



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

3.24.183

DECEMBER 31, 2024

EFFECTIVE DATE

(01-01-2025)

PURPOSE

- (1) This transmits revised IRM 3.24.183, ISRP System-Planning and Control Data.

MATERIAL CHANGES

- (1) Editorial corrections and consistency changes made throughout including spelling, grammar, punctuation and formatting, correcting IRM links, Plain Language updates to improve readability, etc. This also includes updates throughout to organizational title Wage and Investment (W&I) to Taxpayer Services (TS) where applicable.

EFFECT ON OTHER DOCUMENTS

IRM 3.24.183, dated February 08, 2024(effective February 08, 2024) is superseded.

AUDIENCE

Data Conversion Operation

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3.24.183

Planning and Control Data

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3.24.183.1
(01-01-2025)
Program Scope and Objectives

- (1) Purpose: The Integrated Submission and Remittance Processing (ISRP) System is used to process forms and remittances. Data is entered, processed and fed to other IRS systems. This chapter provided instructions for the Original Entry, Key Verification, and Block Edit of tax returns and related data through ISRP.
 - a. This section provides instructions for entering and verifying data from block control documents and source documents for Delinquent Account Transactions, using the ISRP System.
- (2) Audience: The primary users of this IRM are Submission Processing employees; mainly clerks and managers.
- (3) Policy Owner: The Director of Submission Processing.
- (4) Program Owner: Return Processing Branch, Mail Management/Data Conversion Section (an organization within Submission Processing).
- (5) Primary Stakeholder: Management officials who rely on accurate data gathered by ISRP.

3.24.183.1.1
(01-01-2018)
Background

- (1) ISRP System transcribes and formats data from paper returns/documents/vouchers for input into the Generalized Mainline Framework (GMF) and other systems by clerks. It also captures check images for archiving. Transaction Management System (TMS) is a COTS product that is an integral part of ISRP.

3.24.183.1.2
(01-01-2018)
Authority

- (1) The following provide authority for the instructions in this IRM to be performed in support of completing compliance functions to make credits or refunds of any internal revenue tax, processing of non-revenue forms, and administrative support forms.
 - a. Title 26 of the United States Code (USC) or more commonly known as the Internal Revenue Code (IRC)
 - b. All Policy Statements for Submission Processing are contained in IRM 1.2.1, *Servicewide Policies and Authorities, Policy Statements for Submission processing Activities*:
 - Code sections which provide the IRS with the authority to issue levies
 - Congressional Acts which outline additional authorities and responsibilities like the Travel and Transportation Reform Act of 1998 or the Tax Reform Act of 1986
 - Policy Statements that provide authority for the work being done

3.24.183.1.3
(01-01-2018)
Responsibilities

- (1) The Operations manager is responsible for securing, assigning and providing training for the staff needed to perform the task required throughout this instruction.
- (2) The Planning and Analysis staff is responsible for providing feedback and support to local management to achieve and effectively monitor scheduled goals.
- (3) The team manager is responsible for assigning, monitoring and controlling the work flow to accomplish timely completion of the task required throughout this IRM.

- (4) The employee is responsible for applying the instruction present to the assigned task on the ISRP system to accurately convert paper data to electronic data record for proper posting for use by the IRS.

3.24.183.1.4
(01-01-2018)

Program Management and Review

- (1) Program Reports: Below is a list of reports to use to show receipts, production and inventory for the paper return to electronic data conversion process. These reports will be utilized to report and monitor daily and weekly status of the program to completeness.
- PCC 6040, SC WP&C Performance and Cost Report
 - PCC 6240, SC WP&C Program Analysis Report
- (2) Program Effectiveness: Goals will be measured utilizing standard managerial reports by documents processed per hour and completion of each function compared to the established schedule for completion each week. Each functionality is expected to retain or exceed schedule prior to the program completion date stated in IRM 3.30.123, *Work Planning and Control Processing Timeliness: Cycles, Criteria, and Critical Dates*. Quality reviews are expected to be conducted and monitored by local management and corrective action taken to ensure quality products are released to the next function.
- (3) Annual Review: Review the processes included in this manual annually to ensure accuracy and promote consistent tax administration. This may be included under responsibilities for a manager.

