



# MANUAL TRANSMITTAL

Department of the Treasury  
Internal Revenue Service

3.24.249

DECEMBER 30, 2024

## EFFECTIVE DATE

(01-01-2025)

## PURPOSE

- (1) This transmits revised IRM 3.24.249, *ISRP System, Fiscal Year Required Payments/Form 8752*.

## MATERIAL CHANGES

- (1) IRM 3.24.249 - Changed Wage and Investment to Taxpayer Services
- (2) IRM 3.24.249 Editorial changes made throughout IRM - updated website addresses, legal references and IRM references, as necessary.

## EFFECT ON OTHER DOCUMENTS

IRM 3.24.249, *ISRP System, Fiscal Year Required Payments/Form 8752* dated March 1, 2022 (effective April 1, 2022) is superseded.

## AUDIENCE

Taxpayer Services (TS) due to recent organizational title change from Wage and Investment (W&I) to Taxpayer Services (TS).

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Director Submission Processing  
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3.24.249

Fiscal Year Required Payments/Form 8752

## Table of Contents

### 3.24.249.1 Program Scope and Objectives

3.24.249.1.1 Background

3.24.249.1.2 Authority

3.24.249.1.3 Roles and Responsibilities

3.24.249.1.4 Program Management and Review

3.24.249.1.5 Program Controls

3.24.249.1.6 Terms/Definitions/Acronyms

3.24.249.1.7 Related Resources

### 3.24.249.2 Introduction

3.24.249.2.1 Control Documents

3.24.249.2.2 Source Document

3.24.249.2.3 Forms/Program Numbers/Tax Class Document Codes

3.24.249.2.4 Required Sections

### 3.24.249.3 Integrated Submission and Remittance Processing (ISRP) Transcription Operation Sheets

#### Exhibits

3.24.249-1 Block Header Data Entry -Form 813 or Form 1332 for Original Input Documents and Form 3893 for Re-Entry Document Control.

3.24.249-2 Section 01 FORM 8752, Required Payment or Refund Under Section 7519, (Program 19000)

3.24.249-3 Section 02 FORM 8752, Required Payment or Refund Under Section 7519, (Program 19000)

3.24.249-4 Section 03 FORM 8752, Required Payment or Refund Under Section 7519, (Program 19000)



3.24.249.1  
(01-01-2025)  
**Program Scope and Objectives**

- (1) **Purpose:** Daily processing of processable paper filed Form 8752, *Required Payment or Refund Under Section 7519* on the Integrated Submission and Remittance Processing System (ISRP) are covered in this IRM. This processing will convert the taxpayer data reported to electronic data records for further validations to be applied to determine if the employers return is acceptable to fulfill the filing requirement.
- (2) **Audience:** The users of the IRM are Submission Processing General Clerks; Data Conversion Operation and their support staff which includes but is not limited to the following clerks, leads and supervisors. These instructions apply to all campuses.
- (3) **Policy Owner:** The Director of IRS Submission Processing
- (4) **Program Owner:** Return Processing Branch, Mail Management/Data Conversion (an Organization within Submission Processing)
- (5) **Primary Stakeholders:** Affected by these procedures or have input to the procedures which may include a change in workflow, additional duties, change in established time frames, and similar issues are:
  - Accounts Management (AM)
  - Small Business/Self Employed (SB/SE)
  - Large Business and International (LB&I)
  - Chief Financial Officer (CFO)
  - Taxpayer Advocate (TAS)
  - Chief Counsel, Information Technology programmers
  - Statistics of Income (SOI)
  - Tax Exempt/Government Entities (TEGE)
  - Compliance Strategy and Policy and Operations Business Support
  - Office of Servicewide Penalties are affected by the completion of these data records to posting.
- (6) **Program Goals:** This information is used to provide instruction for accurate transcription of data into the ISRP system. The Integrated Submission and Remittance Processing (ISRP) is an application designed to capture, format, and forward information related to tax submissions and remittances in electronically readable formats to downstream IRS systems. Any remittances received with a tax document are forwarded and processed for deposit to the Remittance Processing function.

3.24.249.1.1  
(12-19-2017)  
**Background**

- (1) Required Payment or Refund Under Section 7519 forms are sent to the IRS by filers to report payment required under Section 7519 or to obtain a refund of net prior year payment(s). The forms must be converted to an electronic data record for use by the IRS. Input of data present and validation of the data records during conversion of these paper returns to electronic data records is required.

3.24.249.1.2  
(03-01-2022)  
**Authority**

- (1) Authority for these procedures is found in Title 26 of the United States Code (USC) or more commonly known as the Internal Revenue Code (IRC). The IRC has been amended by acts, public laws, treasury determinations, rules, and regulations.

