpostables
GUF 53-40	Unpostable Accting Control Rpt	Unpostables/OP:FS:S:P:M
GUF 53-41	Unpostable Workload Report	Unpostables/OP:FS:S:P:M
GUF 53-42	Revenue Receipts Control Sheet	Unpostables/OP:FS:S:A:R
GUF 53-43	Resource Inventory Report OFP	Unpostables
GUF 53-44	Account Receivable Report	Unpostables
GUF 55-40	Employee Assign Aged List	Unpostables
GUF 55-41	Unposted Bankruptcy List and Sum	Unpostables
GUF 55-42	Employee Assign Aged Sum	Unpostables/MGMT SUPP
GUF 55-43	UPC Inventory Report	Unpostables/OP:FS:S:P:M
GUF 55-44	Unpostable Form 720 List	Unpostables/ACCTG
GUF 55-45	Wkly CAF Historical Rpt	Unpostables/CAF
GUF 55-46	Nullified Distribution Summary	Unpostables
GUF 55-47	Nullified Distribution Listing	Unpostables
GUF 55-48	Wkly CAF Summary Report/CAF	Unpostables/CAF
GUF 57-40	Closed Unpostable Register (wkly)	Unpostables/ADJ CORRES
GUF 60-40	Unpostable PCD TC150 List	Unpostables/CSA
GUF 60-41	Unpost PCD TC150 Sum Rpt	Unpostables/CSA
GUF 80-40	Deleted Trans Listing File	Unpostables/CSA
GUF 80-41	Deleted Trans Summary File	Unpostables/CSA
GUF 82-40	GUF82 DB Rec Not Found File	Unpostables
GUF 82-41	GUF82 Deleted Rec Sum File	Unpostables
GUF 83-40	Parameter ERR Record File	Unpostables/IS:S:SP:D:SB/CSA
GUF 83-41	Deleted DB Record File	Unpostables/IS:S:SP:D:SB/CSA
GUF 83-42	Deleted DB Summary File	Unpostables/IS:S:SP:D:SB/CSA
GUF 87-40	Annual Organization Function Program (OFP) Report	Unpostables

**Exhibit 3.13.62-38 (01-01-2015)**  
**Internal Audit**

Run/File ID Number	Title/Description	Distribution
IA 472-MA	GUF OPEN EXTRACT–TC/50 and 400	UNPOST(1)
IA 472-MB	OPEN GUF SORT CONTROLS	UNPOST(1)
IA 472-MC	OPEN GUF REPORT TC/160	UNPOST(1)
IA 472-MD	GUF OPEN SORT CONTROLS	UNPOST(1)
IA 472-ME	OPEN GUF FIELD COMPARE–DLN	UNPOST(1)
IA 472-MF	SELECTED UNPOST CODES 140/399	UNPOST(1)
IA 472-MG	SELECT UNP. CDS EXCPT. 140/399	UNPOST(1)
IA 472-MJ	GUF FIELD COMPARE NOT EQUAL	UNPOST(1)
IA 472-MK	EXTRACT UNPOST CODE 140/399	UNPOST(1)
IA 472-ML	EXT. and PRT UNP CODES EXCEPT 140/ 399	UNPOST(2)
IA 472-MM	FIELD COMPARE	UNPOST(1)
IA 472-MN	EXTRACT TC/610	UNPOST(1)
IA 472-MO	SORT CONTROLS BY TIN	UNPOST(1)
IA 472-MP	OPEN GUF TC/160 NO MATCH TC/50	UNPOST(2)
IA 472–RI	OPEN GUF EXTRACT	UNPOST(1)
IA 472-RJ	OPEN GUF SUMMARY	UNPOST(1)
IA 472-RK	OPEN GUF ON-LINE PRINT	UNPOST(1)
IA 472-AK	OPEN GUF EXTRACT (TIN)	UNPOST(1)
IA 480-B	OPEN GUF SPRT CONTROLS	UNPOST(1)
IA 480-C	OPEN GUF ON-LINE PRINT	UNPOST(1)
IA 482-FM	OPEN GUF PULL SEQUENCE	UNPOST(1)
IA 482-FN	OPEN GUF SORT CONTROLS	UNPOST(1)
IA 482–FO	OPEN GUF PRINT	UNPOST(1)

**Exhibit 3.13.62-39 (01-01-2015)**  
**Management Error Report**

Run/File ID Number	Title/Description	Distribution
MER 03-41	WEEKLY CUM MGMT ERROR REPORT	MGMT STAFF (2) DOC
		PERF (1)
MER 13-40	PAS REPORT	INPUT CORR (1)
MER 13-49	PAS CONTROLS	INPUT CORR (1)
MER 03-40	ERROR COUNT REPORT DAILY	MGR SUP.
MER 03-41	ERROR COUNT REPORT CUMULATIVE YEAR TO BRANCH	MGT SUP.*

\* Copy to NATIONAL OFFICE IRS (NCFB) C5-162 5000 Ellin Road Lanham, MD 20706-1348 ATTN: SE:TS-  
:CAS:SP:IMF:DPIC

**Exhibit 3.13.62-40 (01-01-2015)**  
**Magnetic Tape Filing**

<b>Run/File ID Number</b>	<b>Title/Description</b>	<b>Distribution</b>
MGT 01-03	BMF MGT 941 DOC FILE	GMF 01
MGT 01-05	MGT 941—CONTROL DATA	GMF 04
MGT 03-03	BMF MGT 941E DOC FILE	GMF 01
MGT 03-05	MGT 941E CONTROL DATA	GMF 04
MGT 05-03	BMF MGT 940 DOC FILE	GMF 01
MGT 05-05	MGT 940 CONTROL DATA	GMF 04
MGT 01-40	MAG TAPE CONTROL PRINT FILE	ACCTG (1)
MGT 01-42	AUTHORIZATION FILE	ACCTG (1)
MGT 01-44	FRM-941 FACS REPORT	INPUT CORR (1)
MGT 01-46	FRM-941 FACS UP REPORT	UNPOST (1)
MGT 01-48	FRM-941 FACS ERR REPORT	INPUT CORR (1)
MGT 01-50	FRM-941 UNDERPAYMENT PRINT FILE	MAG TAPE COORD
MGT 03-40	MAG TAPE CONTROL PRINT FILE	ACCTG (1)
MGT 03-42	AUTHORIZATION FILE	ACCTG (1)
MGT 05-40	MAG TAPE CONTROL PRINT FILE	ACCTG (1)
MGT 05-42	AUTHORIZATION FILE	ACCTG (1)
MGT 05-44	FRM-940 FACS REPORT	INPUT CORR (1)
MGT 05-46	FRM-940 FACS UP REPORT	UNPOST (1)
MGT 05-48	FRM-940 FACS ERR REPORT	INPUT CORR (1)
MGT 05-50	FRM-940 UNDERPAYMENT PRINT FILE	MAG TAPE COORD

**Exhibit 3.13.62-41 (01-01-2015)**  
**Notice Review Processing System**

Run/File ID Number	Title/Description	Distribution
NRP 04-40	NRP Run Controls	NR
NRP 05-40	NRP Controls	NR
NRP 14-20	BMF NRP Selection Report	NR
NRP 11-50	BMF NRP Local Error List	NR
NRP 11-60	BMF NRP Local Control Input List	NR
NRP 13-10	BMF NRP Pkg with Charge-outs	FILES
NRP 13-20	BMF NRP Pkg	NR
NRP 1310	BMF NRPS Files Output	NR
NRP 1320	BMF NRPS Packages	NR
NRP 13-30	BMF NRPS Notice Review Output	NR
NRP 4080	IMF TPNC Trend Report	NR
NRP 4210	IMF Laser Notices	MSU*
NRP 4211	IMF Laser Notices	MSU
NRP 4220	IMF Laser Services Center Transcript and Notices	MSU*
NRP 4230-CDC	IMF Impact Notices CP 29	MSU*
NRP 4231	IMF Laser Notices CP 31	MSU/TPR/FILES
NRP 4232	IMF CDC Impact Notice CP 44	MSU*
NRP 4240	Adjustment Control Records	CCA02
NRP 4260	IMF Notice Routing/Stuffer Sheets	MSU
NRP 4420	IMF Bal Due Notice Stop Listing	NR
NRP 4510	Notice List for NRP42	NR
NRP 5110	IMF NRPS Overpaid Notice Packages	NR
NRP 5120	IMF NRPS Overpaid Documents Requests	FILES
NRP 5130	IMF NRPS Overpaid NR Listing	NR
NRP 6070	IMF NRPS Local Control Error List	NR
NRP 6080	IMF NRPS Local Control Input List	NR
NRP 6110	IMF NRPS Notice Packages	NR
NRP 6120	IMF NRPS Notice Document Request	FILES
NRP 6130	IMF NRPS Notices NR Listings	NR



**Exhibit 3.13.62-41 (Cont. 1) (01-01-2015)**  
**Notice Review Processing System**

Run/File ID Number	Title/Description	Distribution
NRP 6310	IMF Notices Selected for Review	NR
NRP 6380	IMF Notices Selected Routing/Stuffer Sheets	NR
NRP 6510	IMF Notices not Selected for Review	MSU
NRP 6511	IMF Notices not Selected for Review	MSU
NRP 6512	IMF Notices not Selected for Review	MSU
NRP 6500	IMF Notices not Selected Routing/Stuffer Sheets	MSU
NRP 6510	IMF Notices List for 63 and 65	NR
NRP 9741	NRPS Local Control File Report	NR
NRP 9841	NRPS Local Control File Report	NR
NRP 9941	NRPS Local Control Match Delete Report	NR
NRP 9942	NRPS Local Control Age Delete Report	NR
NRP 9943	NRPS Local Control File Report	NR
NOT-31-11	Multipage, Not Selected, Non-OIO BMF Notices	MSU
NOT-31-15	ELIXIR, Not Selected, BMF Notices	MSU
NOT-31-20	Nonselected Non-OIO BMF Notices	MSU
NOT-31-25	OIO Nonselected BMF Notices	MSU (PSC Only)
NOT-31-26	OIO Multipage, Not Selected, BMF Notices	MSU (PSC Only)
NOT-31-31	Multipage, Selected, Non-OIO BMF Notices	NR
NOT-31-40	Selected Non-OIO BMF Notices	NR
NOT-31-45	OIO Selected BMF Notices	NR (PSC Only)
NOT-31-46	OIO, Multipage, Selected, BMF Notices	NR (PSC Only)
NOT-31-50	BMF Service Center Transcripts and Notices	MSU
NOT-31-70	BMF Adjustment Control Records	CCA02
NOT-31-80	BMF Routing and Stuffer Sheets	MSU
NOT-32-60	BMF Notice List	NR

**Exhibit 3.13.62-42 (01-01-2015)**  
**Performance Evaluation Reporting System**

<b>Run/File ID Number</b>	<b>PCA Title/Description</b>	<b>Distribution</b>
PCA 01-41	INVALID SALARY UPDATE LISTING	REPORTS (1)
PCA 01-42	EMPLOYEE MASTER ADJUSTMENTS AND ANALYSIS REPORT	REPORTS (1)
PCA 01-43	EMPLOYEE MASTER ADJUSTMENTS AND CONTROL LISTING	REPORTS (1)
PCA 01-44	EMPLOYEE MASTER LIST REPORT	REPORTS (4)
PCA 01-45	EMPLOYEE STATUS LIST REPORT	REPORTS (4)
PCA 02-41	OFP CONSISTENCY FILE UPDATE	REPORTS (1)
PCA 02-42	OFP CONSISTENCY FILE LIST	REPORTS (4)
PCA 02-43	MISSING PARENT FUNCTION SUB-FUNCTION WITHOUT PARENTS LIST	REPORTS (1)
PCA 03-41	PERIOD DATA and CUM FILE ADJUSTMENTS CONTROLS LISTING	REPORTS (2)
PCA 03-42	FINAL ERROR REGISTER REPORT	REPORTS (3)
PCA 04-41	INDIVIDUAL DETAIL SUMMARY RPT	REPORTS (3)
PCA 05-41	SPECIAL EMPLOYEE PROGRAM	REPORTS (1)
PCA 05-42	SPECIAL EMPLOYEE PROGRAM SUMMARY	REPORTS (1)
PCA 05-43	CURRENT GRADE TO PRIOR GRADE TRANSFER HISTORY LISTING	REPORTS (3)
PCA 05-44	QUALITY REVIEW ERROR REGISTER REPORT	REPORTS (5)
PCA 05-45	PERIOD DATA POSTING MISMATCH/ERROR REGISTER	REPORTS (1)
PCA 05-46	INDIVIDUAL PERFORMANCE HISTORY ADJUSTMENT REPORT	REPORTS (13)
PCA 05-47	CUM FILES UPDATE CONTROL LISTING	REPORTS (3)
PCA 07-41	CUM FILE SSN SELECTION ERROR REGISTER REPORT	REPORTS (2)
PCA 07-42	CUM FILE SSN SELECTION DATA LISTING	REPORTS (2)
PCA 07-43	CUM FILE LEVELED PERF REPORT	REPORTS (3)
PCA 15-41	INDIV PERFORMANCE REPORT	REPORTS (1)

**REPORTS = Management Support Branch Reports/Data Control Unit**

**Exhibit 3.13.62-43 (01-01-2015)**  
**SPC Workload Scheduling**

<b>Run/File ID Number</b>	<b>PCB Title/Description</b>	<b>Distribution</b>
PCB 01-28	SCHEDULE MASTER CONTROLS	MGMT STAFF(1)
PCB 01-40	SCHEDULE ERROR LIST	MGMT STAFF(1)
PCB 02-40	SCHEDULE ADJUSTMENT ERROR LIST	MGMT STAFF(1)
PCB 02-41	SCHEDULE ADJUSTMENT LIST	MGMT STAFF(1)
PCB 03-40	OFP HISTORY REPORT	MGMT STAFF(1)
PCB 05-40	SCHEDULE REPORT	MGMT STAFF(1)
PCB 71-40	RESOURCE STATUS REPORT	REPORT(6) MGMT STAFF(1)
PCB 73-40	STAFF HOUR RECAP REPORT	REPORT(6) MGMT STAFF(1)
PCB 85-40	SCHEDULE REVIEW REPORT	MGMT STAFF(1)
PCB 87-40	SCHEDULE NARRATIVES	MGMT STAFF(1)

**Exhibit 3.13.62-44 (01-01-2015)**  
**Partnership Control System**

Run/File ID	Letter Number	Description	Distribution
PCS 08-01		PCS Updates for AIMS System	AIMS
PCS 16-06		Investor Links File	Appeals
PCS 20-01		AIMS Daily Updates from OSC and BSC	ANSC
PCS 28-01	I V L	Inventory Validation Listing (Customized)	CTF/NO
PCS 40-42	Letter 3457	Notice of Beginning of Partnership Audit (Non-TEFRA)	CTF
PCS 40-42	Letter 3458	Notice of Beginnings of S Corporation Audit (Non-TEFRA)	CTF
PCS 40-42	Letter 3459	Notice of Beginning of Trust Audit (Non-TEFRA)	CTF
PCS 41-42	Letter 1787	Notice of Beginning of Administration Processing (Partners) w 886Z Listing	CTF
PCS 41-42	Letter 1855	Notice of Beginning of Administration Processing (Shareholders) w 886Z Listing	CTF
PCS 42-42	Listing 886-Z	Partner of Shareholder Percentage of Income Listing	CTF
PCS 43-42	Letter 1827	60 Letter (Partners) w/Sch of Adj. and Form 870-P/PT	CTF
PCS 43-42	Letter 1829	60 Letter (Partners w/penalties) w/Sch of Adj. and Form 870-L/LT	CTF
PCS 43-42	Letter 1834	60 Letter (Partners w/penalties) w/Sch of Adj. and Form 870-S	CTF
PCS 44-42	Letter 2513	Tax Matters Partner (Partnerships) w/Partner Settlement List	CTF

**Exhibit 3.13.62-44 (Cont. 1) (01-01-2015)**  
**Partnership Control System**

Run/File ID	Letter Number	Description	Distribution
PCS 44-42	Letter 2514	Tax Matters Person (S Corporation) w/Investor Settlement List	CTF
PCS 45-42	Letter 1830	Final Partnership Administrative Adjustment w/Sch of Adj and Form 870-S	CTF
PCS 45-42	Letter 2064	No Change Final Partnership Administrative Adjustment	CTF
PCS 46-42	Form 872	Extension of Statute-of-Limitations Date (open Extension) w/Letter 907	CTF
PCS 46-42	Form 872	Extension of Statute-of-Limitations Date (Partnership Restricted Extension) w/Letter 907	CTF
PCS 46-42	Form 872	Extension of Statute-of-Limitations Date (S Corporation Restricted Extension) w/Letter 907	CTF
PCS 47-42	Letter 1828	Final S Corporation Administrative Adjustment w/Sch of Adj. and Form 870-S	CTF
PCS 48-42	Letter 2606	Docketed Appeals Letter (Partners) w/Sch of Adj. and Form 870-P/PT	CTF
PCS 48-42	Letter 2607	Docketed Appeals Letter (Partners w/penalties) w/Sch of Adj. and Form 870-L/LT	CTF
PCS 48-42	Letter 2608	Docketed Appeals Letter (Shareholders) w/Sch of Adj. and Form 870-S(AD)	CTF
PCS 48-42	Letter 2609	Docketed Appeals Letter (Shareholders w/penalties) w/Sch of Adj. and Form 870-S(AD)	CTF

**Exhibit 3.13.62-44 (Cont. 2) (01-01-2015)**  
**Partnership Control System**

Run/File ID	Letter Number	Description	Distribution
PCS 49-42	Letter 3394	Appeals Letter (Partners w/penalties) w/Sch of Adj. and Form 870-P(AD)/PT(AD)	CTF
PCS 49-42	Letter 3395	Appeals Letter (Partners) w/Sch of Adj. and Form 870-P(AD)/PT(AD)	CTF
PCS 49-42	Letter 2344	Appeals Letter (Shareholders) w/Sch of Adj. and Form 870-S(AD)	CTF
PCS 53-02		Investor One Year Assessment File	BSC/OSC
PCS 67-01	Rpt 22-1	National Directory: Flow-through TIN Sequence	CTF
PCS 67-02	Rpt 22-2	National Directory: Flow-through Promoter Number Sequence	CTF
PCS 70-01	Rpt 1-1	Realtime Error Register	CTF
PCS 70-01	Rpt 2-2	Number of Returns by 1 Year Assessment Statute Date	CTF/NO
PCS 70-01	Rpt 2-3	ESU TEFRA Workload	CTF/NO
PCS 70-01	Rpt 2-3(N)	ESU Non-TEFRA Workload	CTF/NO
PCS 70-01	Rpt 4-4	TEFRA 1 Year Assessment Listing	CTF
PCS 70-01	Rpt 5-1	Changed TEFRA Key Cases	CTF
PCS 70-01	Rpt 5-2	Open Investors Linked to Closed TEFRA Key Cases	CTF
PCS 70-01	Rpt 5-2(N)	Open Investors Linked to Closed Non-TEFRA Key Cases	CTF
PCS 70-01	Rpt 5-3	TEFRA ESU Investors with New Non-TEFRA Linkages	CTF

