



# MANUAL TRANSMITTAL

Department of the Treasury  
Internal Revenue Service

2.7.9

DECEMBER 15, 2022

## EFFECTIVE DATE

(01-01-2023)

## PURPOSE

- (1) This transmits revised IRM 2.7.9, *Information Technology (IT) Operations, Enterprise Computing Center - Martinsburg (ECC-MTB) Processing Timeliness*.

## MATERIAL CHANGES

- (1) The following updates/changes were made to IRM 2.7.9:
  1. Editorial changes and revisions have been made throughout this IRM for processing year 2023.
  2. Revised all Exhibits 2.7.9- 1, 2, 4, 5, 6 and 7 for Processing Year 2023 to in the Exhibit with Share Point Links.
  3. Updated processing dates from Processing Year 2022 to Processing Year 2023 throughout the IRM (annotated via change of date (i.e. 01-01-2023)).
  4. Special Note in reference to Line 1.: Most Critical Documents have been updated for 2023 Processing Year. Next year whole IRM should be back on track.
  5. Added the rest of the Mandatory Internal Control Sections.

## EFFECT ON OTHER DOCUMENTS

IRM 2.7.9, dated December 17, 2021, is superseded.

## AUDIENCE

This IRM is distributed to all personnel associated with operating and maintaining IRS information technology.

Nancy Sieger  
Chief Information Officer



2.7.9

Enterprise Computing Center - Martinsburg (ECC-MTB) Processing Timeliness

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2.7.9.1  
(12-15-2022)  
**Program Scope and Objectives**

- (1) Overview - This issuance provides timeliness objectives related to processing at the Enterprise Computing Center - Martinsburg (ECC-MTB). This IRM contains due dates for the shipment and electronic transfer of data.
- (2) Purpose - To have current processing timeframes for Processing Year 2023.
- (3) Audience - Applications Development and IT.
- (4) Policy Owner - Chief Information Officer.
- (5) Program Owner - Operations Scheduling Branch.
- (6) Stakeholders - Applications Development.
- (7) Program Goals - Provide timeliness guidelines for processing in 2023.

2.7.9.2  
(01-01-2023)  
**Background**

- (1) IRM 2.7.9 provides timeliness objectives related to tax processing at the Enterprise Computing Center (ECC-MTB). This IRM is used by Submission Processing Campuses for due dates to transmit data to ECC-MTB and also contains dates for ECC-MTB to transmit products to customer.

2.7.9.3  
(01-01-2023)  
**Authority**

- (1) Not Applicable to this IRM.

2.7.9.4  
(01-01-2023)  
**Roles and Responsibilities**

- (1) Not Applicable to this IRM.

2.7.9.5  
(01-01-2023)  
**Program Management and Review**

- (1) IRM input is provided by Applications Development Divisions for the sole purpose of timeliness of production processing for each current tax years.

2.7.9.6  
(01-23-2023)  
**Program Controls**

- (1) Not Applicable to this IRM.

2.7.9.7  
(01-01-2023)  
**Terms and Acronyms**

- (1) Not Applicable to this IRM.

2.7.9.8  
(01-01-2023)  
**Related Resources**

- (1) IBM Scheduling FYI - 2023 IRM 2.7.9 - All Documents (sharepoint.com) contains the SharePoint Links for the Exhibits.

- 2.7.9.9  
(01-01-2022)  
**Information Technology  
Services Enterprise  
Computing Center -  
Martinsburg Overview**
- (1) The ECC-MTB Posting Cycle calendar identifies the weeks by cycles. This document is located on the Electronic Publishing Intranet site and may be accessed directly at <http://core.publish.no.irs.gov/docs/pdf/d5657--2021-10-00.pdf> and can also be accessed from the List of Processing Documents Located on OSB FYI SharePoint via EX 1 - ECC-MTB Posting Cycles 2022.
- 2.7.9.9.1  
(01-01-2021)  
**Holiday  
Shipping/Completion  
Dates**
- (1) For any program completion or ECC-MTB date or periodically scheduled input, output, shipping or completion date which falls on a holiday on which the Computing Centers and Submission Processing Centers do not work, the completion date must be considered as the last workday prior to the holiday. When the holiday falls on a Thursday, processing will be considered timely if shipped by Friday. This statement does not refer to assessment dates which fall on a holiday. (See BMO092888OTH, 3.0, 3.1, 3.2, and 3.3.)
- (2) To ensure the campuses and their customers know, and remember, the holiday schedules, the Computing Centers will send a Holiday Memo with processing changes for the Holiday and an Info Alert out two weeks prior to each holiday and remind them.
- 2.7.9.9.2  
(01-01-2015)  
**Accelerated Refund  
Cycles**
- (1) Forms 1041 and 1120 Business Master File (BMF) due a refund are processed during an accelerated cycle to minimize interest paid. The accelerated refund cycle procedures will be coordinated with ECC-MTB and Bureau of Fiscal Services (BFS) by the Director, Wage and Investment Submission Processing (W:CAS:SP) to ensure the cycles of interest-free refunds are issued timely. (See IRM 3.30.123.4.2; 3.30.123.6.1.5; 3.30.123.7.14; 3.30.123.7.19.1; and Exhibit 3.30.123-3)
- 2.7.9.9.3  
(01-01-2023)  
**ECC-MTB Processing  
Symbols**
- (1) Years ago, ECC-MTB realized the need for a “shorthand” method of identifying processing and data — which convey unique, definitive meanings to all personnel involved with ECC-MTB processing operations and can be used conveniently for a variety of operational documents and records.
- (2) Rather than trying to explain the make-up of the entire symbol, which in most cases would not be needed, used or understood by most users, we have given our entire attention to providing an explanation for the first and third alphabetic characters of the symbol. For more information on the programmer field format please read Chapter 3 “Job Control Language” of the IBM Systems Standard manual <https://organization.ds.irsnet.gov/sites/ITEopsMSSD/IZSSB/ISSM/SitePages/Table%20of%20Contents.aspx>
- (3) The first alphabetic character of any symbol should be one of the characters listed below:

| Symbol   | Mnemonic Name        | System   |
|----------|----------------------|--|
| <b>A</b> | <b>Collection</b>    | <b>Collection processing</b>   |
| B        | Business             | Business tax system; BMF is the basic file   |
| C        | CAWR                 | Combined Annual Wage Reporting System; BMF and IRP are the basic files. Also, CADE2 DU processing,                           |
| D        | Debtor               | Debtor Master File; DMF is the basic file  |
| E        | Exempt<br>*MOD I-EIN | Exempt organization tax system; BMF being the basic file<br>*MOD I-EIN - Detroit processing moved to z/OS Mainframes         |
| F        | IFS                  | Detroit processing moved to z/OS Mainframes  |
| I        | Individual           | Individual tax and information reporting systems; IMF and IRP are the basic files.   |
| J        | Joint                | Processing that combines data from any two or more of the foregoing basic-mission systems                                    |
| K        | ERIS                 | Detroit processing moved to z/OS Mainframes  |
| N        | Notices              | Notice processing  |
| P        | Plan                 | System for processing documents (not tax returns) related to employee retirement plans; EPMF is the basic file               |
| R        | Notices              | Notice Processing  |
| S        | Collection           | Collection processing  |
| T        | TLCATS               | Detroit processing moved to z/OS Mainframes  |
| V        | WebCBRS              | Detroit processing moved to z/OS Mainframes  |
| W        | SACS                 | SACS processing moved to z/OS Mainframes   |
| Z        | ----                 | Any processing for which some other symbol is not appropriate — not related to any tax processing or ECC-MTB internal system |