- (2) All policy statements for Submission Processing are contained in IRM 1.2.1, *Service-wide 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 Tax Act of 1986.
  - Policy Statements that provide authority for the work being done.

3.24.249.1.3  
(12-19-2017)  
**Roles and  
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/lead is responsible for and assigning, monitoring and controlling the workflow to accomplish timely completion of the tasks required throughout this IRM.
- (4) The team 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.

3.24.249.1.4  
(12-19-2017)  
**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 2240, Daily Production Report - Program Sequence
  - PCC 6040, SC WP&C Performance and Cost Report
  - PCC 6240, SC WP&C Program Analysis Report
  - PCB 0440, Daily Workload and Staff hours Schedule
  - PCB 0540, Weekly Workload and Staffing Schedule
- (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*.
- (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.

3.24.249.1.5  
(12-19-2017)  
**Program Controls**

- (1) Local reports may be utilized to establish additional information for maintaining daily program control. Local reports do not replace the established official reports and required production reports.

3.24.249.1.6  
(12-19-2017)

**Terms/Definitions/  
Acronyms**

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

Acronyms	Definition
ABC	Alphanumeric Block Control
BMF	Business Master File
CCC	Computer Condition Code
DLN	Document Locator Number
EIN	Employer Identification Number
EOP	Entry Operator
IRM	Internal Revenue Manual
ISRP	Integrated Submission and Remittance Processing System
KV	Key Verification
OE	Original Entry
OMB	Office of Management and Budget
PTIN	Preparer Taxpayer Identification Numbers
RPS	Remittance Processing System

3.24.249.1.7  
(12-19-2017)

**Related Resources**

- (1) The following table lists the IRM primary sources of guidance on the processing of paper filed Form 8752, *Required Payment or Refund Under Section 7519*.

IRM	Title	Guidance on
IRM 3.10.5	Campus Mail and Work Control - Batch/Block Tracking System (BBTS)	utilizing BBTS to drop unit production cards for daily incoming receipts and production
IRM 3.10.72	Campus Mail and Work Control - Receiving, Extracting, and Sorting	receiving, extracting, sorting, and routing mail within the Submission Processing campuses
IRM 3.10.73	Campus Mail and Work Control - Batching and Numbering	batching and numbering with a document locator number (DLN) of documents

IRM	Title	Guidance on
IRM 3.11.249	Returns and Documents Analysis, Processing Form 8752	document perfection to code and edit (perfect) returns and other documents for input to the Master File (MF) through the Integrated Submission and Remittance Processing System (ISRP)
IRM 3.24.38	BMF General Instructions	workstation functions, workstation keyboard, windows environment and general instruction for entering data for tax returns and related data through ISRP

- (2) Document 7071-A Name Control Job Aid - For Use Outside of the Entity Area.
- (3) The IRS adopted the *Taxpayer Bill of Rights* in June 2014. Employees are responsible for being familiar with and acting in accord with taxpayer's rights. See IRC 7803(a)(3), and the following site for additional information about the Publication Taxpayer Bill of Rights.

3.24.249.2  
(01-01-2016)  
**Introduction**

- (1) This IRM provides instructions for entering and verifying data from control documents and Form 8752, *Required Payment or Refund Under Section 7519*, using the Integrated Submission and Remittance Processing (ISRP) system.
- (2) 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.

3.24.249.2.1  
(01-01-2015)  
**Control Documents**

- (1) Following are the control document(s) 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.

3.24.249.2.2  
(01-01-2015)  
**Source Document**

- (1) Following are the source document(s) from which data may be transcribed:
  - a. Form 8752, Required Payment or Refund Under Section 7519.

3.24.249.2.3  
(01-01-2015)  
**Forms/Program Numbers/Tax Class Document Codes**

- (1) Table below gives program number and tax class document code for Form 8752.

FORM	PROGRAM NUMBER	TAX CLASS DOCUMENT CODE
8752	19000	223



3.24.249.2.4  
(01-01-2015)

**Required Sections**

- (1) Section 01 is always required.
- (2) Key Verification—Section 01 is always required. Sections 02 and 03 are required if input by Original Entry (OE).

