



# MANUAL TRANSMITTAL

Department of the Treasury  
Internal Revenue Service

3.24.212

OCTOBER 27, 2025

## EFFECTIVE DATE

(01-01-2026)

## PURPOSE

- (1) This transmits revised IRM 3.24.212, ISRP System, Applications for Extension of Time to File Tax Returns.

## MATERIAL CHANGES

- (1) Exhibit 3.24.212-1, Element 8 date updated.
- (2) Exhibit 3.24.212-2, Element 6 date updated.
- (3) Exhibit 3.24.212-3, Element 9 date updated.
- (4) Exhibit 3.24.212-5, Element 4 date updated.
- (5) Exhibit 3.24.212-7, Element 9 date updated.
- (6) Several editorial changes were made throughout this IRM to correct spelling and grammatical errors and ensure Plain Writing standards are followed.

## EFFECT ON OTHER DOCUMENTS

IRM 3.24.212, ISRP System, Applications for Extension of Time to File Tax Returns dated November 21, 2024 (effective January 1, 2025), is superseded.

## AUDIENCE

ISRP Clerks in Taxpayer Services (TS), Small Business Self-Employed (SBSE), and Tax-Exempt and Government Entities (TEGE).

Scott Wallace  
Director, Submission Processing  
Taxpayer Services



3.24.212

Applications for Extension of Time to File Tax Returns

## Table of Contents

3.24.212.1 Program Scope and Objectives

3.24.212.1.1 Background

3.24.212.1.2 Authority

3.24.212.1.3 Roles and Responsibilities

3.24.212.1.4 Program Management and Review

3.24.212.1.5 Program Controls

3.24.212.1.6 Acronyms / Terms / Definitions

3.24.212.1.7 Related Resources

3.24.212.2 Control Documents

3.24.212.2.1 Transaction Forms

3.24.212.2.2 Forms/Program Numbers/Tax Class Document (Doc.) Codes/Transaction (Trans.) Codes

3.24.212.2.3 Name Control/Check Digit

3.24.212.2.4 Name Control Check Against Enhanced-Entity Index File

3.24.212.2.5 MUST ENTER Fields

3.24.212.2.6 Money Fields

3.24.212.2.7 Multiple/Split Indicator

3.24.212.2.8 Correcting a Previous Document

3.24.212.3 ISRP Transcription Operation Sheets

Exhibits

3.24.212-1 Block Header Data Entry Form 813, Document Register, Form 1332, Block and Selection Record, OR Form 3893, Re-Entry Document Control

3.24.212-2 Section 01 Individual Master File (IMF) - Form 2350, Form 4868 (Program 45508 or 45502)

3.24.212-3 Section 01 Business Master File (BMF) - Form 8892 (Program 15502)

3.24.212-4 Section 01 Form 4868 Approved (Program 44700)

3.24.212-5 Section 01 Form 7004 (Program 11700)

3.24.212-6 Section 03 Form 7004 (Program 11700)

3.24.212-7 Section 01 Form 4868 (ALL OTHERS) (Program 45501/15501)



3.24.212.1  
(01-01-2025)  
**Program Scope and Objectives**

- (1) This chapter provides instructions for entering and verifying Applications for Extension of Time to File Tax Returns data from block control documents and source documents, using the Integrated Submission and Remittance Processing (ISRP) system.
- (2) Audience: Clerks using the Integrated Submission and Remittance Processing (ISRP) System.
- (3) Policy Owner: Director of Submission Processing (SP), Taxpayer Services.
- (4) Program Owner: Return Processing Branch, Mail Management/Data Conversion Section of Submission Processing.
- (5) Primary Stakeholders: Submission Processing.
- (6) Program Goals: Accurate transcription of data into the ISRP system.

3.24.212.1.1  
(01-01-2021)  
**Background**

- (1) The purpose of the ISRP System is to transcribe and format data from paper returns/documents/vouchers for input into the Generalized Mainline Framework (GMF) and other systems by key entry operators. This section of the IRM provides general instructions for utilizing the ISRP system to transcribe data from Application for Extension to File Tax Returns.