(4) The second alphabetic character will be selected from this list:

| <b>Symbol</b> | <b>Mnemonic Name</b> | <b>Name of Operation or Otherwise Designated</b>                     |
|---------------|----------------------|--|
| A             | (None)               | Other Tax Processing   |
| B             | DATCIG               | Deferred Adverse Tax Consequences Implementation Group               |
| C             | Audit                | Compliance   |
| D             | Directory            | Directory  |
| E             | Extraction           | Extraction   |
| G             | Census               | Census   |
| H             | Housekeeping         | Utility Processing   |
| K             | Research             | Automated Research System (MRS)                                      |
| L             | Labels               | Mail Labels  |
| M             | CFOL                 | Corporate Files On-line Reports                                      |
| N             | (none)               | Other Tax Processing (i.e., tax processing not otherwise designated) |
| P             | Posting              | Posting or Updating of a File  |
| R             | Reports              | Regularly Prescribed Reports   |
| S             | Social               | Social Security  |
| T             | Test                 | Test   |
| *X            | Extraction           | Extraction   |
| Z             | ----                 | Non-tax Processing   |

- (5) The third alphabetic character of any symbol should be one of those listed below:



| Symbol | Period   |
|--------|--|
| A      | Annually   |
| D      | Daily  |
| W      | Weekly   |
| B      | Biweekly   |
| M      | Monthly  |
| H      | Hourly   |
| K      | Quarterly  |
| S      | Semiannually   |
| T      | Triennially  |
| Y      | Yearly   |
| V      | Variable or infrequent periods; any period to be identified as recurring but not defined by one of the foregoing symbols |
| X      | Special or non-periodic; normally one time, not expected to recur  |

2.7.9.10  
(01-01-2016)  
**Electronic Data Transfer  
(EDT) — Input**

- (1) Submission Processing Centers (SPCs) should transmit all Master File input files, including regular GMF updates, to the Enterprise Computing Center - Martinsburg (ECC-MTB) on a daily basis, Friday through Thursday.
- (2) The EDTof files allows ECC-MTB the option of receiving data until 5:00 p.m. Eastern Standard Time/Eastern Daylight Savings Time (EST/EDT) daily for input to current cycle. The final weekly transmission of data must be completed by 5:00 p.m. (EST/EDT). Any electronic data transfer transmission received after 5:00 p.m. (EST/EDT) will be considered part of the following business day workload. The Submission Processing Center must contact the ECC-MTB Mainframe Operations Branch Chief or Shift Manager on duty to alert them of an impending transmission. (This does not apply to accelerated cycles.)

2.7.9.11  
(01-01-2012)  
**Sort/Merge Operations**

- (1) The criteria for determining the starting time for ECC-MTB sort and merge operations will be equipment availability rather than completeness of receipts from Submission Processing Centers. Final sorting runs for all Master Files will begin as soon as practical after 5:00 p.m. (EST/EDST) on Thursday. Submission Processing Centers should notify ECC-MTB of their "Final Shipment/Transmission" (See IRM 3.30.123.16.3).
- (2) At ECC-MTB's option, any input tapes received after 5:00 p.m. (EST/EDST) on Thursday may be delayed from posting until the following cycle. If this occurs, these tapes will be identified for the sending Submission Processing Centers as soon as practicable.

2.7.9.12  
(01-01-2005)

**Edit Operations**

- (1) After the posting and analysis of master files, output data must be sorted, separated and edited.

2.7.9.12.1  
(01-01-2022)

**IMF Edit Operations**

- (1) The priority of IMF edit operations shall normally be as follows based on the due date for daily/weekly output.

| DATA                                    | Via     | Processing Week  | Following Week | Second Week |
|---|---------|--|----------------|-------------|
| Direct Deposit Refunds (EFT) (To HROC)  | EDT     | Within 2 work days after the Refund issue date (NLT 12:00) |                |             |
| NRPS, Notices,                          | EDT     | By 6:00 pm the next work day                               |                |             |
| Refund Transcripts                      | EDT     | By 6:00 am the following work day                          |                |             |
| Daily IDRS Data except AIMS             | EDT     | Following business day                                     |                |             |
| Weekly IDRS data except AIMS            | EDT     | By Saturday 4:00 pm  |                |             |
| SOI Sample Data                         | EDT     | By 6:00 am the following work day                          |                |             |
| Refund Reports (NTRR)                   | EDT     | By 6:00 am the following work day                          |                |             |
| Regular (Paper) Refunds (To HROC) *     | EDT     | Within 2 work days (NLT 12:00)                             |                |             |
| SPC Recap/ Analysis                     | EDT     | By 6:00 am the following work day                          |                |             |
| Transcripts                             | EDT     | By 6:00 am the following work day                          |                |             |
| Unpostables                             | EDT     | By 6:00 am the following work day                          |                |             |
| IDRS AIMS                               | EDT     | By 6:00 am the following work day                          |                |             |
| Accounting & Operating Report (Monthly) | CA-Disp | By 6:00 am the following work day                          |                |             |

| DATA   | Via       | Processing Week                                   | Following Week | Second Week |
|--|-----------|---|----------------|-------------|
| Other Weekly Output  | EDT/ Ship | By 6:00 am the following work day                 |                |             |
| IMF Interest Computation Date  |           | Refund issue date                                 |                |             |
| IMF Assessment Date — See Exhibit 2.7.9-1 (ECC-MTB Cyclical Schedule of Activity 2022) |           | It is the 3rd Monday after the weekly processing. |                |             |
| IMF Direct Deposit Refunds (EFT) Check Date  |           | Refund issue date plus 4 business days            |                |             |
| IMF Refund Check Date And Interest Determination Date                                  |           | Refund issue date plus 6 business days            |                |             |

2.7.9.12.2  
(01-01-2023)

#### BMF Edit Operations

- (1) The priority of BMF edit operations shall normally be as follows based on the due date for weekly output.

| DATA                                    | Via       | Processing Week              | Following Week | Second Week |
|---|-----------|------------------------------|----------------|-------------|
| Direct Deposit Refunds (EFT) (To HROC)  | EDT       |                              | Wednesday      |             |
| NRPS, Notices, & Refund Transcripts     | EDT       | By 6:00 pm the next work day |                |             |
| IDRS Data Except AIMS                   | EDT       | By Saturday 4:00 pm          |                |             |
| SOI Sample Data                         | EDT       | By 6:00 am the next work day |                |             |
| Refund Reports (NTRR)                   | EDT       | By 6:00 am the next work day |                |             |
| Regular (Paper) Refunds (To HROC) *     | EDT       | Friday**                     |                |             |
| SPC Recap/ Analysis                     | EDT       | By 6:00 am the next work day |                |             |
| Transcripts                             | EDT       | By 6:00 am the next work day |                |             |
| Unpostables                             | EDT       | By 6:00 am the next work day |                |             |
| IDRS AIMS                               | EDT       | Saturday 6:00 pm             |                |             |
| Accounting & Operating Report (Monthly) | Ship      | Friday                       |                |             |
| Other Weekly Output                     | EDT/ Ship | By 6:00 am the next work day |                |             |
| BMF Interest Computation Date           |           |                              | Monday         |             |

| DATA   | Via | Processing Week | Following Week | Second Week |
|--|-----|-----------------|----------------|-------------|
| BMF Assessment Date — See Exhibit 2.7.9–1 (ECC-MTB Cyclical Schedule of Activity 2022) |     |                 | Monday         |             |
| BMF Direct Deposit Refunds (EFT) Check Payment Date                                    |     |                 |                | Tuesday     |
| BMF Refund Check Payment Date and Interest Determination Date                          |     |                 | Tuesday        |             |

\* BMF 1041 Accelerated Refund Cycles: 202320

BMF 1120 Accelerated Refund Cycles: 202315, 202328 & 202341

\*\* See IRM 2.7.9.5(2).