**Exhibit 3.13.62-44 (Cont. 3) (01-01-2015)**  
**Partnership Control System**

Run/File ID	Letter Number	Description	Distribution
PCS 70-01	Rpt 5-4	Weekly Update Report of PCS Investors by Key Case	CTF
PCS 70-01	Rpt 5-5	Incomplete TEFRA Key Case Closures	CTF
PCS 70-01	Rpt 5-5(N)	Incomplete Non-TEFRA Key Case Closures	CTF
PCS 70-01	Rpt 6-10	Appeal TEFRA Key Case Count	CTF
PCS 70-01	Rpt 6-8	TEFRA Investor Returns by Tax Period	CTF/NO
PCS 70-01	Rpt 6-8(N)	Non-TEFRA Investor Returns by Tax Period	CTF/NO
PCS 70-01	Rpt 6-9A	Summary TEFRA Key Case Count by Status Codes	CTF/NO
PCS 70-01	Rpt 6-9A(N)	Summary Non-TEFRA Key Case Count by Status Codes	CTF/NO
PCS 70-01	Rpt 7-2	424 Action Report	CTF
PCS 70-01	Rpt 7-3	Deleted Investor Report	CTF
PCS 70-01	Rpt 8-1	Number on Non-TEFRA ESU Investor Returns by Tax Period	CTF/NO
PCS 70-01	Rpt 8-2	Number on Non-TEFRA ESU Tiers by Tax Period	CTF/NO
PCS 70-01	Rpt 8-3	TEFRA Assessment by Location	CTF/NO
PCS 70-01	Rpt 8-3(N)	Non-TEFRA Assessment by Location	CTF/NO
PCS 70-01	Rpt 8-3A	TEFRA Assessment by Key Case Location	NO
PCS 70-01	Rpt 8-3(N)	Non-TEFRA Assessment by Key Case Location	CTF/NO
PCS 70-01	Rpt 8-4	TEFRA Inventory Aging Report	CTF/NO

**Exhibit 3.13.62-44 (Cont. 4) (01-01-2015)**  
**Partnership Control System**

Run/File ID	Letter Number	Description	Distribution
PCS 70-01	Rpt 8-4(N)	Non-TEFRA Inventory Aging Report	CTF/NO
PCS 70-01	Rpt 8-5	TEFRA Assessment by Promoter Number	NO
PCS 70-01	Rpt 21-2	Non-TEFRA Key Case Action Report by Investor Location	CTF
PCS 70-01	Rpt 21-3	TEFRA Key Case Action Report by Service Center ESU	CTF
PCS 70-01	Rpt 21-3(N)	Non-TEFRA Key Case Action Report by Service Center ESU	CTF
PCS 70-01	Rpt 22-3	National Directory of Cases	CTF
PCS 91-01		Copy of PCS 13-01 datafile for I V L input at ESUs	BSC/OSC



**Exhibit 3.13.62-45 (01-01-2015)****Report Management Information Systems**

<b>RMS MP Run/File ID Number</b>	<b>RPT NUMBER</b>	<b>Title/ Description</b>	<b>REPORT LEVEL</b>	<b>Distribution CODES * = SEE NOTED BELOW</b>
RMS 04-40		RMIS Daily Transactions		* SC (1)
RMS 06-40		Register Cycle Transactions	D.O.	* D.O. (1)
RMS 12-40	RPT -1	Summary	D.O./POD Branch Group	*R.O.(1) *D.O.(4) *R.O.(1) *D.O.(1) *R.O.(1) *D.O (1)
RMS 14-40	RPT -2	Analysis Staff Hrs	D.O./POD Branch Group	* D.O. (4) * D.O. (2) * D.O. (2)
RMS 16-40	RPT-3	Analysis Daily Activity	D.O./POD Branch Group	* D.O. (4) * D.O. (2) * D.O. (2)
RMS 27-40		F-5311 Planning Report (Annual)	D.O.	* R.O. (1). * D.O. (1)
RMS 31-40		Schedule History Control		*SC (1)
RMS 31-41		Processing Summary Report		*D.O. (1)
RMS 33-40		Activity Worksheets		*D.O. (1)
RMS 33-41		Daily Activity Worksheets		*D.O. (1)
RMS 33-42		Management Summary		*D.O. (1)
RMS 33-43		Taxpayer Svc Daily Activity		*D.O. (1)
RMS 35-40		Schedule Extract Control Sheet		*SC (1)
RMS 36-40		Update Control Sheet		*SC (1)

**Exhibit 3.13.62-45 (Cont. 1) (01-01-2015)**  
**Report Management Information Systems**

<b>RMS MP Run/File ID Number</b>	<b>RPT NUMBER</b>	<b>Title/ Description</b>	<b>REPORT LEVEL</b>	<b>Distribution CODES * = SEE NOTED BELOW</b>
RMS 37-40		Activity Worksheet		*D.O. (1)
RMS 37-41		Daily Activity Worksheet		*D.O. (1)
RMS 37-42		Employee Worksheet		*D.O. (1)
RMS 37-43		Taxpayer Svc Daily Activity		*D.O. (1)
RMS 38-40		Taxpayer Svc Daily Activity		*D.O. (1)
RMS 39-40		Update Summary		*SC (1)

**Note:**

\*SC = Service Center RMIS Coordinator

\*D.O. = Each District Office Their Portion ATTN: Taxpayer Service

\*R.O. = Regional Chiefs Customer Service ATTN: Taxpayer Service

**Exhibit 3.13.62-46 (01-01-2015)**  
**Remittance Processing System**

<b>RPS Number</b>	<b>RPS</b>	<b>R&amp;C Number</b>
RPS 01-40	PRE-DEPOSIT TICKET TOTALS	R&C(4)
RPS 01-42	PRE-DEPOSIT INVALID TICKET LIST	R&C(3)
RPS 01-43	PRE-DEPOSIT RUN	R&C(3)
RPS 03-40	RECAP–N–JOURNAL CONTROLS	R&C(1)
RPS 03-41	GEN'L LEDGER ACCOUNT NO. LIST	R&C(5)
RPS 03-42	GEN'L LEDGER NON-JOURNAL TOTALS	R&C(4)
RPS 05-40	RPS BLOCK PROOF LIST	R&C(2)
RPS 05-41	PRE-MAINLINE and CONTROL REPORT	R&C(2)
RPS 05-42	PRE-MAINLINE ITF CONTROL LIST	R&C(2)
RPS 05-43	PRE-MAINLINE RUN CONTROLS	R&C(2)
RPS 07-40	RUN CONTROLS	R&C(2)
RPS 03	REMITTANCE RECAP.	R&C

**Exhibit 3.13.62-47 (01-01-2015)**  
**SPC Control File Outputs**

Run/File ID	Title/Description	Distribution
SCF-01-41	Invalid Control Record List	Data Controls
SCF-01-42	Block Sequence List	Data Controls
SCF-01-60	Run Control Report	Data Controls
SCF-03-41	Block Delete Request List	Data Controls
SCF-05-41	Invalid Transcript Report	Data Controls
SCF-07-40	No Activity Listing	Data Controls
SCF-07-40B	Repeat No Activity Listing	Data Controls
SCF-07-41	SCCF Block Completion List	Data Controls
SCF-07-42	Control File Summary	Data Controls
SCF-07-43	Transcripts Invalid Modules	Data Controls
SCF-07-44	SCCF Aged Manual Modules	Data Controls
SCF-07-45	Transcripts Historic Modules	Data Controls
SCF-07-46	Transcripts Special Modules	Data Controls
SCF-07-47	Prejournalized Trial Balance	Data Controls
SCF-07-48	Trial Balance Future DLN List	Data Controls
SCF-07-49	SCCF Status List	Data Controls
SCF-07-50	SCCF Aged Error/Reject Modules	INPUT CORR/Data Conv
SCF-07-51	SCCF Aged Man +Err/Rej Modules	Data Conv/INPUT CORR
SCF-07-52	SCCF Aged Summary	Data Controls
SCF-07-53	SCCF Aged BOB Modules	Data Conv/BOB Unit
SCF-07-54	Daily Cycle Proof List	Files
SCF-07-55	Weekly Cycle Proof List	Files
SCF-07-56	Master Block Control Sheet	Data Controls
SCF-11-41	Adjustment Control Record List	Data Controls
SCF-11-42	Master Control Record List	Data Controls
SCF-11-43	Control Date Recap—MCRs	Data Controls
SCF-11-44	Non-Prejournalized Batch Recap	Data Controls
SCF-11-45	Error Deletion List	Doc Perfection
SCF-11-46	Renumber Control Record List	INPUT CORR/Data Cont
SCF-11-47	Renumber Reclassification Smry	Accounting

**Exhibit 3.13.62-47 (Cont. 1) (01-01-2015)****SPC Control File Outputs**

<b>Run/File ID</b>	<b>Title/Description</b>	<b>Distribution</b>
SCF-11-48	New DLN Record List	INPUT CORR/Data Cont
SCF-11-49	Nullified Control Record List	Data Controls
SCF-11-50	Control Date Recap Nullified	Data Controls
SCF-11-51	Tape Control Record List	Data Controls
SCF-11-52	Control Date Recap—GBPRs	Data Controls
SCF-13-40	Revenue Receipts Control Sheet	Data Controls
SCF-13-41	NMF Report of Revenue Receipts	Accounting
SCF-13-42	Revenue Adjustment Listing	Data Controls
GUF -53-42	Nullified Unpostable RRCS	Data Controls

**Exhibit 3.13.62-48 (01-01-2015)****Backup Withholding (BWH)**

<b>Run/File ID Number</b>	<b>Title/Description</b>	<b>Distribution</b>
UBW0241	Backup Withholding (BWH) Error Register	CSCO
UBW0242	Manual Transaction Balancing Reports	CSCO

**Exhibit 3.13.62-49 (01-01-2015)**  
**Reserved**

For Future use.

**Exhibit 3.13.62-50 (01-01-2015)**  
**Unidentified Remittance File (URF)**

<b>Run/File ID Number</b>	<b>Title/Description</b>	<b>Distribution</b>
URF 01	URF Analysis (Daily)	ACCTG, NCFB SE:W:CAS:SP:IMF:R
URF 01-14	URF Excess Collection	ACCTG
URF 03	URF ADD Register	ACCTG
URF 03-01	UR Notices	ACCTG
URF 03-02	UR Posting Documents	ACCTG
URF 05	URF Applications for IMF/BMF/IRAF-Controls	ACCTG
URF 50	Transaction Register-Excess Collections URF Monthly Analysis	ACCTG
URF 50-01	URF Closed and Aging List	ACCTG
URF 64	URF Edit Report (Utility)	ACCTG AS REQUEST



**Exhibit 3.13.62-51 (01-01-2015)**  
**MDHS Load Plans**

1. Load Plans do not include all notices and letters. They are intended to be a guide to help set up like procedures for multiple notices. Instructions provided by the Notice Run must be followed when available.
2. The following Load Plans have been revised to allow open insert pockets for disaster notices. For inserting disaster notices 1155, 1155A, 1155B, 1155D, or 1155F and 1052 any "OPEN" pocket may be used to insert in all notices. Each Load Plan has at least one "OPEN" pocket.

**IMF REDESIGN NOTICE LOAD PLAN:**

**NT40FAS/NT40BAS**  
**10, 11, 11A, 12, 12A, 13, 13A, 14, 15B, 16**  
**17, 18, 21, 21A, 21B, 21C, 21E, 22I, 22A**  
**22E, 22I, 23, 24E, 25, 27, 30, 30A, 32, 32A**  
**39, 42, 44, 45, 49, 51A, 51B, 51C, 52, 53**  
**60, 62, 76, 80I, 81, 84C, 88, 88A, 91**

Station	Form
Station 1	Form 8862
Station 2	Pub 1
Station 3	Form 2210
Station 5	Pub 5
Station 6	Form 2210 INST
Station 7	OPEN
Station 9	E-205
Station 10	Form 1052

**NT41FAS/NT41BAS**  
**71,71A, 71B, 71D**

Station	Form
Station 1	OPEN
Station 2	OPEN
Station 3	OPEN
Station 4	OPEN
Station 5	OPEN
Station 6	OPEN
Station 7	OPEN
Station 8	Notice 1212
Station 9	E-205
Station 10	Form 1052

**Exhibit 3.13.62-51 (Cont. 1) (01-01-2015)**  
**MDHS Load Plans**

***NT43FAS/NT43BAS***  
***75B***

<b>Station</b>	<b>Form</b>
Station 1	Form 8836
Station 2	Form 8836 SCH A
Station 3	Form 8836 SCH B
Station 4	OPEN
Station 5	Form 8836
Station 6	Pub 4134 LITC
Station 7	Form 8836 SCH A
Station 8	Form 8836 SCH B
Station 9	E-205
Station 10	OPEN

***NT44FAS/NT44BAS***  
***711, 712, 713, 714, 721, 722***  
***749, 771, 772, 773, 774***

<b>Station</b>	<b>Form</b>
Station 1	OPEN
Station 2	Pub 1 SP
Station 3	Form 2210
Station 4	Notice 433 PR
Station 5	OPEN
Station 6	Form 2210 INST
Station 7	OPEN
Station 8	Notice 1212 (SP)
Station 9	E-205
Station 10	Form 1052

***NT42FAS/NT42BAS***  
***75, 75A, 75C***

<b>Station</b>	<b>Form</b>
Station 1	OPEN
Station 2	OPEN

**Exhibit 3.13.62-51 (Cont. 2) (01-01-2015)****MDHS Load Plans**

Station	Form
Station 3	OPEN
Station 4	OPEN
Station 5	Pub 3498-A
Station 6	Pub 4134 LITC
Station 7	OPEN
Station 8	FORM 11652
Station 9	E-205
Station 10	OPEN

**NT45FAS/NT45BAS**  
**09, 15, 19, 20, 15, 31, 54B, 57, 58, 59**

Station	Form
Station 1	SCH EIC
Station 2	Pub 1
Station 4	Notice 609
Station 5	OPEN
Station 6	SCH SE
Station 7	OPEN
Station 8	Pub 5
Station 9	E-205
Station 10	Form 1052

**IMF/NRP NOTICE LOAD PLAN:**

- NRP 4230 - 03, 17, 18, 28, 29, 31, 32A, 46, 52, 54ALL, 57, 58, 75, 75A, 80, 81
- NRP6320X - 11, 11A, 12A, 13, 13A, 23, 24, 25, 30A, 711, 712, 713, 714, 721, 722, 749
- NRP4231 - 42, 45, 53, 88, 88A
- NRP6321X - 10, 21A, 21B, 21C, 21E, 22A, 22E, 49, 51, 51A, 51B, 51C, 60, 62, 71C
- NRP6510 - 11, 11A, 12A, 13, 13A, 23, 24, 25, 30, 30A
- NRP6340/NRP6330/NRP6530 - 11, 11A, 12A, 13, 13A, 17, 18, 23, 24, 25, 30, 30A, 711, 712, 713, 714, 721, 722, 749
- NRP6512 - 42, 45
- NRP6341 - 42, 45, 53, 88, 88A
- NRP6531 - 44, 54, 54B, 54E, 54G

**Exhibit 3.13.62-51 (Cont. 3) (01-01-2015)**  
**MDHS Load Plans**

***NRP4232***  
***09***

Station	Form
Station 1	OPEN
Station 2	OPEN
Station 3	OPEN
Station 4	OPEN
Station 5	OPEN
Station 6	OPEN
Station 7	OPEN
Station 8	OPEN
Station 9	E-205
Station 10	OPEN

***NRP6322X***  
***42, 45***

Station	Form
Station 1	Form 9465
Station 2	Pub 1
Station 3	Form 2210
Station 4	Notice 433
Station 5	Notice 746
Station 6	Form 2210 INST
Station 7	OPEN
Station 8	Notice 1212
Station 9	E-205
Station 10	Notice 1052

***NRP6511***  
***10, 21A, 21B, 21C, 21E, 22A, 22E, 49, 51***  
***51A, 51B, 51C, 60, 62, 71C***

Station	Form
Station 1	Form 9465
Station 2	Pub 1

**Exhibit 3.13.62-51 (Cont. 4) (01-01-2015)**  
**MDHS Load Plans**

Station	Form
Station 3	Form 2210
Station 4	Notice 433
Station 5	Notice 746
Station 6	Form 2210 INST
Station 7	OPEN
Station 8	Notice 1212
Station 9	E-205
Station 10	Notice 1052

***NRP6532, NRP6342***  
***09***

Station	Form
Station 1	OPEN
Station 2	OPEN
Station 3	OPEN
Station 4	OPEN
Station 5	OPEN
Station 6	OPEN
Station 7	OPEN
Station 8	OPEN
Station 9	E-205
Station 10	OPEN

***NOT40AX***  
***12, 14, 14I, 16***

Station	Form
Station 1	OPEN
Station 2	Pub 1
Station 3	Form 2210
Station 4	Notice 433
Station 5	Notice 1155A or Notice 1155C
Station 6	Form 2210 INST

**Exhibit 3.13.62-51 (Cont. 5) (01-01-2015)**  
**MDHS Load Plans**

Station	Form
Station 7	OPEN
Station 8	Notice 1212
Station 9	E-205
Station 10	Notice 1052

***NOT40AX***  
***42, 45***

Station	Form
Station 1	OPEN
Station 2	OPEN
Station 3	OPEN
Station 4	OPEN
Station 5	OPEN
Station 6	OPEN
Station 7	OPEN
Station 8	OPEN
Station 9	OPEN
Station 10	OPEN