3.24.212.1.2  
(01-01-2021)  
**Authority**

- (1) The Federal Managers' Financial Integrity Act (FMFIA) of 1982 requires each executive agency to conduct annual evaluations of its systems of control using guidelines set by the Office of Management and Budget (OMB).
- (2) In December 2004, OMB issued Circular Number A-123, revised, to provide guidance to Federal managers on improving the accountability and effectiveness of Federal programs and operations by establishing, assessing, correcting, and reporting on internal control.
- (3) For specific guidelines and responsibilities, refer to the Circular, and to IRM 1.4.1, Management Roles and Responsibilities and IRM 1.4.2, Monitoring and Improving Internal Control.

3.24.212.1.3  
(01-01-2021)  
**Roles and Responsibilities**

- (1) Mail Management and Data Conversion manages and updates the information provided in this IRM.
- (2) The Director, Submission Processing office, is responsible for policy related to this IRM.
- (3) The team manager monitors performance and ensures employees have the tools necessary to perform their duties.
- (4) The team employee follows the instructions contained within this IRM and maintains updated IRM procedures, to include monitoring any procedural update (IPU) posted to the Servicewide Electronic Research Program (SERP) website.

3.24.212.1.4  
(01-01-2021)  
**Program Management and Review**

- (1) **Program Reports:** The Monitoring Section under Submission Processing Program Management/Process Assurance monitors Data Conversion reports to ensure program goals are met. Reports are utilized to report and monitor daily and weekly status of program completeness.

- (2) **Program Effectiveness:** Program Effectiveness is determined by Submission Processing employees being able to successfully transcribe data from various Applications for Extension of Time to File Tax Returns and from block control documents and source documents. Local management is responsible for conducting and monitoring Quality reviews and taking corrective action to ensure quality products are released to the next function.

3.24.212.1.5  
(01-01-2021)

#### Program Controls

- (1) The processes included in this IRM are reviewed annually to ensure accuracy and promote consistency. Review and concurrence are performed according to the clearance process established in IRM 1.11.9, Clearing and Approving Internal Management Documents (IMDs).

3.24.212.1.6  
(01-01-2023)

#### Acronyms / Terms / Definitions

- (1) The following is a list of the acronyms used in this IRM section:

Acronym	Term	Definition
BMF	Business Master File	A magnetic tape or disk file containing information about taxpayers filing business returns and related documents.
DLN	Document Locator Number	The Document Locator Number (DLN) is the 14-digit number assigned to every return or document. Refer to DLN Composition Document 6209, IRS Processing Codes and Information, for detailed information.
E-EIF	Enhanced-Entity Index File	An index of master file information used for determining when entity changes must be keyed.
EOP	Entry Operator	The workstation operators that manually enter information into the system and eliminate all transport processing.
IMF	Individual Master File	A magnetic tape or disk file containing information about taxpayers filing individual returns and related documents.
IRM	Internal Revenue Manual	The primary, official source of IRS <b>instructions to staff</b> relating to the administration and operation of the Service.

Acronym	Term	Definition
ISRP	Integrated Submission and Remittance Processing	The Integrated Submission and Remittance Processing (ISRP) System transcribes and formats data from paper returns/documents/vouchers for input into the Generalized Mainline Framework (GMF) and other systems by key entry operators. It also captures check images for archiving.
ITIN	Individual Taxpayer Identification Number	A number assigned to a person with tax consequences who does not have and is not eligible for a Social Security Number (SSN).
KV	Key Verification	A status for ISRP terminals to enable verification of data records by KV operators.
NC	Name Control	The Name Control generally consists of the first four significant characters of the taxpayer's last name.
TC	Transaction Code	Transaction Codes (TC) consist of three digits. They are used to identify a processed or pending transaction and to maintain a history of actions posted to a taxpayer's account on the Master File.
TIN	Taxpayer Identification Number	Each taxpayer account on the Master File is permanently assigned a nine-digit number for identification of the tax account: EINs for business and SSNs for individual taxpayers.

3.24.212.1.7  
(01-01-2026)

**Related Resources**

- (1) IRM 3.24.37, ISRP System, General Instructions
- (2) IRM 3.24.38, ISRP System, BMF General Instructions
- (3) IRM 3.24.37-7, Valid Received Date Stamps
- (4) IRM 3.24.37-8, Invalid Received Date Stamps

3.24.212.2  
(01-01-2021)

**Control Documents**

- (1) The following are block control documents from which data may be transcribed:
  - a. Form 813, Document Register
  - b. Form 1332, Block and Selection Record
  - c. Form 3893, Re-Entry Document Control

3.24.212.2.1  
(01-01-2026)