3.24.183.1.5
(01-01-2018)

Program Controls

- (1) The reports for the Control Data Analysis, Project PCD, are on the Control-D/ Web Access server, which has a login program control.

3.24.183.1.6
(01-01-2018)

Terms/Definitions/ Acronyms

- (1) The following terms or acronyms are utilized throughout this IRM:

| Term | Definition |
|-----------------------|--------------------------------------------------------------------------------------------------------|
| Key Verification (KV) | The operators perform quality review on payments through an electronic method called Key Verification. |
| Original Entry (OE) | The operators manually key enter data from both scanned images and paper documents. |

3.24.183.1.7
(12-02-2021)

Related Resources

- (1) IRM 3.24.37, *ISRP System - General Instructions*.
- (2) IRM 3.30.123, *Work Planning and Control Processing Timeliness: Cycles, Criteria, and Critical Dates*.
- (3) The IRS adopted the Taxpayer Bill of Rights in June 2014. Employees are responsible for being familiar with and acting in accordance with taxpayer's rights. See IRC 7803(a)(3), and the following site for additional information about the *Taxpayer Bill of Rights*.

3.24.183.2
(01-01-2018)
Introduction

- (1) IRM deviations must be submitted in writing following instructions from IRM 1.11.2.2, *Internal Management Documents System - Internal Revenue Manual (IRM) Process, IRM Standards*, and elevated through appropriate channels for executive approval.
- (2) This section provides instructions for entering and verifying data from control documents and source documents that will produce Planning and Control Data Analysis Reports.

3.24.183.3
(01-01-2018)
Control Document

- (1) Control data will be transcribed from Form 1332, *Block and Selection Record*, using the Integrated Submission and Remittance Processing (ISRP) system.

3.24.183.4
(01-01-2018)
Source Documents

- (1) Data will be transcribed from Form 8350, *Correction to Block Proof Summary Balance Forward Records and the Block Deletes Processed List*.

3.24.183.5
(01-01-2018)
**Forms/Program
Numbers/Format Codes**

- (1) Clerks should determine the appropriate Program Numbers and Format Codes from the table below.

| FORMS | PROGRAM NUMBERS | FORMAT CODES |
|------------------------------|-----------------|--------------|
| 8350 | 59701 | 221 |
| Block Deletes Processed List | 59705 | 176 |

3.24.183.6
(01-01-2018)
General Instructions

- (1) Press the MINUS/Hyphen (-) key for any amount field enclosed in brackets or parentheses.
- (2) Enter a zero (0), if present, as the amount.
- (3) All original entry will be 100 percent verified.

3.24.183.7
(01-01-2015)
**ISRP Transcription
Operation Sheets**

- (1) The following exhibits represent specific data entry procedures.

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Exhibit 3.24.183-1 (01-01-2018)**Block Header Data Entry Form 1332, Block and Selection Record**

| Elem. No. | Data Element Name | Prompt | Fld. Term. | Instructions |
|------------------|-------------------------------------------------------------|---------------|-------------------|-----------------------------------------------------------------------------------------------------------------------------------------|
| (1) | Service Center (SC) Block Control | ABC | <Enter> | The screen displays the Alphanumeric Block Control (ABC) that was entered in the Entry Operator (EOP) Dialog box. It cannot be changed. |
| (2) | SC Code File Location Code (FLC) District Office (DO) | FLC/DO | <Enter> | SC Code "00" will always be generated. No entry is required. |
| (3) | Format Code | FCODE | <Enter> | Enter as follows: a. For program 59701, enter "221" b. For program 59705, enter "176". |

Exhibit 3.24.183-2 (01-01-2018)**Section 01 FORM 8350, Correction to Block Proof Summary Balance Forward Records (Program 59701 / Format Code 221)**