3.24.249.3  
(01-01-2015)

**Integrated Submission  
and Remittance  
Processing (ISRP)  
Transcription Operation  
Sheets**

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

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**Exhibit 3.24.249-1 (06-27-2016)**

**Block Header Data Entry -Form 813 or Form 1332 for Original Input Documents and Form 3893 for Re-Entry Document Control.**

<b>Elem. No.</b>	<b>Data Element Name</b>	<b>Prompt</b>	<b>Fld. Term.</b>	<b>Instructions</b>
(1)	SC Block Control	ABC		The screen displays the Alpha-numeric Block Control (ABC) that was entered in the Entry Operator (EOP) Dialog box. It cannot be changed.
(2)	Block Document Locator Number	DLN	<Enter>	Enter the first 11 digits as shown: a. Form 813 — from the “Block DLN” box. b. Form 1332 — from the “DLN.” box. c. Form 3893 — from box 2. d. The KV EOP will verify 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 Form 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.

**Exhibit 3.24.249-1 (Cont. 1) (06-27-2016)**

**Block Header Data Entry -Form 813 or Form 1332 for Original Input Documents and Form 3893 for Re-Entry Document Control.**

<b>Elem. No.</b>	<b>Data Element Name</b>	<b>Prompt</b>	<b>Fld. Term.</b>	<b>Instructions</b>
(5)	Prejournalized Credit Amount	CR	<Enter>	Enter the amount shown: a. Form 813 — shown as the “Total” or if adjusted, as the “Adjusted Total”. b. Form 3893 — from box 5. c. <b>ENTER DOLLARS AND CENTS.</b>
(6)	Filling <Enter>s		<Enter> <Enter> <Enter> <Enter>	Press <Enter> five (5) times.
(7)	Source Code	SOURCE	<Enter>	If the control document is a Form 3893, enter from box 11 as follows: a. R = “Reprocessable” box checked. b. N = “Reinput of Un-postable” box checked. c. 4 = “SC Reinput” box checked d. None of the boxes checked, consult your supervisor who will determine if a source code is required.
(8)	Year Digit	YEAR	<Enter>	If the control document is a Form 3893, enter the digit from the box 12 (current or otherwise). (a) This is a <b>MUST ENTER</b> field if the Source Code is “R”, “N”, or “4”.
(9)	Filling <Enter>		<Enter>	Press <Enter>.

**Exhibit 3.24.249-1 (Cont. 2) (06-27-2016)****Block Header Data Entry -Form 813 or Form 1332 for Original Input Documents and Form 3893 for Re-Entry Document Control.**

<b>Elem. No.</b>	<b>Data Element Name</b>	<b>Prompt</b>	<b>Fld. Term.</b>	<b>Instructions</b>
(10)	RPS Indicator	RPS	<Enter>	Enter a "2" if: a. Form 813 and Form 1332 — "Remittance Processing System (RPS)" is edited or stamped in the upper center margin or "Residual Remittance Processing System (RRPS)" in the block header of Form 1332. b. Form 3893 — box 13 is checked.

**Exhibit 3.24.249-2 (06-27-2016)****Section 01 FORM 8752, Required Payment or Refund Under Section 7519, (Program 19000)**

<b>Elem. No.</b>	<b>Data Element Name</b>	<b>Prompt</b>	<b>Fld. Term.</b>	<b>Instructions</b>
(1)	Section Number	SECT:		Section "01" will always be generated. No entry is required.
(2)	DLN Serial Number	SER Number	<Enter>	Enter the last two digits of the 13-digit DLN from the upper portion of the form. If the serial number has been generated by the system, verify that it matches the document being entered.
(3)	Check Digit	CD	<Enter>	Enter the check digit (CD) if present.
(4)	Name Control	NC	<Enter>	If the CD is not present, enter the name control.
(5)	Employer Identification Number	EIN		Enter the employer identification number (EIN) from the preprinted label or from E.I. Number block.
(6)	Address Check	ADDRESS CHECK?		Enter "Y" or "N" as appropriate.
(7)	Street Key	STREET KEY	<Enter>	Enter the street key.
(8)	ZIP KEY	ZIP KEY	<Enter>	Enter the ZIP key.
(9)	Tax Period	TAXPR	<Enter>	Enter the tax period edited or underlined under title of form.
(10)	Condition Codes	CCC	<Enter>	Enter from the upper left margin.
(11)	Received Date	RDATE	<Enter> ★★★★★	Enter the date as stamped or edited from the face of the return. (a) If a "G" condition code is present, press <F6> to move the cursor to Prompt "11/12".
(12)	Penalty and Interest Code	OMBMAR	<Enter>	Enter the edited "1", if present, from the margin to the right of the OMB No.
(13)	Partnership/ S Corporation Indicator	LNA	<Enter>	Enter the code from line A as follows: a. "1" if the Partnership box is checked. b. "2" if the S Corporation box is checked. c. Press <Enter> only if both boxes are checked or no box is checked.
(14)	Line B Checkbox	LNB	<Enter>	Enter a "1" if Line B is checked.