**Transaction Forms**

- (1) The following is a list of the input forms from which data may be transcribed:
  - a. Form 2350, Application for Extension of Time To File U.S. Income Tax Return
  - b. Form 4868, Application for Automatic Extension of Time To File U.S. Individual Income Tax Return
  - c. Form 7004, Application for Automatic Extension To File Certain Business Income Tax, Information, and Other Returns
  - d. Form 8892, Application for Automatic Extension of Time To File Form 709 or Form 709-NA and/or Payment of Gift/Generation-Skipping Transfer Tax

3.24.212.2.2  
(01-01-2021)

**Forms/Program  
Numbers/Tax Class  
Document (Doc.)  
Codes/Transaction  
(Trans.) Codes**

- (1) The following table lists tax forms with related program numbers, tax class document codes, and transaction codes.

FORM NUMBER	PROGRAM NUMBERS	TAX CLASS DOC. CODES	TRANS. CODES	EXHIBIT. NO.
2350 4868	45508 45502	277	460	Exhibit 3.24.212-2
8892	15502 BMF	977	460	Exhibit 3.24.212-3
4868 Approved	44700	217	460	Exhibit 3.24.212-4
7004	11700	104 204 304 504		Exhibit 3.24.212-5 Exhibit 3.24.212-6
4868 Remittance	45501 15501	277		Exhibit 3.24.212-7



3.24.212.2.3  
(05-07-2021)

**Name Control/Check  
Digit**

(1) Enter Name Control (NC) as follows:

- a. Press <Enter> for the Check Digit field. The system positions the cursor on the Name Control field.
- b. Enter the four-character Name Control from the First Name Line area in the Name Control field (see IRM 3.24.37, ISRP System, General Instructions, or IRM 3.24.38, ISRP System, BMF General Instructions, for Name Control determination). It is not necessary to press <Enter> if four characters are entered.

**Note:** Do not enter any information from the scan line.

- c. If less than four characters, enter those shown and press <Enter>.
- d. If the Name Control is missing or illegible, enter one period followed by <Enter>.

3.24.212.2.4  
(01-01-2021)

**Name Control Check  
Against Enhanced-Entity  
Index File**

(1) The system accesses the Enhanced-Entity Index File (E-EIF) to determine if the account is already established on the Master File. This is done to reduce the number of unpostables.

- The system accesses E-EIF and prompts for verification. Enter **Y** for yes or **N** for no.
- When the check is completed, the next prompt appears and entry may continue. If the account is located, the Check Digit appears in the Check Digit field on the screen, if available. The TIN/Check Digit/Name Control fields bypass verification. If the account is **not** located, the Name Control remains on the screen as entered.
- This procedure affects all forms except those with a Tax Class of "077" or "977".

3.24.212.2.5  
(01-01-2024)

**MUST ENTER Fields**

(1) Some fields require the entry of data. These fields are referred to as MUST ENTER fields. They are indicated in the ISRP Transcription Operation Sheets by the presence of stars (★★★★★). See IRM 3.24.37, ISRP System, General Instructions, or IRM 3.24.38, ISRP System, BMF General Instructions, for procedures related to MUST ENTER fields.

3.24.212.2.6  
(01-01-2021)

**Money Fields**

(1) All fields are dollars and cents.

3.24.212.2.7  
(01-01-2021)

**Multiple/Split Indicator**

(1) The indicator is edited in the upper left margin (i.e., M3, S5, etc.). Enter only the "M" or "S". Ignore any other data present. If both are present, enter the "S" only.

3.24.212.2.8  
(01-01-2021)

**Correcting a Previous  
Document**

(1) If you need to correct a previously entered document, you must delete the document and enter it again by inserting it. Use <ALT><F8> keys to insert.

3.24.212.3  
(01-01-2015)

**ISRP Transcription  
Operation Sheets**

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

**This Page Intentionally Left Blank**

## Exhibit 3.24.212-1 (01-01-2026)

Block Header Data Entry Form 813, Document Register, Form 1332, Block and Selection Record, OR Form 3893, Re-Entry Document Control