2.7.9.13  
(01-01-2019)  
**Electronic Data Transfer  
— Output**

- (1) IMF Daily Processing (DP) electronic and BMF weekly output via Electronically Data Transfer (EDT) to Submission Processing Centers within 36 hours of completion, but no later than the days indicated in Section 2.7.9.4.1 and Section 2.7.9.4.2. Weekly output sent via EDT will be transmitted to Submission Processing Centers as soon as practical after the files have been created but no later than the days indicated in Section 2.7.9.4.1 and Section 2.7.9.4.2.
- (2) In order to conform with procedures regarding refund interest computation:
  - a. IMF Direct Deposit refund tapes should be transmitted to the HROC by noon within two workdays, excluding Federal holidays.
  - b. BMF Direct Deposit refund files have transmission due date of Wednesday following ECC-MTB's processing week and BMF regular refund files have a transmission due date of Monday, directly following ECC-MTB's processing week.
  - c. Per Bureau of Fiscal Services' (BFS) request, ECC-MTB should EDT the BMF Direct Deposit refund files and the BMF regular check refund files on Friday directly following processing, provided the BMF Direct Deposit and regular refund files are completed.

- 2.7.9.14  
(01-01-2022)  
**Cyclical Schedule of Activity**
- (1) This section specifies the work actions and their time frames for computer processing projects at ECC-MTB.
  - (2) ECC-MTB Cyclical Schedule of Activity 2022 (reference Exhibit 2.7.9-1(EX 3 - ECC-MTB Cyclical Schedule of Activity 2022)) reflects changes for 2022. These changes were made to assist ECC-MTB, National Office and Submission Processing Center personnel in being able to more readily identify projects and to improve the terminology communication gap that exists between Submission Processing Centers, National Office and ECC.
  - (3) During the course of the year, ECC-MTB performs a variety of projects for other Federal and State agencies. These are identified in ECC-MTB Cyclical Schedule of Activity 2022 (reference Exhibit 2.7.9-1(EX 3 - ECC-MTB Cyclical Schedule of Activity 2022)) with an ECC-MTB shipping date, which is to be regarded as a target date for planning purposes. ECC-MTB will do its best to make shipments by those dates. However, shipments will not be considered untimely if there is some slippage, because in most cases, the recipients are not expecting to receive this output on a rigid time schedule.
- 2.7.9.15  
(01-01-2023)  
**Agriculture and Economic Data**
- (1) For cycles 202304 through 202352, ECC-MTB will extract data from IMF Weekly input transactions and will electronically transmit the output file to the Census Bureau, the National Agriculture Statistics Service, the Social Security Administration, and the Bureau of Fiscal Services.
  - (2) For cycles 202303 through 202352, ECC-MTB will extract data from BMF Weekly input transactions and will electronically transmit the output file to the Census Bureau, the National Agriculture Statistics Service, the Social Security Administration, and the Bureau of Fiscal Services.
- 2.7.9.16  
(01-01-2012)  
**Document Locator Number (DLN) Search Request**
- (1) Information for Document Locator Number (DLN) search requests are shipped/FTP'd to ECC-MTB on a monthly basis. Separate tapes must be shipped/FTP'd for IMF and BMF. Each Submission Processing Center may submit 500 requests for each master file extract.
  - (2) Tapes from each of the Submission Processing Centers must be received at ECC-MTB by 5:00 p.m. (EST/EDST) on the Thursday before the scheduled IEM/BEM cycle. If files are not received by 5:00 p.m. (EST/EDST) on the Thursday before the IEM/BEM cycle, they will be processed in the next monthly extraction cycle. DLNs containing document code (DC) 97 should not be input by the Submission Processing Centers.
  - (3) ECC-MTB will ship listings of processed DLN requests to the Submission Processing Centers two weeks after the end of the monthly extraction cycles (BEM-A and IEM-F).
- 2.7.9.17  
(01-01-2023)  
**Accounting and Operating Reports (BRM and IRM-F)**
- (1) The reports of U. S. Internal Revenue Receipts are a summary (by abstract) of the application of receipts deposited. The report period begins October 1 of each fiscal year and is cumulative through September 30. These cumulative reports are produced monthly with an additional report produced (mid-October) called either "Thirteenth Month" or "Supplemental Report". Reference Exhibit 2.7.9-1, "EX 4 - ECC-MTB Accounting and Operating Reports Dates 2023" for the cycles the reports are produced and associated dates.

2.7.9.18  
(01-01-2008)  
**Certification of State  
FUTA Credits  
Introduction**

- (1) This subsection specifies work actions and their time frames for Computerized Certification of State FUTA Credits Processing for the Enterprise Computing Center - Martinsburg.

2.7.9.18.1  
(01-01-2009)  
**Coordination**

- (1) It is the responsibility of the FUTA Coordinator at ECC-MTB to:
- a. Notify SBSE Headquarters FUTA Staff of the states that have not furnished their certification data tapes by the time designated in Publication 4485. The Regional FUTA Coordinator will contact the state to determine the status of the data and inform National Office.
  - b. Notify the SBSE Headquarters FUTA Staff of the state data that cannot be processed because of incorrect format, invalid data, data is not readable, damaged, etc. SBSE Headquarters FUTA staff will provide the reason(s) to the Governmental Liaison Staff and/or state contact..
  - c. Coordinate with SBSE Headquarters FUTA Program Staff for scheduled running times when the normal deadlines are not met.
- (2) SB/SE Campus FUTA Coordinators — All telephone calls regarding problems with the FUTA recertification program will be made to Headquarters (HQ) FUTA Staff - HQ FUTA Staff will contact ECC-MTB.

2.7.9.18.2  
(01-01-2022)  
**Cyclical Time Table of  
Work Actions**

- (1) The following table provides time frames for work actions:



| WORK ACTION   | CYCLE         | COMPLETION DATE |
|---|---------------|-----------------|
| 1. State furnishes ECC-MTB with their TY2020 FUTA certification data.<br>a. Certification Data  |               | 01-30-2022      |
| 2. ECC-MTB will transmit, via secure data transfer, state/federal discrepancy data for states that furnished data to ECC-MEM.   | 30<br>(JEV-A) | 07-21-2022      |
| 3. Extract TY2021 Form 940 and Form 1041 Schedule H Data (to include the most recent ten tax periods) for returns posted since last year's cycle 39   | 39<br>(BEM)   | 09-05-2022      |
| 4. Extract TY2021 Form 1040 Schedule H Data (to include the most recent ten tax periods) for returns posted since last year's cycle 39 extraction.  | 39<br>(IEM)   | 09-05-2022      |
| 5. Form 940, Form 1041 Schedule H and Form 1040 Schedule H Data processed and merged, creating Identification Data to be transmitted to state agencies.   | 39<br>(JEY-F) | 09-22-2022      |
| 6. ECC-MTB validation of states Certification tapes: a. FUTA Coordinator at ECC-MTB notifies FUTA HQ analyst who, in turn, notifies the state of invalid data and requests replacement files. b. States should resubmit corrected tapes within 30 days. Processing of corrected data will begin upon receipt of tapes from states. c. All certification data received after scheduled production cycles will be processed on an ASAP basis. | 44<br>(JEV-A) |                 |
| 7. Extract and reformat F940 and F1041 to create (BMF) FUTA Master File.  | 52<br>(JEY-D) | 12-14-2022      |
| 8. Extract and reformat F1040 and F1040 to create (IMF) FUTA Master File.   | 52<br>(JEY-D) | 12-14-2022      |

| WORK ACTION   | CYCLE         | COMPLETION DATE |
|---|---------------|-----------------|
| 9. Extract and reformat F940, F1040 and F1041 to create BMF and IMF FUTA Master File. | 52<br>(JEY-D) | 12-14-2022      |

\*Target dates — Processing to be coordinated through Headquarters Staff. This processing is not scheduled until last year's program has been completed.