| Elem. No. | Data Element Name | Prompt | Fld. Term. | Instructions |
|-----------|----------------------------------------------|--------|----------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| (1) | Section Number | SECT: | | Section "01" will always be generated. No entry is required. |
| (2) | Serial Number | SER# | <Enter> | Press <Enter> if the correct serial number appears automatically; otherwise, enter the two digit serial number. Each line is to be considered as a separate document. |
| (3) | Submission Processing Campus Code | SC | <Enter> ★★★★★ | Enter the edited code from the top margin of Form 8350 or Form 1332. Note: This field is very important for a processing site other than the originating site. It is a MUST ENTER field for document "00" and will be generated into remaining documents until changed. If the Service Center is not edited, see manager for current procedures. |
| (4) | System Identification (ID) Code | COL 2 | <Enter> ★★★★★ | Enter from column "2". |
| (5) | Program Number | COL 3 | <Enter> ★★★★★ | Enter from column "3". |
| (6) | Cumulative Good Transactions | COL 4 | <Enter> MINUS (-) | Enter amount from column "4". |
| (7) | Current Error Inventory | COL 5 | <Enter> MINUS (-) | Enter amount from column "5". |
| (8) | Current Reject Inventory | COL 6 | <Enter> MINUS (-) | Enter amount from column "6". |
| (9) | Cumulative Raw Errors | COL 7 | <Enter> MINUS (-) | Enter amount from column "7". |
| (10) | Current Block out of Balance (BOB) Inventory | COL 8 | <Enter> MINUS (-) | Enter amount from column "8". |
| (11) | Cumulative Conversion Volume | COL 9 | <Enter> MINUS (-) | Enter amount from column "9". |

Exhibit 3.24.183-2 (Cont. 1) (01-01-2018)**Section 01 FORM 8350, Correction to Block Proof Summary Balance Forward Records (Program 59701 / Format Code 221)**

| Elem. No. | Data Element Name | Prompt | Fld. Term. | Instructions |
|------------------|---------------------------------|---------------|----------------------|--------------------------------|
| (12) | Current Block Delete Inventory | COL10 | <Enter> MINUS (-) | Enter amount from column "10". |
| (13) | Cumulative Block Deletions | COL11 | <Enter> MINUS (-) | Enter amount from column "11". |
| (14) | Cumulative BOBS | COL12 | <Enter> MINUS (-) | Enter amount from column "12". |
| (15) | Cumulative Unpostable Rejects | COL13 | <Enter> MINUS (-) | Enter amount from column "13". |
| (16) | Cumulative Raw Rejects | COL14 | <Enter> MINUS (-) | Enter amount from column "14". |
| (17) | Cumulative BOB Blocks Converted | COL15 | <Enter> MINUS (-) | Enter amount from column "15". |
| (18) | Cumulative BOB Blocks | COL16 | <Enter> MINUS (-) | Enter amount from column "16". |
| (19) | Action Code | COL17 | <Enter> ★★★★★ | Enter from column "17". |

Reminder: ★★★★★ indicates a **MUST ENTER** field.

Exhibit 3.24.183-3 (01-01-2018)**Section 01 Block Deletes Processed List (Program 59705 / Format Code 176)**

| Elem. No. | Data Element Name | Prompt | Fld. Term. | Instructions |
|------------------|---------------------------------------------|---------------|-------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| (1) | Section Number | SECT: | | Section "01" will always be generated. No entry is required. |
| (2) | Serial Number | SER# | <Enter> | Press <Enter> if the correct number appears automatically; otherwise enter the 2-digit serial number. Each line is to be considered as a separate document. |
| (3) | Submission Processing Campus Code | SC | <Enter> ★★★★★ | Enter the edited code from the top margin of the input document or Form 1332. Note: This field is very important for a site other than the originating site. It is a MUST ENTER field for Document "00" and will be generated into the remaining documents until changed. |
| (4) | Processing Code | COL 1 | <Enter> | Enter the digit from column No. 1, Processing Code. |
| (5) | Master-File-System-Identification (ID)-Code | COL 2 | <Enter> | Enter the digit from column No. 2, System-ID. |
| (6) | Block-(Document Locator Number (DLN) | COL 3 | <Enter> | Enter the digits from column No. 3, Block DLN. |
| (7) | Block-Document-Count | COL 4 | <Enter> | Enter the digits from column No. 4, Block Document Count. |
| (8) | Program-Number | COL 5 | <Enter> | Enter the digits from column No. 5, Program Number. |
| (9) | Martinsburg Computing Center (MCC) Deletes | COL 6 | <Enter> | Enter the digits from column No. 6, MCC Deletes. |

Reminder: ★★★★★ indicates a **MUST ENTER** field.