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(1)	SC Block Control	ABC	(auto)	The screen displays the ABC entered in the EOP dialog box, as described in IRM 3.24.37, ISRP System, General Instructions, or IRM 3.24.38, ISRP System, BMF General Instructions. Clerks cannot change it.
(2)	Block DLN	DLN	(auto) ★★★★★	Enter the first 11 digits as shown: a. Form 813 - from the <b>Block DLN</b> box. b. Form 1332 - from the <b>Document Locator No.</b> box. c. Form 3893 - from box 2. d. The KV Operator verifies the DLN from the first document of the block.
(3)	Batch Number	BATCH	<Enter> ★★★★★	Enter the batch number as follows: a. Form 813 and Form 1332 - from the Batch Control Number box. b. Form 3893 - from box 3. c. If not present, secure the number from the batch transmittal sheet.
(4)	Document Count	COUNT	<Enter> ★★★★★	Enter the document count as follows: a. Form 813 and 1332 - the circled serial number. If a full block (100 documents) or if a number is not circled, enter 100. b. Form 3893 - from box 4.
(5)	Prejournalized Credit Amount	CR	<Enter>	<ul style="list-style-type: none"> <li>For Program 44700, enter a zero (0) always.</li> <li>For programs 15502/45502/45508, press &lt;Enter&gt;.</li> <li>For all other programs, enter the amount shown as DOLLARS and CENTS:               <ol style="list-style-type: none"> <li>Form 813 - shown as the <b>Total</b> or if adjusted, as the <b>Adjusted Total</b>.</li> <li>Form 3893 - from box 5.</li> </ol> </li> </ul>
(6)	Debit Amount	DB	<Enter>	Press <Enter> always.

**Exhibit 3.24.212-1 (Cont. 1) (01-01-2026)****Block Header Data Entry Form 813, Document Register, Form 1332, Block and Selection Record, OR Form 3893, Re-Entry Document Control**

<b>Elem. No.</b>	<b>Data Element Name</b>	<b>Prompt</b>	<b>Fld. Term.</b>	<b>Instructions</b>
(7)	Transaction Code	TRCODE	<Enter>	For programs 15502/45502/44700/45508, enter "460"; otherwise press <Enter>.
(8)	Transaction Date	TRDATE	<Enter>	For program 44700, enter the date in MMDDYY format from the stamp date on the first Form 4868. a. If not date stamped, enter the current date or 04/21/26, whichever is earlier. <b>Note:</b> If entering on a Saturday or Sunday use the previous Friday's date.
(9)	Master File Tax Code	MFT	<Enter>	Press <Enter> always.
(10)	Secondary Amount	SECAMT	<Enter>	Press <Enter> always.
(11)	Source Code	SOURCE	<Enter>	For Form 3893, enter from box 11 as follows: a. R = <b>Reprocessable</b> box checked. b. N = <b>Reinput of Unpostable</b> box checked. c. 4 = <b>SC Reinput</b> box checked. d. No box checked = your supervisor determines if a Source Code is required.
(12)	Year Digit	YEAR	<Enter>	For Form 3893, enter the digit from box 12. <b>Note:</b> This is a MUST ENTER field if the Source Code is "R", "N", or "4."
(13)	Period Code	PRIOR YEAR	<Enter>	Press <Enter> always.

**Exhibit 3.24.212-1 (Cont. 2) (01-01-2026)****Block Header Data Entry Form 813, Document Register, Form 1332, Block and Selection Record, OR Form 3893, Re-Entry Document Control**

<b>Elem. No.</b>	<b>Data Element Name</b>	<b>Prompt</b>	<b>Fld. Term.</b>	<b>Instructions</b>
(14)	RPS Indicator	RPS	<Enter>	For programs 15502/45502/44700/45508, press <Enter>; otherwise enter a "2" if: a. Form 813 and Form 1332 - <b>RPS</b> is edited or stamped in the upper center margin or if <b>RRPS</b> is indicated in the block header of the Form 1332. b. Form 3893 - box 13 is checked.

**Exhibit 3.24.212-2 (01-01-2026)****Section 01 Individual Master File (IMF) - Form 2350, Form 4868 (Program 45508 or 45502)**

**Note:** TAXPR, DATE, and EXT DATE must be present for document 00. If these are the same as previous document, press <Enter> to system generate the data.