**Exhibit 3.24.249-2 (Cont. 1) (06-27-2016)****Section 01 FORM 8752, Required Payment or Refund Under Section 7519, (Program 19000)**

<b>Elem. No.</b>	<b>Data Element Name</b>	<b>Prompt</b>	<b>Fld. Term.</b>	<b>Instructions</b>
(15)	Line C Checkbox	LNC	<Enter>	Enter a "1" if Line C is checked.
(16)	Line D Checkbox	LND	<Enter>	Enter a "1" if Line D is checked.
(17)	Net Income	LN1	<Enter>	Enter the amount from line 1.
(18)	Applicable Payments/ Base Year	LN2	<Enter>	Enter the amount from line 2.
(19)	Deferred Ratio	LN3	<Enter>	Enter the three-digit code edited on the dotted portion of line 3.
(20)	Line 1 Deferred Amount	LN4	<Enter>	Enter the amount from line 4.
(21)	Line 2 Deferred Amount	LN5	<Enter>	Enter the amount from line 5.
(22)	Applicable Payments/ During Deferral	LN6	<Enter>	Enter the amount from line 6.
(23)	If the Entity/Amount	LN7	<Enter>	Enter the amount from line 7.
(24)	Net Base Year Income	LN8	<Enter>	Enter the amount from line 8.
(25)	Multiply Line Amount	L9A	<Enter>	Enter the amount from line 9a.
(26)	Required Payment	L9B	<Enter>	Enter the amount from line 9b.
(27)	Net Required Payment Balance	L10	<Enter>	Enter the amount from line 10.
(28)	Required Payment Due/Refund of Net Prior Year Payments	11/12	<Enter> MINUS (-) ★★★★★	Enter the amount from line 11 or line 12 as follows: a. Enter the amount from line 11, if present, and press <Enter>. b. If there is no entry on line 11, enter the amount from line 12 and press MINUS (-). c. If a "G" code is present on a non-remittance document, enter a zero and end the document after this field. d. If a "G" code is present on a remittance document, enter a zero and press <F6> to go to Section 03.
(29)	Preparer's PTIN	PSSN	<Enter>	Enter the "Preparer's PTIN"
(30)	Preparer's EIN	PEIN	<Enter>	Enter the EIN.

**Exhibit 3.24.249-2 (Cont. 2) (06-27-2016)****Section 01 FORM 8752, Required Payment or Refund Under Section 7519, (Program 19000)**

<b>Elem. No.</b>	<b>Data Element Name</b>	<b>Prompt</b>	<b>Fld. Term.</b>	<b>Instructions</b>
(31)	Preparer's Telephone Number	TEL #	<Enter>	Enter the Preparer's telephone number.



**Exhibit 3.24.249-3 (06-27-2016)****Section 02 FORM 8752, Required Payment or Refund Under Section 7519, (Program 19000)**

<b>Elem. No.</b>	<b>Data Element Name</b>	<b>Prompt</b>	<b>Fld. Term.</b>	<b>Instructions</b>
(1)	Section Number	SECT:	<Enter>	<Enter> if already present on the screen; otherwise enter "02" always.
(2)	In Care of Name Line	C/O NAME	<Enter>	Enter the in care of name if shown.
(3)	Foreign Address	FGN ADD	<Enter>	Enter any foreign address.
(4)	Street Address	ADD	<Enter>	Enter the street address information as shown or edited in the entity area of the form.
(5)	City	CITY	<Enter>	Enter the city from the entity area of the return.
(6)	State	ST	<Enter>	Enter the standard state abbreviation from the entity area of the return.
(7)	ZIP Code	ZIP	<Enter>	Enter the ZIP code from the entity area of the return.

**Exhibit 3.24.249-4 (06-27-2016)****Section 03 FORM 8752, Required Payment or Refund Under Section 7519, (Program 19000)**

<b>Elem. No.</b>	<b>Data Element Name</b>	<b>Prompt</b>	<b>Fld. Term.</b>	<b>Instructions</b>
(1)	Section Number	SECT:	<Enter>	<Enter> if already present on the screen; otherwise enter "03" always.
(2)	Remittance	RMT	<Enter>	<ul style="list-style-type: none"><li>a. Enter the green rockered amount from the balance due area of the return or an attached cash register receipt.</li><li>b. If no amount is edited or the edited amount is illegible, check the control document (Form 813 or Form 3893) for the correct amount.</li><li>c. This is a MUST ENTER field if a Prejournalized Credit Amount (prompt CR) was entered in the Block Header.</li></ul>