***Load Plan 1***  
***110, 118, 121A, 122A, 124A, 125A***  
***126, 126A, 130, 131, 131A, 132, 133***  
***139, 140, 144, 145, 146, 147, 156***  
***157, 159, 160, 162, 163, 165, 166, 171***  
***173, 174, 177, 178, 183, 187, 188, 205***  
***210, 215, 217, 218, 220, 225, 230, 233***  
***274, 275, 874, 875***

Station	Form
Station 1	Form 941, Sch B
Station 2	OPEN
Station 3	OPEN
Station 4	OPEN
Station 5	Notice 1155
Station 6	Form 2210 INST

**Exhibit 3.13.62-51 (Cont. 6) (01-01-2015)**  
**MDHS Load Plans**

Station	Form
Station 7	Notice 4977
Station 8	Form 945-A
Station 9	E-205
Station 10	Form 2220

***Load Plan 2***  
***080, 081, 130, 153, 175, 182, 217***  
***218, 219, 224, 231, 235, 236, 237***  
***237A, 238, 239, 277, 278, 279***  
***279A, 280, 281, 282, 284, 285***  
***286, 287, 288, 290, 291, 292***  
***801, 802, 811, 812, 861, 865***  
***910, 920***

Station	Form
Station 1	OPEN
Station 2	Form 941-C
Station 3	OPEN
Station 4	OPEN
Station 5	Notice 1155
Station 6	OPEN
Station 7	OPEN
Station 8	Form 3468
Station 9	E-205
Station 10	OPEN

***Load Plan 2 (Spanish)***  
***801, 802, 811, 812, 861, 865, 910, 920***

Station	Form
Station 1	Form 941, Sch B
Station 2	OPEN
Station 3	Notice 746SP
Station 4	OPEN
Station 5	Notice 1155
Station 6	OPEN

**Exhibit 3.13.62-51 (Cont. 7) (01-01-2015)**  
**MDHS Load Plans**

Station	Form
Station 7	Form 4977
Station 8	OPEN
Station 9	E-205
Station 10	OPEN

***Load Plan 4***  
***242, 297, 297A, 297C, 298***

Station	Form
Station 1	Pub 1660
Station 2	OPEN
Station 3	OPEN
Station 4	OPEN
Station 5	Notice 1155
Station 6	OPEN
Station 7	Form 12153
Station 8	Pub 594
Station 9	E-205
Station 10	OPEN

***Load Plan 5***  
***180, 181***

Station	Form
Station 1	Form 8864
Station 2	Form 1120 SCH PH
Station 3	Form 1120 SCH D
Station 4	Form 4255
Station 5	Notice 1155
Station 6	Form 4797
Station 7	Form 8826
Station 8	Form 8820
Station 9	E-205
Station 10	Form 8830



**Exhibit 3.13.62-51 (Cont. 8) (01-01-2015)**  
**MDHS Load Plans**

***Load Plan 6***  
***180, 181***

<b>Station</b>	<b>Form</b>
Station 1	Form 8896
Station 2	Form 8845
Station 3	Form 8846
Station 4	Form 8847
Station 5	Notice 1155
Station 6	Form 1116
Station 7	Form 8827
Station 8	Form 5735
Station 9	E-205
Station 10	Form 5884

***Load Plan 7***  
***180, 181***

<b>Station</b>	<b>Form</b>
Station 1	Form 8900
Station 2	Form 6478
Station 3	Form 6765
Station 4	Form 8007
Station 5	Notice 1155
Station 6	Form 8586
Station 7	OPEN
Station 8	Form 8611
Station 9	E-205
Station 10	Form 8801

***Load Plan 8***  
***180, 181***

<b>Station</b>	<b>Form</b>
Station 1	Form 8904
Station 2	Form 8834
Station 3	Form 8835

**Exhibit 3.13.62-51 (Cont. 9) (01-01-2015)**  
**MDHS Load Plans**

Station	Form
Station 4	Form 8844
Station 5	Notice 1155
Station 6	Form 8860
Station 7	OPEN
Station 8	Form 8874
Station 9	E-205
Station 10	Form 8861

***Load Plan 9***  
***207, 207L, 230, 240***  
***802, 812, 861, 910, 920***

Station	Form
Station 1	Form 941, Sch B
Station 2	Form 943-A
Station 3	Notice 746SP
Station 4	Pub 1S
Station 5	Notice 1155
Station 6	OPEN
Station 7	Form 4977
Station 8	Form 945-A
Station 9	E-205
Station 10	OPEN

***Load Plan 10***  
***180, 181***

Station	Form
Station 1	OPEN
Station 2	Form 8881
Station 3	Form 8882
Station 4	Form 8884
Station 5	Notice 1155
Station 6	Form 4626

**Exhibit 3.13.62-51 (Cont. 10) (01-01-2015)**  
**MDHS Load Plans**

Station	Form
Station 7	OPEN
Station 8	Form 1118
Station 9	E-205
Station 10	Form 3800

***TDA LOAD PLAN***  
***501, 503, 504, 521, 523, 538, 539***  
***601, 603, 604, 621, 623***

Station	Form
Station 1	OPEN
Station 2	Form 2210
Station 3	Notice 1219B
Station 4	Notice 1219B (SP)
Station 5	Notice 746
Station 6	Notice 609
Station 7	Pub 594
Station 8	Pub 4127
Station 9	E-205
Station 10	Notice 1155

***TDI LOAD PLAN***  
***403, 406, 411, 414, 515, 518***  
***540, 541, 615, 618***

Station	Form
Station 1	OPEN
Station 2	Form 2210
Station 3	Notice 1219B
Station 5	Notice 746
Station 6	Notice 609
Station 7	OPEN
Station 8	OPEN
Station 9	E-205

**Exhibit 3.13.62-51 (Cont. 11) (01-01-2015)**  
**MDHS Load Plans**

***AUR LOAD PLAN***  
***2000, 2005, 2006, 2501***

Station	Form
Station 1	OPEN
Station 2	Pub 1
Station 3	Pub 5
Station 4	Notice 1219B (SP)
Station 5	OPEN
Station 6	Notice 609
Station 7	Pub 594
Station 8	Pub 4127
Station 9	E-205
Station 10	OPEN

***ERAS NOTICE LOAD PLAN***  
***575, 576, 577, 580***  
***581, 582, 583, 584***

Station	Form
Station 1	Notice 1155
Station 2	Form 8109-B
Station 3	OPEN
Station 4	OPEN
Station 5	OPEN
Station 6	OPEN
Station 7	OPEN
Station 8	OPEN
Station 9	E-205
Station 10	Form SS-4 Instructions

**Exhibit 3.13.62-51 (Cont. 12) (01-01-2015)**  
**MDHS Load Plans**

***BMF REDESIGN LOAD PLAN***  
***101, 102, 103, 104, 105, 106, 107, 111***  
***112, 113, 114, 115, 116, 117, 123***  
***123A, 124, 125, 127, 127A, 128, 138***  
***161, 169, 267***

Station	Form
Station 1	Form 941, Sch B
Station 2	Form 2210
Station 3	Form 2220 Instructions
Station 4	Form 2210 Instructions
Station 5	Notice 1155
Station 6	Form 433
Station 7	Form 4977
Station 8	Form 945-A
Station 9	E-205
Station 10	Form 2220

**Exhibit 3.13.62-52 (01-01-2015)****Automated Substitute for Return (ASFR) 30-90 Day Letters**

1. The following sites will be porting to NPS:
  - a. Andover Service Center (ANSC)
  - b. Atlanta Service Center (ATSC)
  - c. Austin Service Center (AUSC)
  - d. Brookhaven Service Center (BSC)
  - e. Fresno Service Center (FSC)
  - f. Kansas City Service Center (KCSC)
2. The following sites will "NOT" be porting to NPS:
  - a. Cincinnati Service Center (CSC)
  - b. Memphis Service Center (MSC)
  - c. Ogden Service Center (OSC)
  - d. Philadelphia Service Center (PSC)

These sites will stop generating all ASFR print files. The sites must ignore all enclosure muffy marks generated on the cover sheets and continue to stuff the letters as they currently do.

ASFR 30 Day Letters Letter 2566SC/CG Package AKA											
File/Run	Stations	1	2	3	4	5	6	7	8	9	10
ASFR 02		OPEN	PUB 1	PUB 5	PUB 594	N609	OPEN	OPEN	OPEN	E-205	OPEN
Mailer Envelope E-178											
ASFR 90 Day Letters Letter 3219SC/CG Package AKA											
File/Run	Stations	1	2	3	4	5	6	7	8	9	10
ASFR 04		OPEN	PUB 1	PUB 5	PUB 594	N609	OPEN	OPEN	OPEN	E-205	OPEN
Mailer Envelope E-178											

**Exhibit 3.13.62-53 (01-10-2024)****Undeliverable CP Notice and C-Letter Distribution and Mailing Guides**

Burst all forms maintaining established sequence prior to Distribution.

Abbreviations used in the following table are:

<b>Acronym</b>	<b>Meaning</b>
ACCT	Accounting Branch
ADJ	Adjustments
AM	Accounts Management
AMRH	Accounts Maintenance
B	Burst
BWH	Backup Withholding Program
CAF	Centralized Authorization File
CAWR	Combined Annual Wage Reporting Unit
CIB	Criminal Investigation Branch
COLL	Collections
CSCO	Compliance Services Collection Operation
CTF	Campus TEFRA Function
D	Decollate
ECU	Entity Control Unit
ESU	Examination Suspense Unit
EXT	Extraction
F	Fold
FO	Field Office
FO-COLL	Field Office Collections
FO-SP	Field Office Special Procedures
GR	Garbled Review
I	Insert
IJP	Ink Jet Printing
IRP	Information Returns Processing
MSU/Sh	Machine Services Unit or Shipping
NR	Notice Review
N	Notice
OR	Output Review

**Exhibit 3.13.62-53 (Cont. 1) (01-10-2024)****Undeliverable CP Notice and C-Letter Distribution and Mailing Guides**

Acronym	Meaning
P	Publications
QRDT	Questionable Refund Detection Team
SPF	Special Procedures Function
RS	Roll Stock
SCEB	Service Center Examination Branch
STAT	Statute Control
TPR	Taxpayer Relations Branch
URP	Under Reporter Program

**Note:** Do not destroy any undeliverable mail with a yellow postal label unless specified in the chart below. The yellow postal label may provide a new address from the Post Office. Route the mail according to the chart listed below. If column is blank, route the mail back to the originating function. If a CP Notice or C-Letter is not listed in the chart below, route the mail back to the originating function. Destroy undeliverable mail with Handwritten address changes on the envelope.

**Exception:** Accounts Management/Integrity and Verification Operation (IVO) works only specific undeliverable notices and letters, regardless of there is a yellow postal sticker attached to the undeliverable item. **Any letter originated by AM/IVO that is not provided in the chart can be destroyed as classified waste.**

If	And	Then
Letter 21C	IDRS Range 0280300000 and there is a yellow sticker from the Post Office with a new address	Route to: Internal Revenue Service Stop 5701 G 7940 Kentucky Dr. Florence Ky. 41042
Letter 86C	IDRS Range 0280300000 and there is a yellow sticker from the Post Office with a new address	Route to: Internal Revenue Service Stop 5701 G 7940 Kentucky Dr. Florence Ky. 41042
Letter 96C	IDRS Range 0280300000 and there is a yellow sticker from the Post Office with a new address	Route to: Internal Revenue Service Stop 5701 G 7940 Kentucky Dr. Florence Ky. 41042
Letter 105C/106C	IDRS Range 1481000000 - 1487900000 <b>and</b> there is a yellow sticker from the Post Office with a new address	Route to: Internal Revenue Service Stop 2004 RIVO PO Box 12866 Fresno, CA 93779-2886



## Exhibit 3.13.62-53 (Cont. 2) (01-10-2024)

## Undeliverable CP Notice and C-Letter Distribution and Mailing Guides

If	And	Then
Letter 105/106C or Letter 3219C Automated Questionable Credits Program (AQC)	IDRS Range 1484100000 - 1484299999 <b>and</b> there is a yellow sticker from the Post Office with a new address	Route to: Internal Revenue Service Stop 763 ATSC 4800 Buford Highway Atlanta, GA 39901
Letter 488C	Undeliverable	Destroy
Letter 1687C	Undeliverable	Route to Stop 6126AUSC
Letter 2267C	IDRS Range 0280300000 and there is a yellow sticker from the Post Office with a new address	Route to: Internal Revenue Service Stop 5701 G 7940 Kentucky Dr. Florence Ky. 41042
Letter 2645C	IDRS Range 0280300000 and there is a yellow sticker from the Post Office with a new address	Route to: Internal Revenue Service Stop 5701 G 7940 Kentucky Dr. Florence Ky. 41042
Letter 4281C	Undeliverable	Route: ID Theft Team
Letter 4310C	Handwritten annotations	Route to Integrity and Verification Operations (IVO)
Letter 4310C	Yellow sticker from the Post Office with a new address	Route to IVO
Letter 5071C	Undeliverable	Destroy
Letter 5447C	Undeliverable	Destroy
Letter 5598 Letter 5599	Undeliverable	1. Destroy - Instructions to the yellow postal label <b>DO NOT APPLY</b> to these notices.
Letter 5600	Undeliverable	1. Destroy - Instructions to the yellow postal label <b>DO NOT APPLY</b> to these notices.
Letter 5747C	Undeliverable	Destroy
Letter 5858 Letter 5862	Undeliverable	1. Destroy - Instructions to the yellow postal label <b>DO NOT APPLY</b> to these notices.
Letter 5900 Series	Undeliverable	1. Destroy as Classified Waste - Instructions to the yellow postal label <b>DO NOT APPLY</b> to these notices.

**Exhibit 3.13.62-53 (Cont. 3) (01-10-2024)****Undeliverable CP Notice and C-Letter Distribution and Mailing Guides**

Letter 6000 Letter 6001 Letter 6002	Undeliverable	1. Destroy - Instructions to the yellow postal label <b>DO NOT APPLY</b> to these notices.
Letter 6112	IDRS Range 0280300000 and there is a yellow sticker from the Post Office with a new address	Route to: Internal Revenue Service Stop 5701 G 7940 Kentucky Dr. Florence Ky. 41042
Letter 6112-A	IDRS Range 0280300000 and there is a yellow sticker from the Post Office with a new address	Route to: Internal Revenue Service Stop 5701 G 7940 Kentucky Dr. Florence Ky. 41042
Letter 6113	IDRS Range 0280300000 and there is a yellow sticker from the Post Office with a new address	Route to: Internal Revenue Service Stop 5701 G 7940 Kentucky Dr. Florence Ky. 41042
Letter 6113-A	IDRS Range 0280300000 and there is a yellow sticker from the Post Office with a new address	Route to: Internal Revenue Service Stop 5701 G 7940 Kentucky Dr. Florence Ky. 41042
Letter 6185	Undeliverable	Austin Offshore Initiative Unit Mail Stop 4309 AUSC 3651 S IH-35 Austin, TX 78741
Letter 6225	Undeliverable	POC- Steve Levine Austin Voluntary Compliance Mail Stop 4301 AUSC 3651 S IH-35 Austin, TX 78741
Letter 6226	Undeliverable	POC- Steve Levine Austin Voluntary Compliance Mail Stop 4301 AUSC 3651 S IH-35 Austin, TX 78741 POC-
Letter 6227	Undeliverable	POC- Steve Levine Austin Voluntary Compliance Mail Stop 4301 AUSC 3651 S IH-35 Austin, TX 78741
Letter 6272	Undeliverable	Mail Stop 4308 AUSC 3651 S IH-35 Austin, TX 78741

**Exhibit 3.13.62-53 (Cont. 4) (01-10-2024)****Undeliverable CP Notice and C-Letter Distribution and Mailing Guides**

Letter 6229	Undeliverable	POC- Scott Richards Austin Offshore Initiative Unit Mail Stop 4309 AUSC 3651 S IH-35 Austin, TX 78741
Letter 6230	Undeliverable	POC- Scott Richards Austin Offshore Initiative Unit Mail Stop 4309 AUSC 3651 S IH-35 Austin, TX 78741
Letter 6238	Undeliverable	HCTC Enrollment Team Stop 6098 AUSC
Letter 6312	Undeliverable	IRS Mail Stop 5303 1973 N Rulon White Blvd Ogden UT 84201. A Form 3210 must be used to list the letters.
Letter 6313	Undeliverable	IRS Mail Stop 5303 1973 N Rulon White Blvd Ogden UT 84201. A Form 3210 must be used to list the letters.
Letter 6330C	Undeliverable	Destroy
Letter 6331C	Undeliverable	Destroy
Letter 6363	Undeliverable	Internal Revenue Service Tax Exempt and Government Entities EP Plans Technical 1111 Constitution Ave., NW Washington, DC 20224
Letter 6365	Undeliverable	Internal Revenue Service Tax Exempt and Government Entities EP Plans Technical 1111 Constitution Ave., NW Washington, DC 20224
Letter 6366	Undeliverable	Return to the return address on the envelope which would be the specific mailing agent's address.
Letter 6378	Undeliverable	POC - E. Heaps Mail Stop 5303 1973 Rulon White Blvd, Ogden, UT 84404

**Exhibit 3.13.62-53 (Cont. 5) (01-10-2024)****Undeliverable CP Notice and C-Letter Distribution and Mailing Guides**

Letter 6378	Undeliverable	POC - E. Heaps Mail Stop 5303 1973 Rulon White Blvd, Ogden, UT 84404
Letter 6379	Undeliverable	POC - E. Heaps Mail Stop 5303 1973 Rulon White Blvd, Ogden, UT 84404
Letter 6397	Undeliverable	Internal Revenue Service Tax Exempt and Government Entities EP Plans Technical 1111 Constitution Ave., NW Washington, DC 20224
Letter 6416	Undeliverable	Destroy
Letter 6416A	Undeliverable	Destroy
Letter 6417	Undeliverable	Destroy
Letter 6419	Undeliverable	Destroy
Letter 6420	Undeliverable	Destroy
Letter 6468	Undeliverable	Destroy
Letter 6469	Undeliverable	Destroy
Letter 6470	Undeliverable	Destroy
Letter 6475	Undeliverable	Destroy
Letter 6507	Undeliverable	1973 Rulon White Blvd., Mail Stop 5303, Ogden, UT 84201 (POC: Charles Orrell)
Letter 6530	Undeliverable	1973 Rulon White Blvd., Mail Stop 5303, Ogden, UT 84201 (POC: Charles Orrell)
Letter 6531	Undeliverable	1973 Rulon White Blvd., Mail Stop 5303, Ogden, UT 84201 (POC: Charles Orrell)
Letter 6555 with Form 3552 Letter 6555 with (stuffer) Letter 6555 (stuffer) alone	Undeliverable	Route to: 2970 Market Street: Mail Stop 5-E04.114 Team 204 Philadelphia, PA 19104
Letter 9000	Undeliverable	Destroy

**Note:** Termination of Residency" undeliverable letters are being sent to the IRS in error, send the letters back to the return address on the envelope

**Exhibit 3.13.62-53 (Cont. 6) (01-10-2024)****Undeliverable CP Notice and C-Letter Distribution and Mailing Guides**

**Note:** "If an undeliverable item is received with an original document and a verifiable address is not available to be re-mailed, destroy the document per IRM 10.5.1.6.10 guidelines."