## Exhibit 3.24.212-2 (Cont. 1) (01-01-2026)

## Section 01 Individual Master File (IMF) - Form 2350, Form 4868 (Program 45508 or 45502)

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(1)	Section Number	SECT:	(auto)	Section "01" is system generated; no required entry.
(2)	Serial Number	SER#	<Enter>	<ul style="list-style-type: none"> <li>Enter the last 2 digits of the 13-digit DLN from the DLN box, upper right margin or top center margin of the form.</li> <li>If the serial number is system-generated (see IRM 3.24.37, ISRP System, General Instructions, or IRM 3.24.38, ISRP System, BMF General Instructions), verify that it matches the document being entered.</li> </ul>
(3)	Name Control	NC	<Enter> ★★★★★	<p>Enter the Name Control as follows:</p> <ol style="list-style-type: none"> <li>Enter the 4-character Name Control underlined or edited in the first name line area.</li> <li>If less than 4 characters, enter those shown followed by &lt;Enter&gt;.</li> <li>If Name Control is illegible, enter 1 period and &lt;Enter&gt;.</li> </ol>
(4)	EIN/SSN	TIN	(auto) ★★★★★	<p>Enter the 9-digit number from the area labeled "Your Social Security Number", on the form.</p> <ol style="list-style-type: none"> <li>See standard rules in IRM 3.24.37.4.9, Taxpayer Identification Numbers (TINs). or IRM 3.24.38.3.4.14.4, Taxpayer Identification Numbers (TINs).</li> <li>If two account numbers are shown, enter 9 periods.</li> </ol> <p><b>Exception:</b> If "SSN applied for" or similar is notated or ITIN pending, pull the document.</p>
(5)	Tax Period	TAXPR	<Enter>	<p>Enter the edited tax period from the document in YYMM format. If not edited, press &lt;Enter&gt;.</p> <ul style="list-style-type: none"> <li>For special instructions, see IRM 3.24.37, ISRP System, General Instructions, or IRM 3.24.38, ISRP System, BMF General Instructions.</li> </ul>

**Exhibit 3.24.212-2 (Cont. 2) (01-01-2026)****Section 01 Individual Master File (IMF) - Form 2350, Form 4868 (Program 45508 or 45502)**

<b>Elem. No.</b>	<b>Data Element Name</b>	<b>Prompt</b>	<b>Fld. Term.</b>	<b>Instructions</b>
(6)	Transaction Date	DATE	<Enter>	Enter the digits from “Date Received” or “Date” in MMDDYY format.  <b>Note:</b> If the date is not present, illegible or incomplete, enter today’s date or 04/21/26, whichever is earlier. See IRM 3.24.37-7, Valid Received Date Stamps and IRM 3.24.37-8, Invalid Received Date Stamps.
(7)	Extension to Date	EXT DATE	<Enter>	Enter the edited date, in MMDDYY format, found below the entity information or to the right of the City/State/ZIP Code area. a. For Form 2350, enter the edited date if present. If not edited, enter date on line 1. b. If no date is present, fill the field with periods. c. For special instructions, see IRM 3.24.37, ISRP System, General Instructions, or IRM 3.24.38, ISRP System, BMF General Instructions.
(8)	ERS Action Code	ERSCD	<Enter>	Enter the edited code if present on the bottom left margin.



**Exhibit 3.24.212-3 (01-01-2026)**

**Section 01 Business Master File (BMF) - Form 8892 (Program 15502)**

**Note:** MFT, TAXPR, CODE, and DATE must be present for Document 00. If these fields are the same as the previous document, press <Enter> to system-generate the data.

**Note:** For Program 15502, MFT, RPT#, TAXPR, CODE, DATE, EXT DATE, EOGRP, LOBYR, ANP, and ERSCD are system-generated into subsequent documents until changed.