2.7.9.19  
(01-01-2023)  
**Statistics of Income (SOI)**

- (1) Statistics of Income (SOI) projects are conducted by the Statistics of Income Division at National Office. Computer processing for various SOI projects is accomplished at ECC-MTB. Lists of these projects, runs and frequency are located in "EX 5 - ECC-MTB Monthly Master File Extractions 2023" (reference Exhibit 2.7.9-1).

2.7.9.20  
(01-01-2023)  
**BMF Returns Transactions**

- (1) ECC-MTB maintains a file consisting of three years of return transactions data. Extraction of various data elements from this file is performed at ECC-MTB. (ECC-MTB processing symbol, BEM-B). Reference Exhibit 2.7.9-1 "EX 5 - Monthly Master File Extractions 2023" for extraction cycles, projects, symbols, cycle extracted and shipping dates.

2.7.9.21  
(01-01-2014)  
**Employee Plan Master File (EPMF)**

- (1) The Employee Plan Master File (EPMF) is a file consisting of various types of pension, profit sharing and tax-sheltered annuity plans. Updating and posting of this file is performed weekly along with monthly extractions. This file is maintained on a January through December basis.

2.7.9.21.1  
(01-01-2005)  
**EPMF Weekly Outputs**

- (1) EPMF weekly (PPW) outputs will be shipped by Friday of the cycle.

2.7.9.22  
(01-01-2006)  
**Individual Retirement Account Master File (IRAMF)**

- (1) The Individual Retirement Account Master File (IRAMF) was merged into the Individual Master File (IMF) in 2005.

2.7.9.23  
(01-01-2005)  
**Master File Extractions**

- (1) The following subsection contains information related to the BMF and IMF Master File Extractions.

2.7.9.23.1  
(01-01-2023)  
**BMF and IMF Monthly Extracts (BEM & IEM)**

- (1) Monthly Master File Extractions are performed at ECC-MTB at four-week (sometimes five-week) intervals. Each extraction actually spans a three-week time frame.
- (2) The cycle designation is given as the first week of the three-week period. For example, extractions to be performed in weeks 39–41 are given the designation of YYYY39. They begin in week 39 and are completed in week 41. Normally, all output from these extractions will be shipped/electronically trans-

mitted by ECC-MTB by Friday of the third week. In the aforementioned example, it would be Friday of week 41. However, unless that output is essential to a continuance of scheduled processing at either ECC-MTB or Submission Processing Centers, shipments made in time to reach the recipients by the following Monday will be considered timely.

| <b>ECC-MTB CYCLE</b> | <b>ECC-MTB SHIPPING DATE</b> |
|----------------------|------------------------------|
| 202304               | 02-13-2023                   |
| 202308               | 03-10-2023                   |
| 202313               | 04-14-2023                   |
| 202317               | 05-12-2023                   |
| 202321               | 06-09-2023                   |
| 202326               | 07-14-2023                   |
| 202330               | 08-11-2023                   |
| 202334               | 09-08-2023                   |
| 202339               | 10-13-2023                   |
| 202343               | 11-10-2023                   |
| 202347               | 12-08- 20223                 |
| 202352               | 01-12-2024                   |

2.7.9.24  
(01-01-2005)  
**Information Returns  
Processing — ECC-MTB**

- (1) This subsection provides processing time frames for various Information Returns Processing (IRP) accomplished at ECC-MTB.

2.7.9.24.1  
(01-01-2022)  
**Paper Returns  
Processing (IAW-F)**

- (1) The following table provides timeliness information related to **Paper IRP Processing**:

|  | <b>TY2021</b> | <b>Begin</b> | <b>Complete</b> |
|--|---------------|--------------|-----------------|
| (a) SCRS Subsequent year schedule K-1 tapes held at ECC-MTB should be processed with TY 2020 - K-1s filed during 2020.   | X             | 01-28-2022   | 01-26-2023      |
| (b) Receive paper source information returns from Submission Processing Centers (domestic and foreign). Expediently process receipts for IRMF (Subsection 12) and Payer Master File (Subsection 13 & 14). Send Summary Reports to Analyst (K-1 Project). | X             | 01-28-2022   | 01-26-2023      |
| (c) Format No-TIN (Taxpayer Identification Number) Information Returns (IRP) (domestic and foreign).   | X             | 01-28-2022   | 01-26-2023      |
| (d) Format TIN Information Returns (domestic and foreign).   | X             | 01-28-2022   | 01-26-2023      |
| (e) Validate Payee TIN Information Returns (Domestic, Schedule K-1, and Foreign) against the DM1/NAP and EIN/Name Control File.  | X             | 01-28-2022   | 01-26-2023      |
| (f) Send IRP Document Control Report as created to NCFB, Project 405 Analyst.  | X             | 01-28-2022   | 01-26-2023      |

|  | TY2021 | Begin      | Complete   |
|--|--------|------------|------------|
| (g) Receive and process late received and processed information returns (with TINs, domestic and foreign). | X      | 01-28-2022 | 01-26-2023 |

2.7.9.24.2  
(01-01-2022)  
**Electronic Magnetic  
Media Processing  
(IAW-F, -M & -P)**

- (1) The following table contains timeliness information related to **Magnetic Media Processing**:

|  | TY2021 | Begin      | Complete   |
|--|--------|------------|------------|
| (a) Process all electronic magnetic media files submitted by payers/transmitters at ECC-MTB on a weekly basis.             | X      | 01-28-2022 | 12-31-2022 |
| (b) Receive and process Information Returns Forms 1099-SSA from HHS/ SSA and Form 1099-RRB from Railroad Retirement Board. | X      | 01-28-2022 | 12-31-2022 |
| (c) Process prior year's data from TY2017-2020.  | X      | 01-28-2022 | 12-31-2022 |
| (d) Format TIN and No-TIN Information Returns (domestic and foreign).  | X      | 01-28-2022 | 12-31-2022 |
| (e) Validate payee against the DM-1/NAP and EIN/Name Control Files.  | X      | 01-28-2022 | 12-31-2022 |
| (f) Production Support Processing (IAW-F).   | X      | 01-28-2022 | 12-31-2022 |
| (g) Send IRP Document Control Report as created to NCFB Project 405 Analyst  | X      | 01-28-2022 | 12-31-2022 |

- (2) The following table contains timeliness information related to **CTW/8805/8288A Information Returns Processing**.

|   | <b>TY2021</b> | <b>Begin</b> | <b>Complete</b> |
|---|---------------|--------------|-----------------|
| (a) process all CTW/8805/8288A files submitted by CTW section and DCC         | X             | 01-28-2022   | 12-31-2022      |
| (b) Reformat Payee TIN and No TIN Information Returns (domestic and foreign). | X             | 01-28-2022   | 12-31-2022      |
| (c) Validate payees against DM1/NAP and EIN/Name control file.                | X             | 01-28-2022   | 12-31-2022      |
| (d) Production Report Process (IAW-W).  | X             | 01-28-2022   | 12-31-2022      |
| (e) Send IRP Document Control Report as created to NCFB, Project 405 Analyst. | X             | 01-28-2022   | 12-31-2022      |

2.7.9.24.3  
(01-01-2022)  
**Combined Federal/State  
(CFSFP) Filing Program  
(IEV-E)**