***Undeliverable Stimulus Payments Notices***

<b>If</b>	<b>And</b>	<b>Then</b>
Notice 1444 (EN-SP) Economic Impact Payment 2020 (English and Spanish)	Undeliverable	Destroy
Notice 1444-A (EN-SP) EIP Non-Filers Outreach You May Need to Act to Claim Your Payment	Undeliverable	Destroy
Notice 1444-B (EN-SP) Your Second Economic Payment (English/Spanish)	Undeliverable	Destroy
Notice 1444-C, Your 2021 Economic Impact Payment	Undeliverable	Destroy

**Reminder:** If Letter 105C/106C is received and the above criteria is not met, then forward back to the originating function / employee based on the IDRS number.

<b>If</b>	<b>And</b>	<b>Then</b>
CP 01E CP 701E	Undeliverable	<ol style="list-style-type: none"> <li>1. Count the number of notices received. List by the yellow label and non-yellow label.</li> <li>2. Send the totals weekly via email to *TS&amp;CAS:AM:IPSO <i>Employment Identity Theft</i></li> <li>3. Destroy - Instructions to the yellow postal label <b>DO NOT APPLY</b> to these notices.</li> </ol>

**Exhibit 3.13.62-53 (Cont. 7) (01-10-2024)****Undeliverable CP Notice and C-Letter Distribution and Mailing Guides**

<b>If</b>	<b>And</b>	<b>Then</b>
CP 14	Undeliverable	<ol style="list-style-type: none"> <li>1. If the notice date is over 30 days and there is no indication of a new or possible forwarding address, or information regarding deceased/incarcerated taxpayer – DESTROY.</li> <li>2. If the notice date is within 30 days and there is no indication of a new or possible forwarding address, or information regarding deceased/incarcerated taxpayer – Forward to CSCO.</li> <li>3. All notices with an indication of a new or possible forwarding address, or information regarding deceased/incarcerated taxpayer –Forward to CSCO.</li> </ol> <p><b>Note:</b> Yellow address tag corrections must be forwarded to CSCO regardless of age. Except refused/unclaimed notices.</p>
CP 14H CP 14I	Undeliverable	Send to Notice Review
CP 14IA	Undeliverable	Send to CSCO
CP 48/748 is received	Undeliverable	<ol style="list-style-type: none"> <li>1. Count the number of letters received.</li> <li>2. Send the totals weekly via e-mail to <i>Camille.D.Privett@irs.gov</i></li> <li>3. Destroy - Instructions to the yellow postal label <b>DO NOT APPLY</b> to these notices.</li> </ol>
CP 140	Undeliverable	Destroy CP 140 in extraction if no forwarding address notated on UD.
CP 1444	Undeliverable	Destroy as classified waste

Envelopes specified in this exhibit must be used by all processing centers unless otherwise authorized.

a.

**Exhibit 3.13.62-53 (Cont. 8) (01-10-2024)****Undeliverable CP Notice and C-Letter Distribution and Mailing Guides**

**Note:** For UNSIGNED RETURNS please provide the taxpayer with return envelope E-73 for smaller returns and envelope 44B for larger returns (more than 7 pages).

- b. The E-205 Return envelope must be used for mailings from any location when the response to the notice will be returned to another IRS location other than the one mailing the notice. DO NOT revert back to the E-73IJP as long as the E-205 is working properly.
- c. All notices listed in this exhibit which have overseas addresses must be sent via Air Mail (Envelope F-125L).
- d. All notices listed in this exhibit going to Puerto Rico, Virgin Islands, Guam, American Samoa, Northern Mariana Islands, Canada or Mexico must be handled as Domestic Mail. Mailer envelope E-178, E-125L or E-199L, must be used.
- e. The E-125L envelope must be used for mailing any notices, letters, etc. that are not being Presorted. The E-178 or E-199 envelope must be used for mailing any notices, letters, etc. that will be Presorted on the Mail Sorters equipment.
- f. Various return envelopes will require Ink Jet Preprinting (IJP) of Custom Bar Codes prior to inserting. When IJP is noted in this IRM, Machine Services personnel must coordinate with the Mail Sorters Administrator for the printing of the appropriate bar-coded envelopes.
- g. Whenever defective bar codes on return envelopes are detected by Machine Services Unit (MSU) personnel (smeared, too fat, too thin) new supplies must be obtained before mailing is completed.

Mailer envelope E-142 is only to be used where specified in this exhibit. E-142 is to be used for TYxx URP Statute Notice. The United States Postal Service (USPS) has approved use of this mailer envelope for automated certified mailings accompanied by a "computer" listing.

Return Envelopes E-73 printed with "USA" just below the last line of the IRS address must be used for overseas mail.

Special conditions for use of the following stuffers:

- a. All notices requiring special stuffers for current and prior year Forms will be presorted and properly identified by Notice Review.
- b. Machine Services Unit (MSU) personnel will insure the proper current year and PRIOR YEAR Forms are inserted (if available) accordingly.
- c. The Notices listed will *ONLY* receive these stuffers when the appropriate error codes or penalty indicators are present.
  - Form 2210 -and instructions for IMF CPs with Penalty Code "02" indicator.
  - Form 2220- and instructions for BMF CPs with "02" indicator
  - Notice 356 thru 365 -Toll-Free Telephone Stuffer (Number based on T/P's address) for use with all CPs and letters which do not have Toll-Free Telephone Numbers on the notice or letter.
  - Code 11 Penalty = F4977 for CP161 (only)
  - W-Indicator = Form W-4.

Output Review: IMF-HSNP Sample Notices must be sent directly to files. Only BMF review packages with a charge out sheet will be forwarded to files.

Local management will determine the mailing date on notices generated without a notice date.

When IRM 3.13.62, Media Transport and Control, differs from NRPS routing and stuffer sheet information, call the Notice Gatekeeper or the IRM analyst for resolution.

Statutory letters generated on Form 9174 and Form 9175 must be mailed in the E-125 envelope. The letters will not require any other stuffers.

**Exhibit 3.13.62-53 (Cont. 9) (01-10-2024)****Undeliverable CP Notice and C-Letter Distribution and Mailing Guides**

Any additional stuffers that are required for CP 15 and CP 215 that are not included on the Routing and Stuffer sheet, must be identified by the area that generated the notice.

Routing instructions and CP Notice Stuffers Information for CP 19 and CP 20 are below.

- a. CP 19 and CP 20 with Unallowable Codes (UA) 6X, 8X, or 95 (alone or in combination with other unallowable codes), are to be routed to Machine Services Unit for mail out.
- b. CP 19 and CP 20 with ALL Other Unallowable Codes are to be routed to SPC EXAM.
- c. All CP 19 and CP 20 are to have the following Stuffers included: Pub 1, Pub 5, and Notice 609.  
The following additional Stuffers MAY be required:  
Sch. SE (if SE Paragraph is present)

CP/ FORM/ IDRS NUMBER	PROGRAM/ FILE/RUN	DIST	STUFFERS	ENVELOPES - MAILER	ENVELOPES - RETURN	ROUTING ACTION
01A	N/A	N/A	N/A	N/A	N/A	DESTROY
01F	N/A	N/A	N/A	N/A	N/A	DESTROY
01H	N/A	N/A	N/A	N/A	N/A	DESTROY
01L	N/A	N/A	N/A	N/A	N/A	DESTROY
01S	N/A	N/A	N/A	N/A	N/A	DESTROY
02H	N/A	CPS	Form 8545	E-178	E-205	DESTROY
03	NRP-42-30	MSU	N/A	E-178	E-205	DESTROY
04	N/A	N/A	N/A	N/A	N/A	CSCO Stop 5000
05	NOT-4230	N/A	N/A	E-178	N/A	DESTROY
05-ABC	NRP-42-11	MSU	N/A	E-178	N/A	DESTROY
08	N/A	MSU	N/A	N/A	N/A	DESTROY
09	NRP-42-32 NRP-65-32 NRP-63-42	MSU	N/A	E-178	E-205	DESTROY
10	NRP-65-11 NRP 63- 21x	NR	F9465 Pub 1 F2210 N433 N746 F2210 Inst. N1212	E-178	E-205	DESTROY



**Exhibit 3.13.62-53 (Cont. 10) (01-10-2024)****Undeliverable CP Notice and C-Letter Distribution and Mailing Guides**

<b>CP/ FORM/ IDRS NUMBER</b>	<b>PROGRAM/ FILE/RUN</b>	<b>DIST</b>	<b>STUFFERS</b>	<b>ENVELOPES - MAILER</b>	<b>ENVELOPES - RETURN</b>	<b>ROUTING ACTION</b>
11(Letter 6015)	Manual CP Notice Re- pository LT 6015 Cat. No. 70986P AUSC Only	N/A	Pub 1	E-199	N/A	DESTROY
11	NRP-63-20 NRP-65-10 NRP-63- 20X	NR	F9465 Pub 1 F2210 N433 N746 F2210 Inst. N1212	E-178	E-205	DESTROY
11A	NRP-63-20 NRP-65-10 NRP-63- 20X		F9465 Pub 1 F2210 N433 N746 F2210 Inst. N1212	E-178	E-205	DESTROY
12	NOT40AX	NR	Pub 1 F2210 N433 N1155A/C F2210 Inst. N1212	E-178	E-205	DESTROY
12A	NRP-63-20 NRP-65-10 NRP-63- 20X	N/A	F9465 Pub1 F2210 N433 N746 F2210 Inst. N1212	E-178	E-205	DESTROY
12E	NRP-42-10	NR	Pub 1	E-125L	E-73IJP	DESTROY
12F	N/A	N/A	N/A	N/A	N/A	Exam Clerical Mail Functions
12H	N/A	N/A	N/A	N/A	N/A	DESTROY

**Exhibit 3.13.62-53 (Cont. 11) (01-10-2024)****Undeliverable CP Notice and C-Letter Distribution and Mailing Guides**

<b>CP/ FORM/ IDRS NUMBER</b>	<b>PROGRAM/ FILE/RUN</b>	<b>DIST</b>	<b>STUFFERS</b>	<b>ENVELOPES - MAILER</b>	<b>ENVELOPES - RETURN</b>	<b>ROUTING ACTION</b>
13	NRP-63-20 NRP-65-10 NRP-63- 20X	NR	F9465 Pub 1 F2210 N433 N746 F2210 Inst. N1212	E-178	E-205	DESTROY
13A	NRP-63-20 NRP-65-10 NRP-63- 20X	N/A	F9465 Pub1 F2210 N433 N746 F2210 Inst. N1212	E-178	E-205	DESTROY

## Exhibit 3.13.62-53 (Cont. 12) (01-10-2024)

## Undeliverable CP Notice and C-Letter Distribution and Mailing Guides

CP/ FORM/ IDRS NUMBER	PROGRAM/ FILE/RUN	DIST	STUFFERS	ENVELOPES - MAILER	ENVELOPES - RETURN	ROUTING ACTION
14	NOT40AX	NR	Pub 1 F2210 N433 N1155A/C F2210 Inst. N1212	E-178	E-205	<ol style="list-style-type: none"> <li>1. If the notice date is over 30 days and there is no indication of a new or possible forwarding address, or information regarding deceased/ incarcerated taxpayer – DESTROY.</li> <li>2. If the notice date is within 30 days and there is no indication of a new or possible forwarding address, or information regarding deceased/ incarcerated taxpayer – Forward to CSCO.</li> <li>3. All notices with an indication of a new or possible forwarding address, or information regarding deceased/ incarcerated taxpayer –Forward to CSCO.</li> </ol>

**Exhibit 3.13.62-53 (Cont. 13) (01-10-2024)****Undeliverable CP Notice and C-Letter Distribution and Mailing Guides**

CP/ FORM/ IDRS NUMBER	PROGRAM/ FILE/RUN	DIST	STUFFERS	ENVELOPES - MAILER	ENVELOPES - RETURN	ROUTING ACTION
						<b>Note:</b> Yellow address tag corrections must be forwarded to CSCO regardless of age. Except refused/unclaimed notices.
14H	N/A	N/A	N/A	N/A	N/A	Notice Review
14-I-C-L	NOT40AX	MSU	E-178	E-205	Files	
15	NRP-63-10	IRP PEN UNIT	N/A	E-178	E-205	<b>Originator</b>
15B	NRP-63-10	IRP PEN UNIT	N/A	E-199	E-73IJP	<b>Originator</b>
16	NOT40AX	NR	Pub 1 F2210 N433 N1155A/C F2210 Inst. N1212	E-178	E-205	DESTROY
17	NRP-42-30 NRP-65-30 NRP-63-40	MSU	N/A	E-178	E-205	DESTROY
18	N42001S	MSU	Pub 1	E-178	E-205	Exam Clerical Mail Functions
19	NT45	MSU	Pub 1 Pub 5 N609 1052 Schedule EIC and SE	E-178	E-205	Exam Clerical Mail Functions

**Exhibit 3.13.62-53 (Cont. 14) (01-10-2024)****Undeliverable CP Notice and C-Letter Distribution and Mailing Guides**

<b>CP/ FORM/ IDRS NUMBER</b>	<b>PROGRAM/ FILE/RUN</b>	<b>DIST</b>	<b>STUFFERS</b>	<b>ENVELOPES - MAILER</b>	<b>ENVELOPES - RETURN</b>	<b>ROUTING ACTION</b>
20/20E	NT45	MSU	Pub 1 Pub 5 N609 1052 Schedule SE	E-178	E-205	Exam Clerical Mail Functions
21A,B,C	NRP-63-11 N41001S (CP 21E)	NR	F9465 Pub 1 F2210 N43 N745 F2210 Inst. N1212	E-178	E-205	DESTROY
21E	NRP-63-11 N41001S (CP 21E)	NR	F9465 Pub 1 F2210 N433 N745 F2210 Inst. N1212	E-178	E-205	Originator
21H	N/A	N/A	N/A	N/A	N/A	DESTROY
21I	NRP-65-11	MSU	F9465 Pub 1 F2210 N433 N745 F2210 Inst. N1212	E-178	E-205	
22 A and E	NRP-65-11	MSU	N/A	E-178	E-205	DESTROY
22 A and E	NRP-63- 21X	NR/MSU	F9465 Pub 1 F2210 N433 N745 F2210 Inst. N1212	E-178	E-205	DESTROY
22H	N/A	N/A	N/A	N/A	N/A	DESTROY

**Exhibit 3.13.62-53 (Cont. 15) (01-10-2024)****Undeliverable CP Notice and C-Letter Distribution and Mailing Guides**

<b>CP/ FORM/ IDRS NUMBER</b>	<b>PROGRAM/ FILE/RUN</b>	<b>DIST</b>	<b>STUFFERS</b>	<b>ENVELOPES - MAILER</b>	<b>ENVELOPES - RETURN</b>	<b>ROUTING ACTION</b>
23	NRP-63-20 NRP-65-10 NRP-63- 20X	NR	F9465 Pub 1 F2210 N433 N745 F2210 Inst. N1212	E-178	E-205	Files
24	NRP-63-20 NRP-65-10 NRP-63- 20X	NR	F9465 Pub 1 F2210 N433 N745 F2210 Inst. N1212	E-178	E-205	DESTROY
24E	NRP-42-10	SC EXAM	N/A	E-125L	E-73IJP	DESTROY
25	NRP-63-20 NRP-65-10 NRP-63- 20X	NR	F9465 Pub 1 F2210 N433 N745 F2210 Inst. N1212	E-178	E-205	DESTROY
27	NRP-65-30 NRP-63-40	MSU	N/A	E-178	E-205	DESTROY
29	NRP-42-30	1 COR 2,3 FILES	N/A	E-178	E-205	DESTROY
30	NRP-63-20 NRP-65-10 NRP-63- 20X	NR	F9465 Pub 1 F2210 N433 N745 F2210 Inst. N1212	E-178	E-205	DESTROY
30A	NRP-65-20 NRP-65-10 NRP-63- 20X	NR	F9465 Pub 1 F2210 N433 F2210 Inst. N1212	E-178	E-205	DESTROY

**Exhibit 3.13.62-53 (Cont. 16) (01-10-2024)****Undeliverable CP Notice and C-Letter Distribution and Mailing Guides**

<b>CP/ FORM/ IDRS NUMBER</b>	<b>PROGRAM/ FILE/RUN</b>	<b>DIST</b>	<b>STUFFERS</b>	<b>ENVELOPES - MAILER</b>	<b>ENVELOPES - RETURN</b>	<b>ROUTING ACTION</b>
31	NRP-42-30 NRP-63-40	Copies 1 and 2 MSU Copy-3 Destroy	N/A	E-178	E-205	DESTROY
32	NRP-65-30 NRP-63-40 NRP-63-40	MSU	N/A	E-178	E-205	DESTROY
32A	NRP-42-30 NRP-65-30 NRP-63-40	MSU	N/A	E-178	E-205	DESTROY
33	NRP-42-11	MSU	N/A	E-178	E-205	DPO
36Z	NRP-42-20	FILES	N/A	N/A	N/A	<b>Originator</b>
36C	N/A	ASFR	N/A	N/A	N/A	<b>Originator</b>
36D	NRP-42-20	FILES/ ADJ CORR	N/A	N/A	N/A	FILES
36S	N/A	N/A	N/A	N/A	N/A	<b>Originator</b>
36Z	N/A	ASFR	N/A	N/A	N/A	FILES
37	NRP-42-20	FILES/ ECU	N/A	N/A	N/A	DPO
38	NRP-42-20	FILES/ DATC/ ASTA	N/A	N/A	N/A	
38A	NRP-42-20	FILES	N/A	N/A	N/A	
39	NRP-42-21	MSU	N/A	E-178	E-205	DESTROY
40	N/A	N/A	N/A	N/A	N/A	DESTROY
40A	N/A	MSU	N/A	E-199	N/A	
40B	N/A	MSU	N/A	E-199	N/A	
41	NRP-42-20	FILES	N/A	N/A	N/A	<b>Originator</b>