**Exhibit 3.24.212-3 (Cont. 1) (01-01-2026)****Section 01 Business Master File (BMF) - Form 8892 (Program 15502)**

<b>Elem. No.</b>	<b>Data Element Name</b>	<b>Prompt</b>	<b>Fld. Term.</b>	<b>Instructions</b>
(1)	Section Number	SECT:	(auto)	Section "01" is system-generated, no required entry.
(2)	Serial Number	SER#	<Enter>	<ul style="list-style-type: none"> <li>Enter the last 2 digits of the 13-digit DLN from the DLN box, upper right margin or top center margin of the form.</li> <li>If the serial number is system-generated (see IRM 3.24.37, ISRP System, General Instructions, or IRM 3.24.38, ISRP System, BMF General Instructions) verify that it matches the document being entered.</li> </ul>
(3)	Name Control	NC	<Enter> ★★★★★	Enter the Name Control as follows: <ol style="list-style-type: none"> <li>Enter the 4-character Name Control underlined or edited in the first name line area.</li> <li>If less than 4 characters, enter those shown followed by &lt;Enter&gt;.</li> <li>If Name Control is illegible, enter 1 period and &lt;Enter&gt;.</li> </ol>
(4)	EIN/SSN	TIN	(auto) ★★★★★	Enter the TIN from the "Social Security Number" line. <ol style="list-style-type: none"> <li>See standard rules in IRM 3.24.37, ISRP System, General Instructions, or IRM 3.24.38, ISRP System, BMF General Instructions.</li> </ol>
(5)	MFT Code	MFT	<Enter>	Enter "51" always.
(6)	Report/Plan Number	RPT#	<Enter>	Press <Enter> always.
(7)	Tax Period	TAXPR	<Enter>	Enter the edited tax period from the document in YYMM format. <ol style="list-style-type: none"> <li>If not present, enter 2512.</li> <li>For special instructions, see IRM 3.24.37 or IRM 3.24.38, ISRP System General Instructions.</li> </ol> <p><b>Note:</b> See IRM 3.24.38.3.4.14.5, Date, IRS Received Date, Tax Year and Tax Period Fields for more information.</p>
(8)	Transaction Code	CODE	<Enter>	Enter "460" unless edited otherwise.

## Exhibit 3.24.212-3 (Cont. 2) (01-01-2026)

## Section 01 Business Master File (BMF) - Form 8892 (Program 15502)

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(9)	Transaction Date	DATE	<Enter>	Enter the digits from "Date Received" or "Date" in MMDDYY format. If date is not present, illegible or incomplete, press <Enter> only. a. For special instructions, see IRM 3.24.37, ISRP System, General Instructions, or IRM 3.24.38, ISRP System, BMF General Instructions. <b>Note:</b> See IRM 3.24.37-7, Valid Received Date Stamps and IRM 3.24.37-8, Invalid Received Date Stamps.
(10)	Extension to Date	EXT DATE	<Enter>	Enter the underlined date found on line 1, line 2, or edited to the right of the City/State/ZIP Code area. a. For special instructions, see IRM 3.24.37, ISRP System, General Instructions, or IRM 3.24.38, ISRP System, BMF General Instructions. b. Must be present if TC 460 is present.
(11)	EO Group Code	EOGRP	<Enter>	Press <Enter> always.
(12)	Lobby Year Code	LOB YR	<Enter>	Press <Enter> always.
(13)	Account Number (TIN) Prefix	ANP	<Enter>	Press <Enter> always.
(14)	ERS Action Code	ERSCD	<Enter>	Enter the edited code from the bottom left margin.

**Exhibit 3.24.212-4 (05-07-2021)****Section 01 Form 4868 Approved (Program 44700)**

<b>Elem. No.</b>	<b>Data Element Name</b>	<b>Prompt</b>	<b>Fld. Term.</b>	<b>Instructions</b>
(1)	Section Number	SECT:	(auto)	Section "01" is system-generated, no required entry.
(2)	Serial Number	SER#	<Enter>	<ul style="list-style-type: none"> <li>Enter the last two 2 digits of the 13-digit DLN from the upper right corner of the form.</li> <li>If the serial number is system-generated (see IRM 3.24.37, ISRP System, General Instructions, or IRM 3.24.38, ISRP System, BMF General Instructions), verify that it matches the document being entered.</li> </ul>
(3)	Check Digit	CD	<Enter>	Press <Enter> always.
(4)	Name Control	NC	<Enter>	Enter the Name Control. See IRM 3.24.212.2.3 for procedures.
(5)	Social Security Number	TIN	(auto) ★★★★★	<p>Enter the 9 digits as shown in "Your Social Security Number" box.</p> <p>a. See standard rules in IRM 3.24.37, ISRP System, General Instructions, or IRM 3.24.38, ISRP System, BMF General Instructions.</p> <p><b>Exception:</b> If "SSN applied for" or similar is notated or ITIN pending, pull the document.</p> <p><b>Note:</b> See IRM 3.24.37.4.9, Taxpayer Identification Numbers (TINs) special instructions.</p>
(6)	Tax Period	TAXPR	<Enter>	<p>Enter the edited tax period from the document in YYMM format. If not edited, press &lt;Enter&gt;.</p> <p>a. See IRM 3.24.37, ISRP System, General Instructions, or IRM 3.24.38, ISRP System, BMF General Instructions.</p> <p><b>Note:</b> See IRM 3.24.38.3.4.14.5, Date, IRS Received Date, Tax Year and Tax Period Fields for more information.</p>

## Exhibit 3.24.212-4 (Cont. 1) (05-07-2021)

## Section 01 Form 4868 Approved (Program 44700)

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(7)	Transaction Date	DATE	<Enter>	Press <Enter> always. <b>Note:</b> See IRM 3.24.37-7, Valid Received Date Stamps and IRM 3.24.37-8, Invalid Received Date Stamps.
(8)	ERS Action Code	ACTCD	<Enter>	Enter the edited digits in the bottom right margin.
(9)	Multiple/Split Indicator	M/S	<Enter>	Enter the "M" or "S" edited in the upper left margin.