- (1) The following table provides timeliness information for **Combined Federal/State Program**:

|  | TY2021 | Begin      | Complete   |
|--|--------|------------|------------|
| (1) CFSFP Filer submit magnetic/electronic records to satisfy both Federal and State requirements.   | X      | 01-29-2022 | 12-31-2022 |
| (2) ECC-MTB will sort/merge CFSFP files.   | X      | 01-29-2022 | 12-31-2022 |
| (3) ECC-MTB will process CFS Files on a weekly basis.  | X      | 01-29-2022 | 12-31-2022 |
| (4) ECC-MTB will split merged file into state files and ship to states.  |        |            |            |
| -- 1st shipment (CY 14)  | X      |            | 04/06/2022 |
| -- 2nd shipment (CY 20)  | X      |            | 05/20/2022 |
| -- 3rd shipment (CY 25)  | X      |            | 06/24/2022 |
| -- 4th shipment (CY30)   | X      |            | 07/29/2022 |
| -- 5th shipment (CY37)   | X      |            | 09/16/2022 |
| -- 6th and final shipment (CY 52)  | X      |            | 12/30/2022 |
| (5) Forward copies of State Transmission Report to National Office and appropriate section of report to states. The report should be created each time a state file is created in IRM 2.7.9.18.3(4). |        |            |            |

2.7.9.24.4  
(01-01-2022)  
**Combined Annual Wage  
(CAWR) Processing**

- (1) The following table contains timeliness information for **W-2 Input Data Processing**:

|  | TY2021 | Begin      | Complete   |
|--|--------|------------|------------|
| (a) All files will be received from Social Security Administration.                                  |        |            |            |
| (b) Receive and process tape source and paper source files of Valid/Invalid/No-TIN Forms W-2 (CAW-A) | X      | 12-07-2021 | 12-13-2022 |
| (c) Send reports to NCFB, (valid and correction counts)  | X      | 01-03-2022 | 12-31-2022 |

(2) The following table contains timeliness information related to **W-3 Reconciliation Processing (CAV)**:

|  | TY2021     |            |
|--|------------|------------|
|  | Begin      | Complete   |
| (a) Receive tape files of Forms W-3.   | 01-07-2022 | 12-16-2022 |
| (b) Read and validate SSA form W-3 files periodically. CAV-TYYYCC - MONTHLY (CY 16, 20, 25, 29, 32, 38, 42, 46, 51).   | 04-21-2022 | 12-23-2022 |
| (c) Receive Forms 1096 Project 102-62 Input to 402-03 (CY 38 & 10).  | 09-22-2022 | 03-09-2022 |
| (d) Reformat W-3/1096 records and match W3 records against the Master File on EIN (Employer Identification Number) and Name Control. Send Non-matching unpostable W-3 records to Cincinnati SPC. CAV-TYYYCC - MONTHLY (CY 16, 20, 25, 29, 32, 38, 42, 46, 51). | 04-21-2022 | 12-23-2022 |
| (e) Post prior year W-3 records to BMF. CAV-TYYYCC - MONTHLY (CY 16, 20, 25, 29, 32, 38, 42, 46, 51).  | 04-21-2022 | 12-23-2022 |
| (f) Create CAWR module during BMF conversion.  | 01-03-2023 | 01-07-2023 |
| (g) Post W-3/1096 records to BMF.  | 01-30-2023 | 02-03-2023 |



- (3) The following table contains timeliness information related to **Processing SSA Cases:**

|  |           | <b>Begin</b> | <b>Complete</b> |
|--|-----------|--------------|-----------------|
| (a) Unresolved SSA non-revenue cases are sent from SSA . Create file (Run 402-50) for BMF processing which will eventually generate notices. (CAM-YYYYCCA - MONTHLY) (CY 03, 07, 10, 15, 19, 24, 28, 32, 37, 41, 46) | TY2019/20 | 01-18-2022   | 11-18-2022      |
| (b) Create annual file for BMF civil penalty processing (YYYYCCA-ANNUAL)(CY 50)  | TY2019    | 12-08-2022   | 12-16-2022      |

2.7.9.24.5  
(01-01-2022)  
**Payee TIN Perfection Program**

- (1) The following table contains timeliness information related to the **Payee TIN Perfection Program:**

**Note:** Due to Modernization efforts, various TIN Perfection dates may be subject to change.

## 2.7 Information Technology (IT) Operations

|  | <b>TY2021</b> | <b>Begin</b>                        | <b>Complete</b>                  |
|--|---------------|-------------------------------------|----------------------------------|
| (a) Perform the extract of the IMF entities from cycle 202226.   | X             | 06-24-2022                          | 06-30-2022                       |
| (b) Perform the extract of the BMF entities from cycle 202226.   | X             | 06-24-2022                          | 06-30-2022                       |
| (c) Generate the IMF and BMF Address Ferret Key through the FINALIST software product and make related sort runs.  | X             | 11-11-2022                          | 11-17-2022                       |
| (d) Generate the Address Ferret Key on the invalid and No-TIN Information Returns records as in the previous year's IMF/BMF address ferret key files and make related sort runs. | X             | 01-28-2022<br>(Approximately CY 05) | 11-17-2022<br>(Cutoff for CY 46) |
| (e) Match the PRIOR year's IMF/BMF Address Ferret Key files against current year IRP records (As Needed).  | X             | 01-28-2022<br>(As Needed)           | 11-17-2022                       |
| (f) Extract out from the Modernize IRPS dot Z dot U files for records that is for 2nd TIN Perfection pass. Place records weekly on the 4050921 file.                             | X             | 02-03-2022<br>(CY 05)               | 11-24-2022<br>(CY 47)            |
| (g) Match unperfected IRP DOCs from (f) above against current year's IMF/BMF Address Ferret Key files.   | X             |                                     | 11-24-2022<br>(CY 47)            |

|  | TY2021 | Begin                    | Complete                 |
|--|--------|--------------------------|--------------------------|
| (h) Extract out from the Modernize IRPS dot Z dot U files for records that is for Supplemental TIN Validation pass. Place records weekly on the 4050913 file | X      | 02-03-2022<br>02-03-2021 | 01-24-2023<br>01-27-2021 |
| (i) Match records from (h) above against the DM1/NAP and EIN/ Name Control files for latest TIN/Name Control updates.  | X      | 11-30-2022<br>(CY 48)    | 01-24-2023<br>(CY 04)    |

2.7.9.24.6  
(01-01-2022)  
**ECC-MTB Assimilation  
(IAW-C) and  
Correlation (IAS-E)**

- (1) The following table contains timeliness information related to **ECC-MTB Assimilation and CFOL File Correlation and Creation.**

|  | TY2021               |
|--|----------------------|
| (a) Complete extract of IMF for preview and correlation (404-25) CREF/FOF Monthly Extraction. Make related sort runs.    | X (CY 04 - CY 52/53) |
| (b) Create tickler record for sole proprietor EIN documents. (Projects 104) (IAM-C)                                      | X (CY 04 - CY 52/53) |
| (c) Merge, update and segment IMF major. (404-27) (IAS-C)  | X (CY 30)<br>(CY 47) |
| (d) Run final document summaries against IMF underreporter (correlation). Run the related accounting and balancing runs. | X                    |
| (e) Run IMF collection correlation addressing and related accounting and balancing runs. (IAS-E)                         | X (CY 34)<br>(CY 50) |

## 2.7 Information Technology (IT) Operations

2.7.9.24.7  
(01-01-2021)

### Employee Tax Compliance (IAY-K)

- (1) The following table contains timeliness information related to **IRS Employee Tax Compliance** for Tax Years 2019 and 2020 to be processed in 2021.