**Exhibit 3.13.62-53 (Cont. 17) (01-10-2024)****Undeliverable CP Notice and C-Letter Distribution and Mailing Guides**

<b>CP/ FORM/ IDRS NUMBER</b>	<b>PROGRAM/ FILE/RUN</b>	<b>DIST</b>	<b>STUFFERS</b>	<b>ENVELOPES - MAILER</b>	<b>ENVELOPES - RETURN</b>	<b>ROUTING ACTION</b>
42	NRP-65-12 NRP-63- 22X NRP-42- 12X	MSU	F9465 Pub1 F2210 N433 N745 F2210 Inst. N1212	E-178	E-205	DESTROY
42	NRP-63-41 NRP-63-12	N/A	N/A	E-178	E-205	DESTROY
43	NRP-42-20	FILES	N/A	N/A	N/A	
44	NRP-65-31	Copy 1 MSU Copies 2/3 SCCB	N/A	E-178	E-205	WI Collection Operation - ATSC
45	NRP-42-31	MSU	F9465 Pub 1 F2210 N433 N745 F2210 Inst. N1212	E-178	E-205	DESTROY
45	NRP-63-41 NRP-63-12	N/A	N/A	E-178	E-205	DESTROY
45S	NRP-42-11	MSU	N/A	E-199		DESTROY
46	NRP-42-30	FILES	N/A	N/A	N/A	DESTROY
49	NRP-65-11	MSU	N/A	E-178	E-205	DESTROY
49	NRP-63- 21X	N/A	F9465 Pub 1 F2210 N433 N745 F2210 Inst. N1212	E-178	E-205	DESTROY
51A,B,C	NRP-65-11	NR	N/A	E-178	E-205	FILES



**Exhibit 3.13.62-53 (Cont. 18) (01-10-2024)****Undeliverable CP Notice and C-Letter Distribution and Mailing Guides**

<b>CP/ FORM/ IDRS NUMBER</b>	<b>PROGRAM/ FILE/RUN</b>	<b>DIST</b>	<b>STUFFERS</b>	<b>ENVELOPES - MAILER</b>	<b>ENVELOPES - RETURN</b>	<b>ROUTING ACTION</b>
51A,B,C	NRP-63-21X	NR	F9465 Pub 1 F2210 N433 N745 F2210 Inst. N1212	E-178	E-205	FILES
52	NRP-42-30 NRP-65-30 NRP-63-40	MSU	N/A	E-178	E-205	DESTROY
53	NRP-42-31 NRP-63-41	MSU	N/A	E-178	E-205	DESTROY
54ALL	NRP-42-30 NRP-65-30 NRP-65-31	MSU	N/A	E-178	E-205	ECU
55	N/A	FILES	N/A	N/A	N/A	FILES
56V	N/A	N/A	N/A	N/A	N/A	Attached written correspondence route to: ACS PO Box 9941 M/S 5500 Ogden, UT 84409. If no correspon- dence attached - DESTROY.
57	NRP-42-30 NRP-65-30 NRP-63-40	MSU	N/A	E-178	E-205	<b>Originator</b>
58	NRP-42-11 NRP-65-30 NRP-63-40	MSU	N/A	E-178	E-205	DESTROY

**Exhibit 3.13.62-53 (Cont. 19) (01-10-2024)****Undeliverable CP Notice and C-Letter Distribution and Mailing Guides**

<b>CP/ FORM/ IDRS NUMBER</b>	<b>PROGRAM/ FILE/RUN</b>	<b>DIST</b>	<b>STUFFERS</b>	<b>ENVELOPES - MAILER</b>	<b>ENVELOPES - RETURN</b>	<b>ROUTING ACTION</b>
59	IMF 460-15	CPS	Pub 1 N746 N609	E-178	E-205	<ol style="list-style-type: none"> <li>1. If the notice date is over 30 days and there is no indication of a new or possible forwarding address, or information regarding deceased/ incarcerated taxpayer – DESTROY.</li> <li>2. If the notice date is within 30 days and there is no indication of a new or possible forwarding address, or information regarding deceased/ incarcerated taxpayer – Forward to CSCO.</li> <li>3. All notices with an indication of a new or possible forwarding address, or information regarding deceased/ incarcerated taxpayer –Forward to CSCO.</li> </ol>

## Exhibit 3.13.62-53 (Cont. 20) (01-10-2024)

## Undeliverable CP Notice and C-Letter Distribution and Mailing Guides

CP/ FORM/ IDRS NUMBER	PROGRAM/ FILE/RUN	DIST	STUFFERS	ENVELOPES - MAILER	ENVELOPES - RETURN	ROUTING ACTION
						<b>Note:</b> Yellow address tag corrections must be forwarded to CSCO regardless of age. Except refused/unclaimed notices.
60	NRP-65-11	NR	N/A	E-178	E-205	FILES
60	NRP-63-21X	N/A	N/A	E-178	E-205	FILES
62	NRP-65-11	MSU	N/A	E-178	E-205	DESTROY
62	NRP-63-21X	MSU	N/A	E-178	E-205	DESTROY

**Exhibit 3.13.62-53 (Cont. 21) (01-10-2024)****Undeliverable CP Notice and C-Letter Distribution and Mailing Guides**

<b>CP/ FORM/ IDRS NUMBER</b>	<b>PROGRAM/ FILE/RUN</b>	<b>DIST</b>	<b>STUFFERS</b>	<b>ENVELOPES - MAILER</b>	<b>ENVELOPES - RETURN</b>	<b>ROUTING ACTION</b>
63	IMF	CPS	N/A	E-178	E-205	<ol style="list-style-type: none"> <li>1. If the notice date is over 30 days and there is no indication of a new or possible forwarding address, or information regarding deceased/ incarcerated taxpayer – DESTROY</li> <li>2. If the notice date is within 30 days and there is no indication of a new or possible forwarding address, or information regarding deceased/ incarcerated taxpayer – Forward to CSCO.</li> <li>3. All notices with an indication of a new or possible forwarding address, or information regarding deceased/ incarcerated taxpayer –Forward to CSCO.</li> </ol>

**Exhibit 3.13.62-53 (Cont. 22) (01-10-2024)****Undeliverable CP Notice and C-Letter Distribution and Mailing Guides**

<b>CP/ FORM/ IDRS NUMBER</b>	<b>PROGRAM/ FILE/RUN</b>	<b>DIST</b>	<b>STUFFERS</b>	<b>ENVELOPES - MAILER</b>	<b>ENVELOPES - RETURN</b>	<b>ROUTING ACTION</b>
64	NRP-42-20	APPEALS	N/A	N/A	N/A	Appeals
71	NRP-42-11	MSU	N/A	E-199	E-73IJP	DESTROY
71A	NRP-42-11	MSU	N/A	E-199	E-73IJP	DESTROY
71C	NRP-65-11	MSU	N/A	E-178	E-205	DESTROY
71C	NRP-63-21X	MSU	N/A	E-178	E-205	DESTROY
71D	NRP-42-11	MSU	N/A	E-199	E-73IJP	DESTROY
74	N/A	N/A	N/A	E-178		DESTROY
75/75A	NRP-42-30 NRP-65-30 NRP-63-40	MSU	N/A	E-178	E-205	DESTROY
76	NRP-65-30 NRP-63-40	MSU	N/A	E-178	E-205	DESTROY
77	NOT7A17x	MSU	F12153 P594 P1660	E-142	E-205	Automated Collections Systems Support (ACSS)
77	NOT7A15x	CPS	F12153 P594 P1660	E-178	E-205	ACSS
77	NOT7A18x	MSU/PSC	F12153 P594 P1660	E-178	E-205	ACSS
77	NOT7A19x	CPS	F12153 P594 P1660	E-178	E-205	ACSS
77	NOT7A42x	MSU	F12153 P594 P1660	E-178	E-205	ACSS
77	NOT7A43x	MSU/OR	F12153 P594 P1660	E-178	E-205	ACSS
78	NOT7A15x	MSU	P594 P1660	E-178	E-205	ACSS
78	NOT7A18x	MSU/PSC	P594 P1660	E-178	E-205	ACSS

**Exhibit 3.13.62-53 (Cont. 23) (01-10-2024)****Undeliverable CP Notice and C-Letter Distribution and Mailing Guides**

<b>CP/ FORM/ IDRS NUMBER</b>	<b>PROGRAM/ FILE/RUN</b>	<b>DIST</b>	<b>STUFFERS</b>	<b>ENVELOPES - MAILER</b>	<b>ENVELOPES - RETURN</b>	<b>ROUTING ACTION</b>
78	NOT7A19x	CPS	P594 P1660	E-178	E-205	ACSS
78	NOT7A42x	MSU	P594 P1660	E-178	E-205	ACSS
78	NOT7A43x	MSU/OR	P594 P1660	E-178	E-205	ACSS
79/79A	NRP-65-30 NRP-63-40	MSU	N/A	E-178	E-205	DESTROY
80	NRP-42-30 NRP-65-30 NRP-63-40	MSU/NR	N1155	E-178	E-205	DESTROY
81	NRP-42-30 NRP-65-30 NRP-63-40	MSU	N/A	E-178	E-205	DESTROY
83	NRP-42-10	SC EXAM	Pub 1	E-125L	E-73IJP	EXAM
85	N/A	N/A	N/A	N/A	N/A	DESTROY
86	NRP-42-20	Adj Corr	N/A	N/A	N/A	DESTROY
87 ABC and D	NRP-42-20	SC EXAM	N/A	N/A	N/A	DESTROY
88/88A	NRP-42-31 NRP-63-41	EXAM	N/A	E-178	E-205	DESTROY
89	N/A	MSU	N/A	N/A	N/A	DESTROY
90	NOT7A17x	MSU	F12153 P594 P1660	E-142	E-205	ACSS
90	NOT7A15x	MSU	F12153 P594 P1660	E-178	E-205	ACSS
90	NOT7A18x	MSU-PSC	F12153 P594 P1660	E-178	E-205	ACSS
90	NOT7A19x	CPS	F12153 P594 P1660	E-178	E-205	ACSS

**Exhibit 3.13.62-53 (Cont. 24) (01-10-2024)****Undeliverable CP Notice and C-Letter Distribution and Mailing Guides**

<b>CP/ FORM/ IDRS NUMBER</b>	<b>PROGRAM/ FILE/RUN</b>	<b>DIST</b>	<b>STUFFERS</b>	<b>ENVELOPES - MAILER</b>	<b>ENVELOPES - RETURN</b>	<b>ROUTING ACTION</b>
90	NOT7A42x	MSU	F12153 P594 P1660	E-178	E-205	ACSS
90	NOT7A43x	MSU/NR	F12153 P594 P1660	E-1778	E-205	ACSS
90C	NOT7A11	NPS/CPS	F12153 P594 P1660	E-142	E-205	ACSS
90C	NOT7A18x	MSU-PSU	F12153 P594 P1660	E-178	E-205	ACSS
90C	NOT7A19x	CPS	F12153 P594 P1660	E-178	E-205	ACSS
90C	NOT7A42x	MSU	F12153 P594 P1660	E-178	E-205	ACSS
90C	NOT7A43x	MSU/NR	F12153 P594 P1660	E-178	E-205	ACSS
90C	NOT7A51	MSU	F12153 P594 P1660	E-142	E-205	ACSS
91	NOT7A15x	NPS/CPS	N/A	E-178	E-205	ACSS
91	NOT7A18x	MSU-PSC	N/A	E-178	E-205	ACSS
91	NOT7A19x	CPS	N/A	E-178	E-205	ACSS
91	NOT7A42	MSU	N/A	E-178	E-205	ACSS
91	NOT7A43	MSU/NR	N/A	E-178	E-205	ACSS
92	NOT7A11	NPS/CPS	F12153 P594 P1660	E-142	E-205	ACSS
92	NOT7A18x	MSU-PSU	F12153 P594 P1660	E-178	E-205	ACSS

**Exhibit 3.13.62-53 (Cont. 25) (01-10-2024)****Undeliverable CP Notice and C-Letter Distribution and Mailing Guides**

<b>CP/ FORM/ IDRS NUMBER</b>	<b>PROGRAM/ FILE/RUN</b>	<b>DIST</b>	<b>STUFFERS</b>	<b>ENVELOPES - MAILER</b>	<b>ENVELOPES - RETURN</b>	<b>ROUTING ACTION</b>
92	NOT7A19x	CPS	F12153 P594 P1660	E-178	E-205	ACSS
92	NOT7A42x	MSU	F12153 P594 P1660	E-178	E-205	ACSS
92	NOT7A43x	MSU/NR	F12153 P594 P1660	E-178	E-205	ACSS
92	NOT7A51	MSU	F12153 P594 P1660	E-142	E-205	ACSS
94	N/A	N/A	N/A	N/A	N/A	IRS SB/SE, Technical Services Attn: Abir R. Yahya 300 N. Los Angeles Street, M/S 4915 Los Angeles, CA 90012
95	NOT-7A15 A,B,C,D	MSU	F12153 N1155 Pub 1660 Pub 594	E-178	E-205	MSU
96	N/A	FILES/ ADJ CORR	N/A	N/A	N/A	Accounting
98	N/A	ACCT TFR CLK	N/A	N/A	N/A	DESTROY
101	NRP-42-20	TPR REFUND INQ	F941 Sch B F2210 F2210 Inst. F2220 F2220Inst. F433 F4977 F945A	E-178	E-205	DESTROY



**Exhibit 3.13.62-53 (Cont. 26) (01-10-2024)****Undeliverable CP Notice and C-Letter Distribution and Mailing Guides**

<b>CP/ FORM/ IDRS NUMBER</b>	<b>PROGRAM/ FILE/RUN</b>	<b>DIST</b>	<b>STUFFERS</b>	<b>ENVELOPES - MAILER</b>	<b>ENVELOPES - RETURN</b>	<b>ROUTING ACTION</b>
102	NRP-42-20	FILES	F941 Sch B F2210 F2210 Inst. F2220 F2220Inst. F433 F4977 F945A	E-178	E-205	DESTROY
103	N/A	MSU	F941 Sch B F2210 F2210 Inst. F2220 F2220 Inst. F433 F4977 F945A	E-178	E-205	DESTROY
104	N/A	MSU	F941 Sch B F2210 F2210 Inst. F2220 F2220 Inst. F433 F4977 F945A	E-178	E-205	DESTROY
105		MSU	F941 Sch B F2210 F2210Inst F2220 F2220Inst F433 F4977 F945A	E-178	E-205	DESTROY

**Exhibit 3.13.62-53 (Cont. 27) (01-10-2024)****Undeliverable CP Notice and C-Letter Distribution and Mailing Guides**

<b>CP/ FORM/ IDRS NUMBER</b>	<b>PROGRAM/ FILE/RUN</b>	<b>DIST</b>	<b>STUFFERS</b>	<b>ENVELOPES - MAILER</b>	<b>ENVELOPES - RETURN</b>	<b>ROUTING ACTION</b>
106		MSU	F941 Sch B F2210 F2210 Inst. F2220 F2220 Inst. F433 F4977 F945A	E-178	E-205	EO Accounts MS 6710 - OSC
107	NOT 31- 11/26	MSU	F941 Sch B F2210 F2210 Inst. F2220 F2220 Inst. F433 F4977 F945A	E-178	E-205	DESTROY
108	N/A	MSU	N1155	E-178	E-205	DESTROY
109	N/A	MSU	N1155	E-178	E-205	DESTROY
110	N/A	MSU	F941 Sch B F4977 F945A	E-178	E-205	DESTROY
111	NOT 31- 11/26	MSU	F941 Sch B F2210 F2210 Inst. F2220 F2220 Inst. F433 F4977 F945A	E-178	E-205	DESTROY
112	NOT 31- 11/26	MSU	F941 Sch B F2210 F2210 Inst. F2220 F2220 Inst. F433 F4977 F945A	E-178	E-205	DESTROY

**Exhibit 3.13.62-53 (Cont. 28) (01-10-2024)****Undeliverable CP Notice and C-Letter Distribution and Mailing Guides**

<b>CP/ FORM/ IDRS NUMBER</b>	<b>PROGRAM/ FILE/RUN</b>	<b>DIST</b>	<b>STUFFERS</b>	<b>ENVELOPES - MAILER</b>	<b>ENVELOPES - RETURN</b>	<b>ROUTING ACTION</b>
113	NOT 31- 11/26	MSU	F941 Sch B F2210 F2210 Inst. F2220 F2220 Inst. F433 F4977 F945A	E-178	E-205	DESTROY
114	NOT 31- 11/26	MSU	F941 Sch B F2210 F2210 Inst. F2220 F2220 Inst. F433 F4977 F945A	E-178	E-205	DESTROY
115	NOT 31- 11/26	MSU	F941 Sch B F2210 F2210 Inst. F2220 F2220 Inst. F433 F4977 F945A	E-178	E-205	DESTROY
116	NOT 31- 11/26	MSU	F941 Sch B F2210 F2210 Inst. F2220 F2220 Inst. F433 F4977 F945A	E-178	E-205	EO Accounts MS 6710 - OSC

**Exhibit 3.13.62-53 (Cont. 29) (01-10-2024)****Undeliverable CP Notice and C-Letter Distribution and Mailing Guides**

<b>CP/ FORM/ IDRS NUMBER</b>	<b>PROGRAM/ FILE/RUN</b>	<b>DIST</b>	<b>STUFFERS</b>	<b>ENVELOPES - MAILER</b>	<b>ENVELOPES - RETURN</b>	<b>ROUTING ACTION</b>
117	NOT 31- 11/26	MSU	F941 Sch B F2210 F2210 Inst. F2220 F2220 Inst. F433 F4977 F945A	E-178	E-205	DESTROY
118		MSU	F941 Sch B F4977	E-178	E-205	DESTROY
120 120A 120B 120C	BMF N2100nSx and N3100nSx	Ogden	N/A	E-199	N/A	DESTROY
121A	N/A	MSU	F941 Sch B F4977	E-199	N/A	DESTROY
122A	N/A	MSU	F941 Sch B F4977 F945A	E-178	E-205	DESTROY
123	NOT 31- 11/26	MSU	F941 Sch B F2210 F2210 Inst. F2220 F2220 Inst. F433 F4977 F945A	E-178	E-205	DESTROY
123A	NOT 31- 11/26	OIRSC	F941 Sch B F2210 F2210 Inst. F2220 F2220 Inst. F433 F4977 F945A	E-178	E-205	DESTROY