**Exhibit 3.24.212-5 (01-01-2026)****Section 01 Form 7004 (Program 11700)**

<b>Elem. No.</b>	<b>Data Element Name</b>	<b>Prompt</b>	<b>Fld. Term.</b>	<b>Instructions</b>
(1)	Section Number	SECT:	(auto)	Section "01" is system-generated, no required entry.
(2)	DLN Serial Number	SER#	<Enter>	<ul style="list-style-type: none"> <li>Enter the last 2 digits of the 13-digit DLN from the upper portion of the form.</li> <li>If the serial number is system-generated (see IRM 3.24.37, ISRP System, General Instructions, or IRM 3.24.38, ISRP System, BMF General Instructions), verify that it matches the document being entered.</li> </ul>
(3)	Name Control	NC	<Enter> ★★★★★	Enter the Name Control. See IRM 3.24.212.2.3 for procedures.
(4)	Taxpayer Identification Number	TIN	<Enter> ★★★★★	<ul style="list-style-type: none"> <li>Enter the number as shown in the <b>Identifying Number</b> block on Form 7004.</li> <li>See Standard Instructions in IRM 3.24.37, ISRP System, General Instructions, or IRM 3.24.38, ISRP System, BMF General Instructions.</li> </ul> <p><b>Note:</b> See also IRM 3.24.38.3.4.14.4, Taxpayer's ID Numbers reference.</p>
(5)	TIN Type	TYPE	<Enter>	Enter the edited zero (0), if present, following the TIN.

Exhibit 3.24.212-5 (Cont. 1) (01-01-2026)  
Section 01 Form 7004 (Program 11700)

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(6)	Tax Period	TAXPR	<Enter> ★★★★★	<p>Enter 4 numeric digits (YYMM) edited in the blank portion of the title area to the immediate right of the words "File a Separate Application for Each Return" on Form 7004. If not edited, enter 2512.</p> <p>a. This is a MUST ENTER field for the first document of the block.</p> <p>b. Press &lt;Enter&gt; to system-generate the Tax Period into remaining documents. When different than previous document, key Tax Period; new Tax Period now system-generates. If no Tax Period was edited, and 2512 is not the last generated Tax Period, enter 2512.</p> <p>c. KV Operator—Verify the first document and each subsequent change.</p> <p>d. See IRM 3.24.37, ISRP System, General Instructions, or IRM 3.24.38, ISRP System, BMF General Instructions.</p> <p><b>Note:</b> See IRM 3.24.38.3.4.14.5 for Tax year and Tax period fields.</p>
(7)	MFT Code	MFT	<Enter>	Enter the edited 2-digit MFT from the upper left margin of the form.

**Exhibit 3.24.212-5 (Cont. 2) (01-01-2026)**  
**Section 01 Form 7004 (Program 11700)**

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(8)	Received Date	RDATE	<Enter> ★★★★★	<p>Enter the 6 digits for the Received Date in MMDDYY format.</p> <p>a. This is a <b>MUST ENTER</b> field for the first document of the block. If the date is not present, illegible, or incomplete, and the MFT is 02, enter today's date or 03/14/26 whichever is earlier. For all others, enter periods.</p> <p><b>Exception:</b> If timely forms are sorted and batched separately, enter the batch timely date for the first document of the block. Press &lt;Enter&gt; to generate throughout the block.</p> <p>b. Press &lt;Enter&gt; to system-generate into remaining documents. Key Received Date when different than the previous document; the new Received Date now system generates.</p> <p>c. KV Operator—Verify the first document and each subsequent change.</p> <p>d. See IRM 3.24.37, ISRP System, General Instructions, or IRM 3.24.38, ISRP System, BMF General Instructions.</p> <p><b>Note:</b> See IRM 3.24.37-7, Valid Received Date Stamps and IRM 3.24.37-8, Invalid Received Date Stamps.</p>
(9)	Condition Code	CCC	<Enter>	Enter the Condition Code edited in the upper center margin. If the Condition Code is illegible, enter a "#."
(10)	Return Code	RC	<Enter>	Enter the numeric code edited in the right margin of Line 1a. If not edited, press <Enter>.
(11)	ERS-Action Code	ACTCD	<Enter>	Enter the edited digits from the bottom left margin.