|  | Begin  | Complete   |
|--|--|--|
| (a) Receive employee roster file, match against CREF/ FOF, NAP Spouse Cross Reference Files monthly; sort outputs to create employee tickler file. (Runs 403-30/ 32/ 33/ 35/ 36/ 37) | (CY 04) 01-29-2021<br>(CY 08) 02-26-2021<br>(CY 13) 04-02-2021<br>(CY 17) 04-30-2021<br>(CY 21) 05-28-2021<br>(CY 26) 07-02-2021<br>(CY 30) 07-30-2021<br>(CY 34) 08-27-2021<br>(CY 39) 10-01-2021<br>(CY 43) 10-29-2021<br>(CY 47) 11-26-2021<br>(CY 52) 12-31-2021 | (CY 04) 02-01-2021<br>(CY 08) 03-01-2021<br>(CY 13) 04-05-2021<br>(CY 17) 05-03-2021<br>(CY 21) 05-31-2021<br>(CY 26) 07-05-2021<br>(CY 30) 08-02-2021<br>(CY 34) 08-30-2021<br>(CY 39) 10-04-2021<br>(CY 43) 11-01-2021<br>(CY 47) 11-29-2021<br>(CY 52) 01-03-2022 |
| (b) Run IMF extract to create IRS Employee Tax Compliance data Records, monthly. (Runs 403-04).  |  |  |

2.7.9.24.8  
(01-01-2021)

### Regular Delinquency Programs (IAS-A, -B, IAW-E)

- (1) The following table contains timeliness information related to the **Regular Delinquency Programs** for Tax Year 2020.

|   | Begin                                | Complete                       |
|---|--------------------------------------|--------------------------------|
| a. Correlate NF Cases (semiannual)  | 202134                               | 202152                         |
| b. Build NF inventory (semi annual).  | 202101                               | 202135                         |
| c. Extract NF documents from IRMF for NF Inventory (1st Issuance and preview) | 202139                               | 202139                         |
| d. Post TC140s to IMF cycles (Preview and 1st Issuance).                      | 202141<br>202147<br>202148<br>202149 | 202141<br>202147<br><br>202149 |

2.7.9.24.9  
(01-01-2009)  
**IDRS Sensitive SSN  
Program (IAB-A)**

- (1) An IRS employee file will be received from NFC biweekly. A contractor/TIGTA employee file will be received from IAP biweekly. Upon receipt, biweekly processing (IAB-A) will create:
  - a. An Employee Tickler File Biweekly
  - b. An IDRS Security File Biweekly
- (2) Biweekly processing should continue indefinitely. Contact the analyst for any clarifications.

2.7.9.24.10  
(01-01-2019)  
**Underreporter Program**

- (1) The following table contains timeliness information related to the **Underreporter Correlation (IAS-U)**:

|   | 1st<br>Correlation | 2nd<br>Correlation | 3rd<br>Correlation |
|---|--------------------|--------------------|--------------------|
| (a) IMF 70161 Extract URP10                                     | YYYY30             | YYYY52             | YYYY13             |
| (b) Produce Underreporter Cases<br>(URP - 17,19,25,28,29,31,32) | YYYY34             | YYYY05             | YYYY16             |

- (2) **Weekly Selection and Processing (IAW-U)** AUR Case Select after producing Underreporter Cases.

|  | Begin                     | Complete                  |
|--|---------------------------|---------------------------|
| (a) Select Underreporter Cases (URP-61); forward AUR/RTF records to Submission Processing Center. Produce Selected IRMF Request Ticklers. Post TC922s. |                           | Tuesday                   |
| (b) Segment Selected IRMF Ticklers (URP-33).   |                           | Wednesday                 |
| (c) Extract Selected Case Minors from IRMF (load module URP-35).   |                           | Thursday                  |
| (d) Sort minor documents (URP-37). Merge Major and Minor documents (URP-45). Send AUR Case Files to Submission Processing Centers.                     | Monday of following cycle | Friday of following cycle |

2.7.9.24.11  
(01-01-2010)

**Weekly/Monthly  
Selections**

- (1) Weekly Selections from the Information Returns Master File (IRMF) are performed at ECC-MTB based on requests received via command code IRPTR. However, at four week intervals (monthly), additional selections are made for a variety of other users requesting information from the IRMF. All selected data will be shipped no later than two weeks after processing.

2.7.9.24.12  
(01-01-2022)

**Payer Master File  
(Information Returns)  
Penalties (BAY-E)**

- (1) The following table contains timeliness information related to the **Information Returns Penalties Program**:

|   | TY2020 | Begin      | Complete   |
|---|--------|------------|------------|
| (a) Receive IIP TIN Penalty Ticklers, File 406-46-11.   | X      | 04-25-2022 | 05-02-2022 |
| (b) Ship IIP Drop Notification File 102-8A-13 which contains Below Tolerance, Federal Agency and Foreign drop information to IIP.   | X      | 04-25-2022 | 05-02-2022 |
| (c) Create HUB Research Listings.   | X      | 04-25-2022 | 05-02-2022 |
| (d) Electronically send PMF Penalty Notices and Transcripts to HUB Submission Processing Center.                                    | X      | 04-25-2022 | 05-02-2022 |
| (e) Analyze and extract designated types of PMF Civil Penalty transactions at HUB Submission Processing Centers                     | X      | 06-06-2022 | 06-11-2022 |
| (f) Electronically send PMF Penalty Notices to CPS-W and PSC.   | X      | 06-20-2022 | 07-01-2022 |
| (g) Mail penalty proposal notices to payers. Coordinate High Vol. TIN Penalty notices with CD/DVD TIN Listings for ECC-MTB mailout. | X      | 07-06-2022 | 08-26-2022 |
| (h) Drop old year and add new year Civil Penalty Recreate Notices; and begin processing Recreate Requests                           | X      | 08-08-2022 | 08-09-2022 |

2.7.9.24.13  
(01-01-2022)  
**Payer Master File**  
**(BAY-B, -D, -F, -L;**  
**BAW-A, -M, -P, -T, -W)**

(1) The following table contains timeliness information related to **Payer Master File (PMF)**:

|   | TY2021 | Begin      | Complete                |
|---|--------|------------|-------------------------|
| Batch Processing  |        |            |                         |
| (a) Receive all original waivers and extensions transactions for PY2021.  | X      | 05-10-2022 | 12-12-2022              |
| (b) Receive all corrected unpostable waivers and extensions for PY2021.   | X      | 05-10-2022 | 12-12-2022              |
| (c) Receive paper and OCR 1096 records from all Submission Processing Centers.  | X      | 01-31-2022 | 12-12-2022              |
| (d) Reformat PMF to TY2021 format (BAW-M).  |        | 01-31-2022 | 02-24-2022              |
| (e) Weekly post all receipts to the PMF.  |        | 01-31-2022 | 12-12-2022              |
| (f) Weekly validate unposted records against the EIN/Name Control File and DM-1 Name Control File.                                  |        | 01-31-2022 | 12-12-2022              |
| (g) Weekly Linkage with BMF/IMF to update PMF entities.   |        | 01-31-2022 | 12-12-2022              |
| (h) Weekly forward and receive PY2021 unpostable items from PMF posting and validation to GUF in all Submission Processing Centers. |        | 07-16-2022 | 12-24-2022              |
| (i) Produce TY2021 PMF tables.  |        | 01-31-2022 | 12-14-2022 <sup>1</sup> |
| (j) PATRA and generated transcripts weekly.   |        | 03-26-2020 | 03-25-2021              |
| (k) GAM (BAY-TY19B)   |        | 03-26-2020 | 03-25-2021              |
| (l) GAM (BAY-TY20B)   |        | 03-26-2020 | 03-25-2021              |
| (m) Payer Masterfile On-line  | X      | 03-26-2020 | 03-25-2021              |



**Note:** The PMF is now maintained on-line at ECC-MTB. Submission Processing Centers can access the PMF via IDRS using command code PMFOL.