**Exhibit 3.13.62-53 (Cont. 30) (01-10-2024)****Undeliverable CP Notice and C-Letter Distribution and Mailing Guides**

<b>CP/ FORM/ IDRS NUMBER</b>	<b>PROGRAM/ FILE/RUN</b>	<b>DIST</b>	<b>STUFFERS</b>	<b>ENVELOPES - MAILER</b>	<b>ENVELOPES - RETURN</b>	<b>ROUTING ACTION</b>
124	NOT 31- 11/26	OIRSC	F941 Sch B F2210 F2210 Inst. F2220 F2220 Inst. F433 F4977 F945A	E-178	E-205	DESTROY
124A	N/A	MSU	F941 Sch B F4977	E-178	E-205	DESTROY
125	NOT 31- 11/26	MSU	F941 Sch B F2210 F2210 Inst. F2220 F2220 Inst. F433 F4977 F945A	E-178	E-205	DESTROY
125A	N/A	MSU	F941 Sch B F4977 N433	E-178	E-205	DESTROY
126	N/A	MSU	F941 Sch B F4977 N433	E-178	E-205	EO Accounts M/S 6710 - OSC
127	NOT 31- 11/26	MSU	F941 Sch B F2210 F2210 Inst. F2220 F2220 Inst. F433 F4977 F945A	E-178	E-205	DESTROY

**Exhibit 3.13.62-53 (Cont. 31) (01-10-2024)****Undeliverable CP Notice and C-Letter Distribution and Mailing Guides**

<b>CP/ FORM/ IDRS NUMBER</b>	<b>PROGRAM/ FILE/RUN</b>	<b>DIST</b>	<b>STUFFERS</b>	<b>ENVELOPES - MAILER</b>	<b>ENVELOPES - RETURN</b>	<b>ROUTING ACTION</b>
127A	NOT 31- 11/26	MSU	F941 Sch B F2210 F2210 Inst. F2220 F2220 Inst. F433 F4977 F945A	E-178	E-205	DESTROY
128	NOT 31- 11/26	MSU	F941 Sch B F2210 F2210 Inst. F2220 F2220 Inst. F433 F4977 F945A	E-178	E-205	DESTROY
131	N/A	MSU	F941 Sch BF2210 F2220 Inst. F2210 Inst. F433 F4977	N/A	N/A	DESTROY
131A	N/A	MSU	F941 Sch B F4977	E-178	E-205	DESTROY
132	N/A	MSU	F941 Sch B F2210 F2220 Inst. F2210 Inst. F433 F4977	E-178	E-205	DESTROY
133	NOT 31- 11/26	MSU	F941 Sch B F2210 F2220 Inst. F2210 Inst. F433 F4977	E-178	E-205	DESTROY

**Exhibit 3.13.62-53 (Cont. 32) (01-10-2024)****Undeliverable CP Notice and C-Letter Distribution and Mailing Guides**

<b>CP/ FORM/ IDRS NUMBER</b>	<b>PROGRAM/ FILE/RUN</b>	<b>DIST</b>	<b>STUFFERS</b>	<b>ENVELOPES - MAILER</b>	<b>ENVELOPES - RETURN</b>	<b>ROUTING ACTION</b>
135	NOT 31-11/26	A/CIN	F2220 Inst.433	E-178	E-205	DESTROY
136 136B	NOT 31-11/26	MSU	N/A	N/A	N/A	DESTROY
137	NOT 31-50	A/CIN	N/A	N/A	N/A	DESTROY
137A	N/A	MSU	N/A	E-199	N/A	DESTROY
137B	N/A	MSU	N/A	E-199	N/A	DESTROY
138	N/A	MSU	F941 Sch B F2210 F2210 Inst. F2220 F2220 Inst. F433 F4977 F945A	E-178	E-205	DESTROY
142	N21001S and N31001S	N/A	N/A	E-178	N/A	EO Accounts MS 6552 - OSC
143	N21001S and N31001S	N/A	N/A	E-178	N/A	EO Accounts MS 6552 - OSC
145	N21001S and N31001S	N/A	N/A	E-178	N/A	DESTROY
147	N/A	MSU	N/A	E-199	N/A	DESTROY
148A/ 148B	N/A	N/A	N/A	N/A	N/A	DESTROY
152	N21001S and N31001S	N/A	N/A	E-178	N/A	DESTROY
155	NOT 31-11/26	FILES	N/A	E-178	N/A	FILES
160	N/A	NR/MSU	N/A	E-178	E-205	DESTROY

**Exhibit 3.13.62-53 (Cont. 33) (01-10-2024)****Undeliverable CP Notice and C-Letter Distribution and Mailing Guides**

<b>CP/ FORM/ IDRS NUMBER</b>	<b>PROGRAM/ FILE/RUN</b>	<b>DIST</b>	<b>STUFFERS</b>	<b>ENVELOPES - MAILER</b>	<b>ENVELOPES - RETURN</b>	<b>ROUTING ACTION</b>
160	N/A	NR/MSU	F941 Sch B F2210 F2210 Inst. F2220 F2220 Inst. F433 F4977 F945A	E-178	E-205	DESTROY
162	N/A	NR/MSU	N/A	E-178	E-205	DESTROY
162A 162B	N/A	NR/MSU	F941 Sch B F2210 F2210 Inst. F2220 F2220 Inst. F433 F4977 F945	E-178	E-205	DESTROY
163	N/A	NR/MSU	N/A	N/A	N/A	DESTROY
164	NOT 31- 11/26	APPEALS	N/A	N/A	N/A	DESTROY
165	N/A	NR	F945A	E-178	E-205	DESTROY
166	N/A	N/A	F945A	E-178	E-205	DESTROY
169	NT30FAS and NT30BAS	MSU	F941 Sch B F2210 F2210 Inst. F2220 F2220 Inst. F433 F4977 F945A	E-178	E-205	CSCO (ADR)
170/170A	NOT 31- 11/26	TPR	N/A	E-199L	E-73IJP	DESTROY
171	NOT 31- 11/26	NR	N/A	E-178	E-205	DESTROY
172	NOT 31-50	FILES	N/A	N/A	N/A	DESTROY



**Exhibit 3.13.62-53 (Cont. 34) (01-10-2024)****Undeliverable CP Notice and C-Letter Distribution and Mailing Guides**

<b>CP/ FORM/ IDRS NUMBER</b>	<b>PROGRAM/ FILE/RUN</b>	<b>DIST</b>	<b>STUFFERS</b>	<b>ENVELOPES - MAILER</b>	<b>ENVELOPES - RETURN</b>	<b>ROUTING ACTION</b>
173	N/A	MSU	F2210 F2220 Inst. F2210 Inst. F2220	E-178	E-205	ORIGINATOR
178	N/A	MSU	N/A	E-178	E-205	DESTROY
179/179B	NOT 31- 11/26	1,MSU,OF FILES	N/A	E-199	N/A	DESTROY
180		1,MSU,OF FILES	F1120PH F8845 F1120 SCH D F8846 F2455 F8847 F4626 F4797 F8826 F8830	E-178	E-205	DESTROY
181	N/A	1,MSU,OF FILES ADJ	F6478 F8834 F8881 F6765 F8835 F8882 F8007 F8884 F1116 F8586 F8860 F1118 F5735 F8611 F8874	E-178	E-205	DESTROY
182	N/A	1,MSU,OF FILES ADJ	F3468	E-178	E-205	DESTROY
183	N/A	1,MSU, OF FILES ADJ	N/A	E-178	E-205	DESTROY
185	NOT 31- 11/26	ADJ	N/A	N/A	N/A	DESTROY

**Exhibit 3.13.62-53 (Cont. 35) (01-10-2024)****Undeliverable CP Notice and C-Letter Distribution and Mailing Guides**

<b>CP/ FORM/ IDRS NUMBER</b>	<b>PROGRAM/ FILE/RUN</b>	<b>DIST</b>	<b>STUFFERS</b>	<b>ENVELOPES - MAILER</b>	<b>ENVELOPES - RETURN</b>	<b>ROUTING ACTION</b>
186	NOT 31-11/26	ADJ	N/A	N/A	N/A	DESTROY
187	N/A	CSCO	N/A	E-178	N/A	CSCO
188	N/A	1,MSU 2 3-CSCO	N/A	E-178	N/A	Collections M/S 5500
190	NOT 31-50	ADJ	N/A	E-199	N/A	DESTROY
191	NOT 31-20/25	SC ACCT	N/A	N/A	N/A	Accounting
192	NOT 31-20/25	ECU	N/A	N/A	N/A	EO Entity OSPC Stop 6273
193	NOT 31-50	FILES	N/A	N/A	N/A	DESTROY
193A	NOT31-50-A9	FILES	N/A	N/A	N/A	DESTROY
194	NOT 31-50	FILES	N/A	N/A	N/A	DESTROY
194(F-941)	NOT 31-50	TPR BR	N/A	N/A	N/A	DESTROY
195	NOT 31-50	FILES	N/A	N/A	N/A	DESTROY
198	NOT 31-50	FILES	N/A	N/A	N/A	DESTROY
198A	NOT 31-50	FILES	N/A	N/A	N/A	DESTROY
207	N/A	MSU	F941 Sch B F945A 943A F4977	E-178	E-205	DESTROY
208	NOT 31-11/26	FILES	N/A	E-199		DESTROY
209	NOT 31-11/26	MSU	N/A	E-178	E-205	BMF ENTITY
210	NOT 31-11/26	NR/MSU	F941 Sch B F4977 F945A	E-178	E-205	DESTROY
211	N/A	N/A	N/A	E-178	N/A	DESTROY
211A	N/A	N/A	N/A	N/A	N/A	DESTROY

**Exhibit 3.13.62-53 (Cont. 36) (01-10-2024)****Undeliverable CP Notice and C-Letter Distribution and Mailing Guides**

<b>CP/ FORM/ IDRS NUMBER</b>	<b>PROGRAM/ FILE/RUN</b>	<b>DIST</b>	<b>STUFFERS</b>	<b>ENVELOPES - MAILER</b>	<b>ENVELOPES - RETURN</b>	<b>ROUTING ACTION</b>
211B	N/A	N/A	N/A	N/A	N/A	DESTROY
211C	N/A	N/A	N/A	N/A	N/A	DESTROY
211D	N/A	N/A	N/A	N/A	N/A	DESTROY
212	NOT 31- 11/26	MSU	N/A	E-199	N/A	EP Entity, Ogden Campus Mail Stop 6273
215	160-30-26	NR/MSU	N925	E-178	E-205	ORIGINATOR
215	PRN 711					DESTROY
216F	N/A	Destroy	N/A	N/A	N/A	DESTROY
219	N/A	N/A	N/A	N/A	N/A	Complete Form 13538 and place in outgoing mail
220	N/A	NR/MSU	F941 Sch B F4977 F945A	E-178	E-205	DESTROY
222	N/A	CAF	N/A	N/A	N/A	DESTROY
224	N/A	MSU	N/A	E-178	E-205	DESTROY
225	N/A	MSU	N/A	E-178	E-205	DESTROY
230	N/A	NR/MSU	N/A	E-178	E-205	CAWR
231	NOT 31- 20/25	Refund Inquiry (AM)	N/A	E-178	E-205	DESTROY
232A	N/A	N/A	N/A	E-178	E-205	REJECTS
232B	N/A	N/A	N/A	E-178	E-205	REJECTS
232C	N/A	N/A	N/A	E-178	E-205	REJECTS
232D	N/A	N/A	N/A	E-178	E-205	REJECTS
233	NOT 31- 11/26	FILES	N/A	N/A	E-73IJP	Exam Clerical Mail Functions
234	N/A	FILES	N/A	E-178	E-205	DESTROY
235	N/A	N/A	N/A	N/A	N/A	DESTROY
236	N/A	N/A	931	E-178	N/A	DESTROY

**Exhibit 3.13.62-53 (Cont. 37) (01-10-2024)****Undeliverable CP Notice and C-Letter Distribution and Mailing Guides**

<b>CP/ FORM/ IDRS NUMBER</b>	<b>PROGRAM/ FILE/RUN</b>	<b>DIST</b>	<b>STUFFERS</b>	<b>ENVELOPES - MAILER</b>	<b>ENVELOPES - RETURN</b>	<b>ROUTING ACTION</b>
237	NOT 31-50	MSU	N/A	E-178	N/A	DESTROY
237A	N/A	MSU	N/A	E-178	N/A	DESTROY
238	N/A	MSU	N/A	E-199	E-73IJP	DESTROY
240	NOT 31-15	MSU	N/A	E-178	E-205	CAWR
241	NOT 31-15	CORRES	N/A	N/A	N/A	DESTROY
242	NOT7A11	NPS/CPS	F12153 P594 P1660	E-142	E-205	Automated Collec- tion Systems Support (ACSS)
242	NOT7A18	MSU-PSU	F12153 P594 P1660	E-178	E-205	Automated Collec- tion Systems Support (ACSS)
242	NOT7A43	MSU/NR	F12153 P594 P1660	E-178	E-205	Automated Collec- tion Systems Support (ACSS)
242	NOT7A51	MSU	F12153 P594 P1660	E-142	E-205	Automated Collec- tion Systems Support (ACSS)
243	NOT 31-50	FILES	N/A	N/A	N/A	DESTROY
243A	NOT 31-50	FILES	N/A	N/A	N/A	DESTROY
245	NOT31- 20/25	NR	N/A	E-25L	N/A	DESTROY
248	NOT31-20	MSU	N/A	E-178	E-205	DESTROY
250	N/A	N/A	N/A	E-178	E-205	DESTROY
250A 250B 250C	N/A	N/A	N/A	E-178	E-205	DESTROY
251	NOT31- 20/25	MSU	N913	E-178	E-205	CAWR
253	NOT 31- 11/26	MSU	N913	E-178	E-205	CAWR

**Exhibit 3.13.62-53 (Cont. 38) (01-10-2024)****Undeliverable CP Notice and C-Letter Distribution and Mailing Guides**

<b>CP/ FORM/ IDRS NUMBER</b>	<b>PROGRAM/ FILE/RUN</b>	<b>DIST</b>	<b>STUFFERS</b>	<b>ENVELOPES - MAILER</b>	<b>ENVELOPES - RETURN</b>	<b>ROUTING ACTION</b>
256V	N/A	N/A	N/A	N/A	N/A	Attached written correspondence route to: ACS PO Box 9941 M/S 5500 Ogden, UT 84409. If no correspon- dence attached - DESTROY.

**Exhibit 3.13.62-53 (Cont. 39) (01-10-2024)****Undeliverable CP Notice and C-Letter Distribution and Mailing Guides**

<b>CP/ FORM/ IDRS NUMBER</b>	<b>PROGRAM/ FILE/RUN</b>	<b>DIST</b>	<b>STUFFERS</b>	<b>ENVELOPES - MAILER</b>	<b>ENVELOPES - RETURN</b>	<b>ROUTING ACTION</b>
259	BMF 160-15	CPS	N/A	E-178	E-205	<ol style="list-style-type: none"> <li>1. If the notice date is over 30 days and there is no indication of a new or possible forwarding address, or information regarding deceased/ incarcerated taxpayer – DESTROY.</li> <li>2. If the notice date is within 30 days and there is no indication of a new or possible forwarding address, or information regarding deceased/ incarcerated taxpayer – Forward to CSCO.</li> <li>3. All notices with an indication of a new or possible forwarding address, or information regarding deceased/ incarcerated taxpayer –Forward to CSCO.</li> </ol>

## Exhibit 3.13.62-53 (Cont. 40) (01-10-2024)

## Undeliverable CP Notice and C-Letter Distribution and Mailing Guides

CP/ FORM/ IDRS NUMBER	PROGRAM/ FILE/RUN	DIST	STUFFERS	ENVELOPES - MAILER	ENVELOPES - RETURN	ROUTING ACTION
						<b>Note:</b> Yellow address tag corrections must be forwarded to CSCO regardless of age. Except refused/unclaimed notices.
259A, 259B, 259C, 259D, 259E, or 259F) 259G 259H	BMF 160-15	CPS	N/A	E-178	E-205	BMF ENTITY OSPC Stop 6273
260	N/A	MSU	F941 Sch B F4977	E-178	E-205	DESTROY
261/261X	N/A	MSU	N/A	E-178	N/A	BMF Entity OSPC Stop 6273
262/263	N/A	MSU	N/A	E-178	N/A	BMF Entity OSPC Stop 6273
264	NOT 31- 11/26	MSU	N/A	E-178	N/A	BMF Entity OSPC Stop 6273
265	NOT 31- 11/26	MSU	N/A	E-178	N/A	BMF Entity OSPC Stop 6273
266	NOT 31- 11/26	MSU	N/A	E-178	N/A	BMF Entity OSPC Stop 6273

**Exhibit 3.13.62-53 (Cont. 41) (01-10-2024)****Undeliverable CP Notice and C-Letter Distribution and Mailing Guides**

<b>CP/ FORM/ IDRS NUMBER</b>	<b>PROGRAM/ FILE/RUN</b>	<b>DIST</b>	<b>STUFFERS</b>	<b>ENVELOPES - MAILER</b>	<b>ENVELOPES - RETURN</b>	<b>ROUTING ACTION</b>
267	NOT 31- 11/26	MSU	F941 Sch B F2210 F2210 Inst. F2220 F2220 Inst. F433 F4977 F945A	E-178	E-205	DESTROY
268	N/A	MSU	F4977 F945-A F941 Sch B N646	E-178	E-205	DESTROY
270	NOT31-50	ADJ	N/A	E-178	N/A	DESTROY
277	N/A	MSU	N/A	E-178	N/A	BMF Entity OSPC Stop 6273
278	N/A	MSU	N/A	E-178	N/A	BMF Entity OSPC Stop 6273
279/279X	N/A	MSU	N/A	E-178	N/A	BMF Entity OSPC Stop 6273
280	N/A	MSU	N/A	E-178	E-205	BMF Entity OSPC Stop 6273
281	N/A	ECU	N/A	E-178	N/A	BMF Entity OSPC Stop 6273
282	N/A	ECU	N/A	E-178	N/A	DESTROY
283	N/A	MSU	N/A	E-178	N/A	EP Accounts
284	N/A	ECU	N/A	E-178	N/A	BMF Entity OSPC Stop 6273
285/ 285A/ 285B/ 285C/ 285D	N/A	ECU	N/A	E-178	N/A	BMF Entity OSPC Stop 6273
286	N/A	ECU	N/A	E-178	N/A	BMF Entity OSPC Stop 6273
287	N/A	ECU	N/A	E-178	N/A	BMF Entity OSPC Stop 6273