## Exhibit 3.24.212-6 (01-01-2021)

## Section 03 Form 7004 (Program 11700)

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(1)	Section Number	SECT:	<Enter>	Press <Enter> if already present on the screen; otherwise enter "03" always.
(2)	Payment Received	RMT	<Enter> ★★★★★	<p>Enter the green edited amount shown on Line 8.</p> <ol style="list-style-type: none"> <li>If a green edited amount is not present, enter the amount written in green or cash register imprint amount shown in the upper right margin of the document.</li> <li>Check the control document for illegible amount.</li> <li>Enter the RPS amount printed on the upper right corner of the return <b>ONLY</b> if underlined in green.</li> <li>This is a <b>MUST ENTER</b> if Prejournalized Credit Amount (PROMPT <b>CR</b>), Block Header, is entered.</li> <li>The error message INVALID DATA appears if there is an amount in this field and there is no entry for Prejournalized Credit Amount in the Block Header.</li> </ol>

**Exhibit 3.24.212-7 (01-01-2026)****Section 01 Form 4868 (ALL OTHERS) (Program 45501/15501)**

<b>Elem. No.</b>	<b>Data Element Name</b>	<b>Prompt</b>	<b>Fld. Term.</b>	<b>Instructions</b>
(1)	Section Number	SECT:	(auto)	Section "01" is system-generated, no required entry.
(2)	Serial Number	SER#	<Enter>	<ul style="list-style-type: none"> <li>Enter the last 2 digits of the 13-digit DLN located in the upper right corner of the document.</li> <li>If the serial number is system-generated (see IRM 3.24.37, ISRP System, General Instructions, or IRM 3.24.38, ISRP System, BMF General Instructions), verify that it matches the document being input.</li> </ul>
(3)	Check Digit	CD	<Enter>	Press <Enter> always.
(4)	Name Control	NC	<Enter>	Enter the Name Control. See IRM 3.24.212.2.3 for procedures.
(5)	EIN or SSN Number	TIN	(auto) ★★★★★	<p>Enter the TIN from "Your Social Security Number" box.</p> <p>a. See standard rules in IRM 3.24.37, ISRP System, General Instructions, or IRM 3.24.38, ISRP System, BMF General Instructions.</p> <p><b>Exception:</b> If "TIN applied for" or similar is notated or ITIN pending, pull the document.</p> <p><b>Note:</b> See IRM 3.24.37.4.9 for Taxpayer Identification Numbers (TINs) special instructions</p>
(6)	Account Number Prefix	ANP	<Enter>	Enter the edited 0 (zero) if shown following the TIN.
(7)	Report/Plan Number	RPT#	<Enter>	Press <Enter> always.
(8)	Tax Period	TAXPR	<Enter>	<p>Enter the edited tax period from the document in YYMM format. If not edited, press &lt;Enter&gt;.</p> <p>a. See IRM 3.24.37, ISRP System, General Instructions, or IRM 3.24.38, ISRP System, BMF General Instructions.</p>

## Exhibit 3.24.212-7 (Cont. 1) (01-01-2026)

## Section 01 Form 4868 (ALL OTHERS) (Program 45501/15501)

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(9)	Received Date	DATE	<Enter>	Enter the date in MMDDYY format as shown on the face of the document. a. If no date is stamped, enter <b>Today's Date</b> or 04/21/26, whichever is earlier. b. For special rules, see IRM 3.24.37, ISRP System, General Instructions, or IRM 3.24.38, ISRP System, BMF General Instructions. <b>Note:</b> See IRM 3.24.37-7, Valid Received Date Stamps and IRM 3.24.37-8, Invalid Received Date Stamps.
(10)	Master File Code	MFT	<Enter>	Press <Enter> always.
(11)	Primary Transaction Code	CODE1	<Enter>	Enter "670" always.
(12)	Primary Transaction Amount	AMT1	<Enter>	Enter the green underlined or edited Transaction Amount. a. If not green edited, enter a zero.
(13)	Secondary Transaction Code	CODE2	<Enter>	Enter "460" always.