2.7.9.24.14  
(01-01-2022)  
**Incorrect TIN Backup  
Withholding and  
Incorrect Penalty  
Program (IAS-W and  
IAY-P)**

- (1) The following table contains timeliness information related to **Incorrect TIN Backup Withholding:**

|   | TY(PASS)  | Begin      | Complete   |
|---|-----------|------------|------------|
| <b>Backup Withholding (BWH)</b>   |           |            |            |
| (a) Receive information returns qualifying for BWH from the Modernize IRPS dot C files.   | 2020 (P1) | 01-28-2021 | 07-28-2021 |
|   | 2020 (P2) | 07-29-2021 | 01-27-2022 |
|   | 2021 (P1) | 01-28-2022 | 07-28-2022 |
|   | 2021 (P2) | 07-29-2022 | 01-24-2023 |
| (b) Process BWH Information Returns by PAYER. Create BWH Cases.   | 2020 (P1) | 07-27-2021 | 08-24-2021 |
|   | 2020 (P2) | 01-25-2022 | 03-22-2022 |
|   | 2021 (P1) | 7-27-2022  | 08-24-2022 |
|   | 2021 (P2) | 01-25-2023 | 03-22-2023 |
| (c) NDM the BWH PAPER CP2100A and P2100 notice listing to the designated IAP/Print silos for printing at either CPS west or east. | 2020 (P1) | 09-01-2021 | 10-30-2021 |
|   | 2020 (P2) | 04-04-2022 | 05-01-2022 |
|   | 2021 (P1) | 08-30-2022 | 10-30-2022 |
|   | 2021 (P2) | 04-04-2023 | 05-01-2023 |
| (d) Mail BWH-CD/DVD cases to payers on notice date.   | 2020 (P1) | 10-13-2021 | 10-14-2021 |
|   | 2020 (P2) | 04-13-2022 | 04-14-2022 |
|   | 2021 (P1) | 10-12-2022 | 10-13-2022 |
|   | 2021 (P2) | 04-12-2023 | 04-13-2023 |

- (2) The following table contains timeliness information related to the **Incorrect Information Penalty Program.**

|  | TY2020 | Begin      | Complete   |
|--|--------|------------|------------|
| Incorrect Information<br>Penalty (IIP) IAY-P   |        |            |            |
| (a) Receive Information Returns qualifying for IIP from 405-09, 406-01, 406-T1 & 406-T8  | X      | 01-24-2022 | 03-24-2022 |
| (b) Process IIP Information Returns by payer. Create IIP                                 | X      | 05-02-2022 | 07-01-2022 |
| (c) Electronically merge paper listing with 972CG notice and NDM to the FAP print silos. | X      | 05-02-2022 | 07-01-2022 |
| (d) Generate IIP CD/DVDs for penalty cases.  | X      | 05-02-2022 | 08-26-2022 |

2.7.9.24.15  
(01-01-2022)  
**Backup Withholding —  
Unreported Income**

- (1) The following table contains timeliness information related to **Backup Withholding — Unreported Income Monthly Processing (IAM-T)**:

|  | <b>Begin</b> | <b>Complete</b> |
|--|--------------|-----------------|
| (a) Perform pre-extract, extract and post-extract processing. This will involve monthly IMF extracts and monthly IRMF extracts. Produce Payer Notice Files, Payee Notice File and error files for shipment to Submission Processing Centers. | 01-31-2022   | 12-26-2022      |

(b) Schedule of receipt and shipping dates:

| <b>ECC-MTB IRMF<br/>EXTRACT CYCLE</b> | <b>SHIPPING DATE<br/>OF NOTICE/ERROR<br/>FILES</b> |
|---------------------------------------|--|
| 202204                                | 01-28-2022   |
| 202208                                | 02-25-2022   |
| 202213                                | 04-01-2022   |
| 202217                                | 04-29-2022   |
| 202221                                | 05-27-2022   |
| 202226                                | 07-01-2022   |
| 202230                                | 07-29-2022   |
| 202234                                | 08-26-2022   |
| 202239                                | 09-30-2022   |
| 202243                                | 10-28-2022   |
| 202247                                | 11-24-2022   |
| 202252                                | 12-28-2022   |

- (2) The following table contains timeliness information related to **Backup Withholding — Unreported Income Annual Processing (IAM-T)**:

|   | <b>TY2021</b> | <b>Begin</b> | <b>Complete</b> |
|---|---------------|--------------|-----------------|
| (a) Create tickler file for input to IMF monthly extract .  | X             | 10-04-2022   | 10-11-2022      |
| (b) Input tickler to monthly extract.   | X             | 10-18-2022   | 10-25-2022      |
| (c) Complete post extract processing and generate payee and payer notice files for shipment to Submission Processing Centers. | X             |              | 11-01-2022      |

2.7.9.24.16  
(01-01-2023)  
**IRMF Valid Request File  
— Specific IRP  
Document Transcripts**

- (1) ECC-MTB will ship processed IRMF requests files to Submission Processing Centers weekly — by Tuesday of each week except for approximately every fourth week when the files are shipped by Friday. (Reference Exhibit 2.7.9-1, “EX 5 - ECC-MTB Monthly Master File Extractions 2023”.) The cycles for shipment on Friday are Cycles 04, 08, 13, 17, 21, 26, 30, 34, 39, 43, 47 and 52.

2.7.9.24.17  
(01-01-2022)  
**Information Returns  
Program Case Analysis  
System (IRPCA)(IAM-G)**

- (1) The following table contains timeliness information related to the **Information Returns Program Case Analysis System**.

|   | <b>Cycle</b>                         | <b>Begin</b>               |
|---|--------------------------------------|----------------------------|
| (a) The Active IRP Tickler is used as a recirculating file which is run monthly against the IMF. Newly created Underreporter Compliance Records will be added to Active IRP Ticklers monthly during the Fiscal Year. Data is processed for no more than three years at a time: current Fiscal Year (FY), FY minus 2, and FY minus 3. Underreporter Cases. | Runs<br>Monthly<br>Starting<br>Cycle | 10-21-2021 &<br>01-28-2022 |
|   | 202043                               | 10-21-2021                 |
|   | 202147                               | 11-29-2021                 |
|   | 202152                               | 12-29-2021                 |
|   | 202204                               | 01-28-2022                 |
|   | 202208                               | 02-25-2022                 |
|   | 202213                               | 03-31-2022                 |
|   | 202217                               | 04-28-2022                 |
|   | 202221                               | 05-26-2022                 |
|   | 202226                               | 06-30-2022                 |
|   | 202230                               | 07-28-2022                 |
|   | 202234                               | 08-25-2022                 |
|   | 202239                               | 09-28-2022                 |
| (b) Using tickler file, extract Underreporter data during the monthly 701 extract. (IAM-G) (407-03)   | Runs<br>Monthly                      | 01-28-2022                 |
| (c) Using IMF extracted data, update the IRPCA Archive File monthly. (Runs 407-13, 407-17, 407-21, -22, -23, & -24)   | Runs<br>Monthly                      | 02-25-2022                 |
| (d) Underreporter IRPCA Reports   | Produced Monthly                     |                            |
| (e) Produce IRPCA Penalty Ticklers (Run 407-50)   | 202147<br>202152                     | 11-29-2021<br>12-29-2021   |
| (f) Extract IRPCA Penalty Records (Run 407-54)  | 202147<br>202152                     | 11-29-2021<br>12-29-2021   |
| (g) Build Penalty Transaction Aggregates (Run 407-55)   | 2022147<br>202152                    | 11-29-2021<br>12-29-2021   |

2.7.9.24.18  
(01-01-2022)  
**IRMF Extract for State  
Tax Agencies**

- (1) Provide return data for Tax Year 2022 to state tax agencies to assure taxpayer compliance with state tax laws. (Authority IRC 6103 (d))
  - a. Should begin on 02-17-2022.
  - b. Should be completed by 12-08-2022.