**Exhibit 3.13.62-53 (Cont. 42) (01-10-2024)****Undeliverable CP Notice and C-Letter Distribution and Mailing Guides**

<b>CP/ FORM/ IDRS NUMBER</b>	<b>PROGRAM/ FILE/RUN</b>	<b>DIST</b>	<b>STUFFERS</b>	<b>ENVELOPES - MAILER</b>	<b>ENVELOPES - RETURN</b>	<b>ROUTING ACTION</b>
288	N/A	ECU	N/A	E-178	N/A	BMF Entity OSPC Stop 6273
289	N/A	MSU	N/A	E-178	N/A	DESTROY
290	N/A	MSU	N/A	E-178	N/A	BMF Entity OSPC Stop 6273
291	N/A	MSU	N/A	E-178	N/A	BMF Entity OSPC Stop 6273
292	N/A	MSU	N/A	E-178	N/A	BMF Entity OSPC Stop 6273
293	NOT31-50	FILES	N/A	N/A	N/A	Exam
294		FILES	N/A	E-178	N/A	DESTROY
296	NOT31-50	SC ACCT	N/A	N/A	N/A	DESTROY
297	NOT7A17x	MSU	F12153 P594 P1660	E-142	E-205	ACS Support (Attach Envelope) CSPC - Stop 814-G FSPC - Stop 76100 KCSPC - Stop 4-P 5050 Philadelphia - Stop 4-Q26.132
297	NOT7A15x	MSU	F12153 P594 P1660	E-178	E-205	ACS Support (Attach Envelope) CSPC - Stop 814-G FSPC - Stop 76100 KCSPC - Stop 4-P 5050 Philadelphia - Stop 4-Q26.132

**Exhibit 3.13.62-53 (Cont. 43) (01-10-2024)****Undeliverable CP Notice and C-Letter Distribution and Mailing Guides**

<b>CP/ FORM/ IDRS NUMBER</b>	<b>PROGRAM/ FILE/RUN</b>	<b>DIST</b>	<b>STUFFERS</b>	<b>ENVELOPES - MAILER</b>	<b>ENVELOPES - RETURN</b>	<b>ROUTING ACTION</b>
297	NOT7A18x	MSU-PSC	F12153 P594 P1660	E-178	E-205	ACS Support (Attach Envelope) CSPC - Stop 814-G FSPC - Stop 76100 KCSPC - Stop 4-P 5050 Philadelphia - Stop 4-Q26.132
297	NOT7A19x	CPS	F12153 P594 P1660	E-178	E-205	ACS Support (Attach Envelope) CSPC - Stop 814-G FSPC - Stop 76100 KCSPC - Stop 4-P 5050 Philadelphia - Stop 4-Q26.132
297	NOT7A42x	MSU	F12153 P594 P1660	E-178	E-205	ACS Support (Attach Envelope) CSPC - Stop 814-G FSPC - Stop 76100 KCSPC - Stop 4-P 5050 Philadelphia - Stop 4-Q26.132
297	NOT7A43x	MSU/OR	F12153 P594 P1660	E-178	E-205	ACS Support (Attach Envelope) CSPC - Stop 814-G FSPC - Stop 76100 KCSPC - Stop 4-P 5050 Philadelphia - Stop 4-Q26.132

**Exhibit 3.13.62-53 (Cont. 44) (01-10-2024)****Undeliverable CP Notice and C-Letter Distribution and Mailing Guides**

<b>CP/ FORM/ IDRS NUMBER</b>	<b>PROGRAM/ FILE/RUN</b>	<b>DIST</b>	<b>STUFFERS</b>	<b>ENVELOPES - MAILER</b>	<b>ENVELOPES - RETURN</b>	<b>ROUTING ACTION</b>
297A/ 297C	N/A	N/A	N/A	N/A	N/A	ACS Support (Attach Envelope) CSPC - Stop 814-G FSPC - Stop 76100 KCSPC - Stop 4-P 5050 Philadelphia - Stop 4-Q26.132
298	NOT7A15x	NPS/CPS		E-178	E-205	ACS Support (Attach Envelope) CSPC - Stop 814-G FSPC - Stop 76100 KCSPC - Stop 4-P 5050 Philadelphia - Stop 4-Q26.132
298	NOT7A18x	MSU-PSC	N/A	E-178	E-205	ACS Support (Attach Envelope) CSPC - Stop 814-G FSPC - Stop 76100 KCSPC - Stop 4-P 5050 Philadelphia - Stop 4-Q26.132
298	NOT7A18x	CPS	N/A	E-178	E-205	ACS Support (Attach Envelope) CSPC - Stop 814-G FSPC - Stop 76100 KCSPC - Stop 4-P 5050 Philadelphia - Stop 4-Q26.132

**Exhibit 3.13.62-53 (Cont. 45) (01-10-2024)****Undeliverable CP Notice and C-Letter Distribution and Mailing Guides**

<b>CP/ FORM/ IDRS NUMBER</b>	<b>PROGRAM/ FILE/RUN</b>	<b>DIST</b>	<b>STUFFERS</b>	<b>ENVELOPES - MAILER</b>	<b>ENVELOPES - RETURN</b>	<b>ROUTING ACTION</b>
298	NOT7A42x	MSU	N/A	E-178	E-205	ACS Support (Attach Envelope) CSPC - Stop 814-G FSPC - Stop 76100 KCSPC - Stop 4-P 5050 Philadelphia - Stop 4-Q26.132
298	NOT7A43x	MSU/NR	N/A	E-178	E-205	ACS Support (Attach Envelope) CSPC - Stop 814-G FSPC - Stop 76100 KCSPC - Stop 4-P 5050 Philadelphia - Stop 4-Q26.132
299	NOT3115	CPS	N/A	E-178	N/A	DESTROY
301	N/A	N/A	N/A	N/A	N/A	DESTROY
302	N/A	N/A	N/A	N/A	N/A	DESTROY
303	N/A	N/A	N/A	N/A	N/A	DESTROY
336	660-31-11	1-2-ADJ 3-4 FILE	N/A	N/A	N/A	DESTROY
336A	660-31-15	1-2-ADJ 3-4 FILE	N/A	N/A	N/A	DESTROY
341	660-31-15	FILES	N/A	N/A	N/A	DESTROY
346	660-31-15	ADJ	N/A	N/A	N/A	DESTROY
347	660-31-15	CORRES	N/A	N/A	N/A	DESTROY
396	660-31-15	SC ACCT TR CLK	N/A	N/A	N/A	DESTROY
403	TDI 15	MSU	N1155 (if disaster)	E-178	E-205	EP Entity, Ogden Campus, Mail Stop 6273

**Exhibit 3.13.62-53 (Cont. 46) (01-10-2024)****Undeliverable CP Notice and C-Letter Distribution and Mailing Guides**

<b>CP/ FORM/ IDRS NUMBER</b>	<b>PROGRAM/ FILE/RUN</b>	<b>DIST</b>	<b>STUFFERS</b>	<b>ENVELOPES - MAILER</b>	<b>ENVELOPES - RETURN</b>	<b>ROUTING ACTION</b>
406	TDI 15	MSU	N1155 (if disaster)	E-178	E-205	EP Entity, Ogden Campus, Mail Stop 6273

**Exhibit 3.13.62-53 (Cont. 47) (01-10-2024)****Undeliverable CP Notice and C-Letter Distribution and Mailing Guides**

<b>CP/ FORM/ IDRS NUMBER</b>	<b>PROGRAM/ FILE/RUN</b>	<b>DIST</b>	<b>STUFFERS</b>	<b>ENVELOPES - MAILER</b>	<b>ENVELOPES - RETURN</b>	<b>ROUTING ACTION</b>
501	N/A	NR	Pub 4127 N1219B N1219B(SP) N746 N609 Pub 594	E-178	N/A	<ol style="list-style-type: none"> <li>1. If the notice date is over 30 days and there is no indication of a new or possible forwarding address, or information regarding deceased/ incarcerated taxpayer – DESTROY.</li> <li>2. If the notice date is within 30 days and there is no indication of a new or possible forwarding address, or information regarding deceased/ incarcerated taxpayer – Forward to CSCO.</li> <li>3. All notices with an indication of a new or possible forwarding address, or information regarding deceased/ incarcerated taxpayer –Forward to CSCO.</li> </ol>

## Exhibit 3.13.62-53 (Cont. 48) (01-10-2024)

## Undeliverable CP Notice and C-Letter Distribution and Mailing Guides

CP/ FORM/ IDRS NUMBER	PROGRAM/ FILE/RUN	DIST	STUFFERS	ENVELOPES - MAILER	ENVELOPES - RETURN	ROUTING ACTION
						<b>Note:</b> Yellow address tag corrections must be forwarded to CSCO regardless of age. Except refused/unclaimed notices.
503	N/A	NR	Pub 4127 N1219B N1219B(SP) N746 N609 Pub 594	E-178	N/A	Same instructions as above
504	N/A	NR	Pub 4127 N1219B N1219B(SP) N746 N609 Pub 594	E-178	N/A	Same instructions as above
505	TDA-12	CSCO	N/A	N/A	N/A	<ol style="list-style-type: none"> <li>1. If the UD mail is over 10 weeks from the notice date - DESTROY</li> <li>2. If the UD mail is within 10 weeks of the notice date - Forward CSCO.</li> </ol>
508	N/A	CSCO	N/A	E-125L	E-25BR	DESTROY

**Exhibit 3.13.62-53 (Cont. 49) (01-10-2024)****Undeliverable CP Notice and C-Letter Distribution and Mailing Guides**

<b>CP/ FORM/ IDRS NUMBER</b>	<b>PROGRAM/ FILE/RUN</b>	<b>DIST</b>	<b>STUFFERS</b>	<b>ENVELOPES - MAILER</b>	<b>ENVELOPES - RETURN</b>	<b>ROUTING ACTION</b>
515 (IMF and BMF)	TDI - 15	CPS	Pub 1 N746 N609	E-178	E-205	<ol style="list-style-type: none"> <li>1. If the notice date is over 30 days and there is no indication of a new or possible forwarding address, or information regarding deceased/ incarcerated taxpayer – DESTROY.</li> <li>2. If the notice date is within 30 days and there is no indication of a new or possible forwarding address, or information regarding deceased/ incarcerated taxpayer – Forward to CSCO.</li> <li>3. All notices with an indication of a new or possible forwarding address, or information regarding deceased/ incarcerated taxpayer –Forward to CSCO.</li> </ol>



## Exhibit 3.13.62-53 (Cont. 50) (01-10-2024)

## Undeliverable CP Notice and C-Letter Distribution and Mailing Guides

CP/ FORM/ IDRS NUMBER	PROGRAM/ FILE/RUN	DIST	STUFFERS	ENVELOPES - MAILER	ENVELOPES - RETURN	ROUTING ACTION
						<b>Note:</b> Yellow address tag corrections must be forwarded to CSCO regardless of age. Except refused/unclaimed notices.
516 (IMF Only)	TDI - 15	CPS	Pub 1 N746 N609	E-178	E-205	Same instructions as above.
518 (IMF and BMF)	CRX 03221	MSU	Pub 1 Pub 1(SP) N1219A N746 N609	E-178	E-205	Same instructions as above.
521	NRP-39	NR	Pub 4127 N1219B N1219B(SP) N746 N609 Pub 594	E-178	E-205	Same instructions as above.
522	TDA-16	CSCO	433-F	E-178	E-205	Same instructions as above.
523	NRP-39	NR	Pub 4127 N1219B N1219B(SP) N746 N609 Pub 594	E-178	E-205	Same instructions as above.
525	N/A	N/A	N/A	N/A	N/A	EXAM
527	TDA-48	CSCO	N/A	N/A	N/A	DESTROY
528	TDA-18-13	MSU-DO COL SPF	N/A	N/A	N/A	DESTROY
531	406-64-11	CPS	N/A	E-199	N/A	CSCO

**Exhibit 3.13.62-53 (Cont. 51) (01-10-2024)****Undeliverable CP Notice and C-Letter Distribution and Mailing Guides**

<b>CP/ FORM/ IDRS NUMBER</b>	<b>PROGRAM/ FILE/RUN</b>	<b>DIST</b>	<b>STUFFERS</b>	<b>ENVELOPES - MAILER</b>	<b>ENVELOPES - RETURN</b>	<b>ROUTING ACTION</b>
537	TDA16	SC ACCT	N/A	N/A	N/A	CSCO
538	406-64-11	CPS	N1219B N1219B(SP) N746 N609 Pub 594	E-178	E-205	CSCO
539	406-64-11	CPS	N1219B N1219B(SP) N746 N609 Pub 594	E-178	E-205	CSCO
540	406-64-11	CPS	Pub 1 Pub 1(SP) N1219A N912 N746 N609	E-178	E-205	CSCO
541	406-64-11	CPS	Pub 1 Pub 1(SP) N1219A N912 N746 N609	E-178	E-205	CSCO
542	406-64-11	CPS	N/A	E-125L	N/A	CSCO
543	406-66-11/12	CPS	N735 Pub 1335	E-199	N/A	CSCO KCSC or PSC
544	406-66-11/12	CPS	N/A	E-199	N/A	CSCO
545	406-84-11/12	CPS	N/A	E-125L	N/A	CSCO
546	N/A	CPS	N/A	E-125L	N/A	CSCO
547	N/A	N/A	N/A	E-125L	E-73IJP	CAF Unit
548	N/A	MSU	N/A	E-177	N/A	DESTROY
548A	411-57-11	CSCO	N/A	E-177	N/A	DESTROY
549	N/A	N/A	N/A	E-178	N/A	DESTROY
550	411-57-11	SC ACCT	N/A	N/A	N/A	DESTROY
553	N/A	SC ACCT	N/A	N/A	N/A	DESTROY

**Exhibit 3.13.62-53 (Cont. 52) (01-10-2024)****Undeliverable CP Notice and C-Letter Distribution and Mailing Guides**

<b>CP/ FORM/ IDRS NUMBER</b>	<b>PROGRAM/ FILE/RUN</b>	<b>DIST</b>	<b>STUFFERS</b>	<b>ENVELOPES - MAILER</b>	<b>ENVELOPES - RETURN</b>	<b>ROUTING ACTION</b>
560A/B	ATN0322	MSU	N/A	E-178	E-205	ECU - Austin
561	ATN0301	MSU	N/A	E-178	E-205	ECU - Austin
562A-D	ATN0323	MSU	N/A	E-178	E-205	ECU - Austin
563	ATN0301	MSU	N/A	E-178	E-205	ECU - Austin
564		MSU	N/A	E-125L		DESTROY
565	EOD-22	MSU	N/A	E-199	E-73	Austin ITIN MS 6090-AUSC
566	N/A	MSU	N/A	E-199	E-73	Austin ITIN MS 6090-AUSC
567A/B/C	N/A	MSU	N/A	E-199	E-73	Austin ITIN MS 6090-AUSC
568	PN69	MSU	N/A	E-199	E-190IJP	DESTROY
569	PIN 35/45	MSU	N/A	E-199	E-73	Originator
575	ERA-05	MSU	SS4-Inst	E-178	E-205	DESTROY
575A	ERA-05	MSU	SS4-Inst Pub 3747	E-178	E-205	Originator
576	ERA-05	MSU	SS4-Inst	E-178	E-205	BMF Entity OSPC Stop 6273
577	ERA-05	MSU	SS4-Inst	E-178	E-205	DESTROY
580	ERA-05	MSU	SS4-Inst	E-178	E-205	EP Entity, Ogden Campus, Mail Stop 6273
581	ERA-05	MSU	SS4-Inst	E-178	E-205	EP Entity, Ogden Campus, Mail Stop 6273
582	ERA-05	MSU	SS4-Inst	E-178	E-205	EP Entity, Ogden Campus, Mail Stop 6273
583	ERA-05	MSU	SS4-Inst	E-178	E-205	EP Entity, Ogden Campus, Mail Stop 6273
584	ERA-05	MSU	SS4-Inst	E-178	E-205	EP Entity, Ogden Campus, Mail Stop 6273

**Exhibit 3.13.62-53 (Cont. 53) (01-10-2024)****Undeliverable CP Notice and C-Letter Distribution and Mailing Guides**

<b>CP/ FORM/ IDRS NUMBER</b>	<b>PROGRAM/ FILE/RUN</b>	<b>DIST</b>	<b>STUFFERS</b>	<b>ENVELOPES - MAILER</b>	<b>ENVELOPES - RETURN</b>	<b>ROUTING ACTION</b>
601	TDA16	NR	Pub 4127 N1219B N1219B(SP) N746 N609 Pub 594	E-178	E-205	<ol style="list-style-type: none"> <li>1. If the notice date is over 30 days and there is no indication of a new or possible forwarding address, or information regarding deceased/ incarcerated taxpayer – DESTROY.</li> <li>2. If the notice date is within 30 days and there is no indication of a new or possible forwarding address, or information regarding deceased/ incarcerated taxpayer – Forward to CSCO.</li> <li>3. All notices with an indication of a new or possible forwarding address, or information regarding deceased/ incarcerated taxpayer –Forward to CSCO.</li> </ol>

## Exhibit 3.13.62-53 (Cont. 54) (01-10-2024)

## Undeliverable CP Notice and C-Letter Distribution and Mailing Guides

CP/ FORM/ IDRS NUMBER	PROGRAM/ FILE/RUN	DIST	STUFFERS	ENVELOPES - MAILER	ENVELOPES - RETURN	ROUTING ACTION
						<b>Note:</b> Yellow address tag corrections must be forwarded to CSCO regardless of age. Except refused/unclaimed notices.
603	TDA 16	NR	Pub 4127 N1219B N1219B(SP) N746 N609 Pub 594	E-178	E-205	Same instructions as above.
604	TDA 16	NR	Pub 4127 N1219B N1219B(SP) N746 N609 Pub 594	E-178	E-205	Same instructions as above.
615 (IMF and BMF)	TDI -15	CPS	Pub 1(SP) N746(SP) N609	E-178	E-205	Same instructions as above.
616 (IMF Only)	TDI - 15	CPS	Pub 1(SP) N746(SP) N609	E-178	E-205	Same instructions as above.
618	TDI 15	CPS	Pub 1(SP) N1219A(SP) N746(SP) N609	E-178	E-205	Same instructions as above.
621	TDI 15	CSCO	Pub 4127 N1219B N1219B(SP) N746 N609 Pub 594	E-178	E-205	Same instructions as above.

**Exhibit 3.13.62-53 (Cont. 55) (01-10-2024)****Undeliverable CP Notice and C-Letter Distribution and Mailing Guides**

<b>CP/ FORM/ IDRS NUMBER</b>	<b>PROGRAM/ FILE/RUN</b>	<b>DIST</b>	<b>STUFFERS</b>	<b>ENVELOPES - MAILER</b>	<b>ENVELOPES - RETURN</b>	<b>ROUTING ACTION</b>
622/623	TDA 16	CSCO	Pub 4127 N1219B N1219B(SP) N746 N609 Pub 594	E-178	E-205	Same instructions as above.
711	NRP-63-20	NR	F9465 Pub 1 F2210 N433 N746 F2210 Inst. N1212	E-178	E-205	DESTROY
712	NRP-63-20	NR	F9465 Pub 1 F2210 N433 N746 F2210 Inst. N1212	E-178	E-205	DESTROY
713	NRP-63-20	NR	F9465 Pub 1 F2210 N433 N746 F2210 Inst. N1212	E-178	E-205	DESTROY
714	NRP-63-20	NR	F9465 Pub 1 F2210 N433 N746 F2210 Inst. N1212	E-178	E-205	DESTROY
721	NRP-63-20	NR	F9465 Pub 1 F2210 N433 N746 F2210 Inst. N1212	E-178	E-205	DESTROY

**Exhibit 3.13.62-53 (Cont. 56) (01-10-2024)****Undeliverable CP Notice and C-Letter Distribution and Mailing Guides**

<b>CP/ FORM/ IDRS NUMBER</b>	<b>PROGRAM/ FILE/RUN</b>	<b>DIST</b>	<b>STUFFERS</b>	<b>ENVELOPES - MAILER</b>	<b>ENVELOPES - RETURN</b>	<b>ROUTING ACTION</b>
722	NRP-63-20	NR	F9465 Pub 1 F2210 N433 N746 F2210 Inst. N1212	E-178	E-205	DESTROY
749	NRP-42-10	MSU	N/A	E-178	N/A	DESTROY
756V	N/A	N/A	N/A	N/A	N/A	Attached written correspondence route to: ACS PO Box 9941 M/S 5500 Ogden, UT 84409. If no correspon- dence attached - DESTROY.

**Exhibit 3.13.62-53 (Cont. 57) (01-10-2024)****Undeliverable CP Notice and C-Letter Distribution and Mailing Guides**

<b>CP/ FORM/ IDRS NUMBER</b>	<b>PROGRAM/ FILE/RUN</b>	<b>DIST</b>	<b>STUFFERS</b>	<b>ENVELOPES - MAILER</b>	<b>ENVELOPES - RETURN</b>	<b>ROUTING ACTION</b>
759	IMF 460-15	CPS	Pub 1(SP) N746(SP) N609	E-178	E-205	<ol style="list-style-type: none"> <li>1. If the notice date is over 30 days and there is no indication of a new or possible forwarding address, or information regarding deceased/ incarcerated taxpayer – DESTROY.</li> <li>2. If the notice date is within 30 days and there is no indication of a new or possible forwarding address, or information regarding deceased/ incarcerated taxpayer – Forward to CSCO.</li> <li>3. All notices with an indication of a new or possible forwarding address, or information regarding deceased/ incarcerated taxpayer –Forward to CSCO.</li> </ol>



## Exhibit 3.13.62-53 (Cont. 58) (01-10-2024)

## Undeliverable CP Notice and C-Letter Distribution and Mailing Guides

CP/ FORM/ IDRS NUMBER	PROGRAM/ FILE/RUN	DIST	STUFFERS	ENVELOPES - MAILER	ENVELOPES - RETURN	ROUTING ACTION
						<b>Note:</b> Yellow address tag corrections must be forwarded to CSCO regardless of age. Except refused/unclaimed notices.
789S	N/A	MSU	N/A	E-178	N/A	DESTROY
801		MSU	F941 N746 SP Sch B F4977	E-178	E-205	DESTROY
802		MSU	F941 N746 SP Sch B F4977	E-178	E-205	DESTROY
811		MSU	F941 N746 SP Sch B F4977	E-178	E-205	DESTROY
812		MSU	F941 N746 SP Sch B F4977	E-178	E-205	DESTROY
838	N/A	MSU	N/A	E-178	N/A	Originator
848A/ 848B	N/A	N/A	N/A	N/A	N/A	DESTROY
861	N/A	MSU	F941 N746 SP Sch B F4977 Pub 1S	E-178	E-205	DESTROY
865	N/A	NR	N746 SP	E-178	E-205	DESTROY

**Exhibit 3.13.62-53 (Cont. 59) (01-10-2024)****Undeliverable CP Notice and C-Letter Distribution and Mailing Guides**

<b>CP/ FORM/ IDRS NUMBER</b>	<b>PROGRAM/ FILE/RUN</b>	<b>DIST</b>	<b>STUFFERS</b>	<b>ENVELOPES - MAILER</b>	<b>ENVELOPES - RETURN</b>	<b>ROUTING ACTION</b>
890	N/A	NR		E-199	E-73IJP	DESTROY
910	N/A	NR	F941 N746 SP Sch B F4977	E-178	E-205	DESTROY
920	N/A	NR	F941 N746 SP Sch B F4977	E-178	E-205	DESTROY
956V	N/A	N/A	N/A	N/A	N/A	Attached written correspondence route to: ACS PO Box 9941 M/S 5500 Ogden, UT 84409. If no correspon- dence attached - DESTROY.

## Exhibit 3.13.62-53 (Cont. 60) (01-10-2024)

## Undeliverable CP Notice and C-Letter Distribution and Mailing Guides

CP/ FORM/ IDRS NUMBER	PROGRAM/ FILE/RUN	DIST	STUFFERS	ENVELOPES - MAILER	ENVELOPES - RETURN	ROUTING ACTION
959	BMF 160-15	CPS	Pub 1(SP) N746(SP) N609	E-178	E-205	<ol style="list-style-type: none"> <li>1. If the notice date is over 30 days and there is no indication of a new or possible forwarding address, or information regarding deceased/ incarcerated taxpayer – DESTROY.</li> <li>2. If the notice date is within 30 days and there is no indication of a new or possible forwarding address, or information regarding deceased/ incarcerated taxpayer – Forward to CSCO.</li> <li>3. All notices with an indication of a new or possible forwarding address, or information regarding deceased/ incarcerated taxpayer –Forward to CSCO.</li> </ol>

**Exhibit 3.13.62-53 (Cont. 61) (01-10-2024)****Undeliverable CP Notice and C-Letter Distribution and Mailing Guides**

CP/ FORM/ IDRS NUMBER	PROGRAM/ FILE/RUN	DIST	STUFFERS	ENVELOPES - MAILER	ENVELOPES - RETURN	ROUTING ACTION
						<b>Note:</b> Yellow address tag corrections must be forwarded to CSCO regardless of age. Except refused/unclaimed notices.
972CG	102-8P-XX	IRP PEN UNIT	N/A	E-199	E-73	DESTROY
989S	N/A	MSU	N/A	E-178		DESTROY
1042-S Copy B with Internal Revenue Service as with- holding agent	N/A	N/A	N/A	N/A		DESTROY
1092-B	ACR-04	SFR 17	Pub 5	E-177	E-73IJP	DESTROY
1099s (Campus Issued) 1099-C, 1099- MISC 1099-INT	145-15-11	MSU		E-199L		DESTROY <b>EXCEPTION:</b> Form 1099-C, Form 1099-MISC, and Form 1099- INT issued by Submission Pro- cessing Accounting. If you receive these forms, route to the Submission Pro- cessing Accounting address shown on the return address.

**Exhibit 3.13.62-53 (Cont. 62) (01-10-2024)****Undeliverable CP Notice and C-Letter Distribution and Mailing Guides**

<b>CP/ FORM/ IDRS NUMBER</b>	<b>PROGRAM/ FILE/RUN</b>	<b>DIST</b>	<b>STUFFERS</b>	<b>ENVELOPES - MAILER</b>	<b>ENVELOPES - RETURN</b>	<b>ROUTING ACTION</b>
1099-INT <b>Master- file Gen- erated</b>	N/A	N/A	N/A	N/A	N/A	DESTROY
Form 1099-H	N/A	N/A	N/A	N/A	N/A	HCTC Enrollment Team Stop 6098 AUSC
1345	vendor	N/A	N/A	N/A	N/A	DESTROY
1525	433-52-16	DATA/ ASTA	742 Pub 5	E-125L	E-73IJP	DESTROY
2000	AURX8241	MSU	Pub 1 Pub 5 N609 Pub 594	E-178A	E-205	AUR
2001	URX	SC TIN PERF	N/A	E-125L	E-73IJP	DESTROY
2005	AURX8841	MSU	N/A	E-178	N/A	AUR
2006	AURX8841	MSU	N/A	E-178	N/A	AUR
2011		MSU	N/A	E-125L	E-73IJP	DESTROY
2100	UR 44600	SC TIN	N/A	E-178	N/A	AUR Cincinnati Service Center Stop 8152G
2100A	N/A	SC TIN	N/A	E-178	N/A	AUR Cincinnati Service Center Stop 8152G
2101	102-42	MSU	N/A	E-199L	E-73	DESTROY
2287c		SC ACCT	N/A	E-125R	E-73IJP	DESTROY
2349CG	IDRS	MSU	N/A	E-199	N/A	DESTROY
2501	AUR8041	MSU	Pub 1	E-178A	E-205	AUR
3500	N/A	N/A	N/A	N/A	N/A	Exam
3531	N/A	N/A	N/A	N/A	N/A	Entity

**Exhibit 3.13.62-53 (Cont. 63) (01-10-2024)****Undeliverable CP Notice and C-Letter Distribution and Mailing Guides**

<b>CP/ FORM/ IDRS NUMBER</b>	<b>PROGRAM/ FILE/RUN</b>	<b>DIST</b>	<b>STUFFERS</b>	<b>ENVELOPES - MAILER</b>	<b>ENVELOPES - RETURN</b>	<b>ROUTING ACTION</b>
3552	N/A	COLL/ MSU	N433 Pub 1	E-125L	E-73IJP	Kansas City 333 W Pershing Stop 6700 Kansas City, MO 64108
3581	N/A	N/A	N/A	N/A	N/A	Exam
Form 3699						If an undeliverable Form 3699 (or Form 14219) is received with a copy or certified copy of a document, then destroy as classi- fied waste. If an undeliverable Form 3699 or Form 14219 is received with an original document and a verifiable address is not available for re- mailing the document, destroy the document per IRM 10.5.1.6.10 guidelines.
3731C	N/A	CASHIER	N609	E-125L	E-73IJP	DESTROY
4694	N/A	SC ACCT	N/A	E-125	N/A	DESTROY
4728	N/A	SC ACCT	N/A	N/A	N/A	DESTROY
4840 (NMF)	N/A	N/A	N433 N1214	E-199	E-73IJP	DESTROY
4868CS 4869CS	N/A	N/A	N/A	N/A	N/A	IRS Kansas City, MO 64999-0017
5564	N/A	N/A	N/A	E-142 (R4/95)	N/A	DESTROY
5569	N/A	N/A	N/A	E-142 (R4/95)	N/A	DESTROY
5601	N/A	SCEB		E-142	E-73IJP	DESTROY

**Exhibit 3.13.62-53 (Cont. 64) (01-10-2024)****Undeliverable CP Notice and C-Letter Distribution and Mailing Guides**

CP/ FORM/ IDRS NUMBER	PROGRAM/ FILE/RUN	DIST	STUFFERS	ENVELOPES - MAILER	ENVELOPES - RETURN	ROUTING ACTION
5601(2)	N/A	N/A	F5564(2) F1902B	N/A	E-73IJP	DESTROY
6335	N/A	N/A	N433	E-199	E-73IJP	DESTROY
8519	N/A	CSCO	N/A	E-125R		DESTROY
9774 (NMF)	N/A	N/A	N433 N1214	E-199	E-73IJP	DESTROY
Form 14219						If an undeliverable Form 3699 (or Form 14219) is received with a copy or certified copy of a document, then destroy as classified waste. If an undeliverable Form 3699 or Form 14219 is received with an original document and a verifiable address is not available for re-mailing the document, destroy the document per IRM 10.5.1.6.10 guidelines.
14692	N/A	N/A	N/A	N/A	N/A	ITIN Stop 6085 AUSC
TDY-14	N/A	CSCO	N/A	N/A	N/A	DESTROY

**Caution:** Undeliverable notices marked “CAF COPY” or “RAF COPY” must be routed to the appropriate area.

C-Letters (including the Spanish versions)	Route to the Letter Originator
01C	ID Theft Team
0086C	DESTROY
112C	Statute

**Exhibit 3.13.62-53 (Cont. 65) (01-10-2024)****Undeliverable CP Notice and C-Letter Distribution and Mailing Guides**

<b>C-Letters (including the Spanish versions)</b>	<b>Route to the Letter Originator</b>
239C	Accounts Management
297C	DESTROY
474C	Accounts Management
533C	DESTROY
852C	Accounts Management
853C	Accounts Management
854C	Accounts Management
861C	CAF Team
916C	Accounts Management
1727C	CAF Team
2644C	DESTROY
2645C	DESTROY
2673C	CAF Team
2675C	CAF Team
2800C - 2813C	Austin CSCO Stop 5501 1. Destroy ALL 2802C. 2. If no forwarding address destroy the following: 2801C, 2811C, 2812C, 2813C and 3042C.
2940C	DESTROY
4402C	ID Theft Team
4403C	ID Theft Team
4524C	ID Theft Team
4527C	CAF Team
4464C	DESTROY
4674C	ID Theft Team
4800C	DESTROY
4869C	DESTROY
4883C	DESTROY
4905	CSCO or ACS
5071C	DESTROY
5073C	DESTROY
5835C	IDTVA - IPSU



**Exhibit 3.13.62-53 (Cont. 66) (01-10-2024)****Undeliverable CP Notice and C-Letter Distribution and Mailing Guides**

<b>C-Letters (including the Spanish versions)</b>	<b>Route to the Letter Originator</b>
5955C	IDTVA - RPM
5956C	IDTVA - RPM
Letter 6173C	Department of the Treasury Internal Revenue Service 3651 S IH-35 Mail Stop 4308 AUSC Austin, TX 78741
Letter 6174C	Department of the Treasury Internal Revenue Service 3651 S IH-35 Mail Stop 4308 AUSC Austin, TX 78741
Letter 6174-A	Department of the Treasury Internal Revenue Service 3651 S IH-35 Mail Stop 4308 AUSC Austin, TX 78741

**Caution:** Undelivered C-Letters marked “CAF COPY” or “RAF COPY” must be routed to the appropriate area.

**Exhibit 3.13.62-54 (01-01-2017)****Timeliness Instructions for MSU and Presort Areas**

<b>Receipt at MSU</b>	<b>Minimum Mail by-Timeliness</b>
TDA Notices 501, 503, 504	N/A
Received by 10:00 am Friday	MSU as soon as possible (but not later than 1:00 p.m. Friday prior to the notice date.
IDRS Notices 523-524	N/A
Receive by 12 Noon Thursday	MSU 4:00 p.m. Friday preceding Notice date. Presort by Midnight Friday Date of receipt.
<b>Wednesday IMF/BMF</b>	N/A
Taxpayer information, refund, zero balance non-Balance due Notices, receive by 12 Noon. CP 2000/CP 2501 Receive by 10 a.m. Monday preceding the Notice date. TDI Notices 515, 518 Receive by 12 Noon Thursday preceding the Notice date.	MSU by C.O.B. Friday preceding Notice date. Presort by 12 Noon Saturday. MSU by 3 p.m. Friday preceding Notice date. Presort by C.O.B. Friday preceding the Notice date.  MSU by C.O.B. Friday preceding the Notice date. Presort by Noon Saturday preceding the Notice date.
General Correspondence letters 10:00 a.m. by the day preceding the letter date.	MSU by 4:00 p.m. the date preceding the date of letter. Presort by C.O.B. date of receipt.

- All mail received by the MSU directly from computer branch may be worked earlier in the week but will be held until Friday at 2:00 p.m. for Presort mailing. This will allow Quality to do any final pulls which may be necessary during the week.
- All mail processed by the Presort Operations shall be released to the Postal Service **Not Later than** 12 Noon on Saturday to ensure Monday processing by the Postal Service.
- All mail requiring daily release to the postal service will be processed daily by MSU and Comps and released to the postal service **Not Later than** 12 Midnight the date of receipt.
- Mail received late in the MSU and/or Presort area, will be expedited within their priority group to ensure **Current Critical** Timeliness standards are met. IRM 3.30.123 Processing Timeliness: Cycles, Criteria and Critical Dates.

**Exception:** These timeliness instructions may be changed due to disaster declarations. In these circumstances additional guidelines will be issued by Headquarters.

**Exhibit 3.13.62-55 (01-01-2015)****Timeliness Instructions for Correspondence Production Services (CPS) Print Sites**

Three types of SLAs pertinent to mailing are listed:

1. The EOPS-ECC (Enterprise Computing Center) SLA and its addenda which define when print files are scheduled through MITS to arrive in CPS. The list is detailed in terms of application, day of cycle, source, file name and time.
2. The Notice Leveling SLA which outlines early mailing required for portions of certain IMF and BMF notice files to ensure that taxpayer phone calls in response will be leveled over a work week.
3. The (30+) various application SLAs which indicate what the business expectations are for release of the finished mail after CPS receives their files from the ECC; each may have different requirements. With the advent of daily Masterfile processing, a significant amount of correspondence is being mailed well in advance of its notice date.