2.7.9.24.19  
(01-01-2022)  
**1042-S Program  
(IAW-TYXXZ)**

- (1) The following table contains timeliness information related to a foreign person's U.S. source of income subject to withholding program.

|  | <b>TY2021</b> | <b>Begin</b> | <b>Complete</b> |
|--|---------------|--------------|-----------------|
| Process CTW data FTP'd on a weekly basis | X             | 02-08-2022   | 12-16-2022      |

2.7.9.25  
(01-01-2009)  
**Enterprise Computing  
Center - Martinsburg  
(ECC-MTB) Timeliness  
Requirements For  
Corporate Files On-Line  
(CFOL) and the Tax  
Return Database (TRDB)**

- (1) This subsection contains timeliness information related to Corporate Files On-Line (CFOL) and the Tax Return Database (TRDB).

2.7.9.25.1  
(01-01-2021)  
**CFOL Background**

- (1) CFOL provides service wide on-line access to master file information residing at ECC-MTB via the Real Time network.
- (2) This capability places certain data files on-line which are accessible through terminals in the Real Time network. The corporate files reside on data bases located at ECC-MTB. Specific command codes for the National Account Profile (NAP).
- (3) The corporate databases are composed of the following master files: Individual (IMF), Business (BMF), Employee Plans (EPMF), Payer (PMF), and Information Returns (IRMF). Other files available on the CFOL network include the Returns Transaction File (RTF), Centralized Authorization File (CAF), Information Reporting Program (IRP), Name Search Facility (NSF), Recoverable Retention Register (RRR), and Preparer Listing.
- (4) The Returns Inventory and Classification System (RICS) database contains information on Employee Plans and Exempt Organizations (EP/EO). Users may access information related to EP/EO returns via X/Windows Motif or an off-the-shelf ad hoc query package.
- (5) Until TY2010 the Tax Return Database (TRDB) system stored 100% of Electronic Filing (ELF), Electronic Management Subsystem (EMS) and Telefile information submitted on Forms 1040, 1040A and 1040EZ plus all related forms and schedules. For TY2011 and TY2012, TRDB ran parallel with MTRDB (Modernized Tax Return Database), storing a portion of the electronically filed data. Additionally, Forms 941 and 1041 data received via BMF magnetic tape, EMS and Telefile is also received by TRDB at ECC-MTB for TY1998 through 2015. Form 1065 Electronically filed Partnership Returns (EFS 1065) are stored on TRDB for TY1998 through TY2006 when it was discontin-

used for TY2007 processing. ELF, EMS, Telefile and other legacy systems have since retired. If there is any data stored on TRDB from TY1998 through the current year, it will remain on the database until it no longer meets CSED retention criteria. The GMF portion of the tax return will continue to be available. This includes the transcribed fields for the paper filed and MeF tax returns. Command Code TRDBV allows the IDRS user read only access to the tax return information, filer information and pipeline processing status history information. Command Code TRPRT allows the IDRS user to request a graphical print of an electronically filed tax return stored on TRDB for TY 2014 and prior. Graphic prints will not be available after TY2014 due in part to users having access to the Employee User Portal (EUP) to retrieve a copy of an electronically filed tax return. TRDB Transcripts are available using command code TRPRT(T) or TRDBV using access code YP or YQ. Command Code TRERS is used for document perfection.

- (6) Command Code TRPRT allows the IDRS user to request a graphical print of an electronically
- (7) filed tax return stored on TRDB for TY 2014 and prior. Graphic prints will not be available after
- (8) TY2014 due in part to users having access to the Employee User Portal (EUP) to retrieve a copy
- (9) of an electronically filed tax return. TRDB Transcripts are available using command code TRPRT(T)
- (10) or TRDBV using access code YP or YQ. Command Code TRERS is used for document perfection.
- (11) Corporate Files On-Line (CFOL) provides many benefits such as:
  - a. increased research capabilities
  - b. fewer "research only" modules maintained on the Integrated Data Retrieval System (IDRS) Taxpayer Information File (TIF)
  - c. expanded error detection and up-front unpostable resolution
  - d. enhanced tax processing through prompt access to reference data
  - e. providing current information to field personnel
- (12) **ECC-MTB CFOL Real-Time Availability Schedule:**
  - a. The ECC-MTB Production SACS is scheduled to be available 24 X 7 except during scheduled maintenance and from approximately 0400 to 0410 hours (local computing center time) daily for End Day processing. A principle period of maintenance (PPM) is reserved for Production SACS transmittal activation on Thursdays between 0500 and 0600 hours (Eastern Time) for ECC-MTB and 0430 and 0530 hours (Central Time) for ECC-MEM. The maintenance window is dependent upon the extent of the changes to be implemented.
  - b. CFOL availability is 24 X 7. Any maintenance that would impact ECC-MTB CFOL availability must be scheduled through an ECC-MTB Change Request, receive tech review, and receive ECC-MTB Change Control Board (CCB) approval. After CCB approval an info alert will be issued with details regarding the CFOL unavailability. Users will be given

advanced notice before CFOL is taken down for scheduled maintenance. Info alerts will also be issued for any unscheduled ECC-MTB CFOL outages.

- c. When maintenance is scheduled, users may experience a brief interruption to CFOL when CICS regions are transferred between ECC-MTB Systems. ECC-MTB and ECC-MEM perform annual power outages for preventive maintenance on Labor Day and Columbus Day holidays. CFOL, all systems and databases at ECC-MTB are unavailable and users are notified in advance of power outages.
- d. ECC—MTB runs daily maintenance from 0600-0700 hours (Eastern Time) and during this time, users to CFOL may encounter a locked account, but this will only be temporary and the user should try back in five minutes. Also, ECC-MTB runs daily image copies (backups of all databases) with minimal impact to users. If a re-organization of files is required, users could experience locked files and they should try back later. If a database file needs to be recovered to an earlier point in time, an info alert will be sent out informing the field of the cause and when they could expect to have the file back up for processing.

2.7.9.25.2  
(01-01-2023)  
**Client/Server  
Applications**

- (1) GMFCK is a program which executes twice daily for Submission Processing Centers in the processing of paper returns. Each Submission Processing Center will submit a file (via CONNECT:Direct) to ECC-MTB, first for validation and data retrieval in run RTM88 and secondly in run RTM89 for processing against the Duplicate TIN Use Database (commonly referred to as DUPDB or DUPTIN). GMFCK determines the type of process to be performed, via a field known as PROCESS-TYPE-CD.
  - a. A request to validate against the DM1 will be routed to a subroutine called DM1CK for processing. Dependent TINs from the 1040 and Schedule EIC forms are validated along with primary TINs and information retrieved from the DM1 for those TINs. In addition, for primary TINs the most recent filing status is retrieved from the NAP, as well as the last secondary TIN (if one is present on the NAP) associated with that primary TIN.
  - b. A request to process against the Duplicate TIN Use Database will be routed to a subroutine called TD3DUPCK
- (2) Questionable Refund Program (QRPCK — i.e., RTM81). QRPCK will retrieve information from the DM1 pertaining to dependent TINs, primary TINs, and secondary TINs.
- (3) DM1CK (i.e., DM1CKB — for DM1CK batch access — and DM1CKC for CICS access) accesses the DM1 and validates TIN and name control for TINs. In addition, if TIN/name control match, information maintained on the DM1 is returned to the calling program. This information may include date of birth, date of death, gender, citizenship information, and name control information. DM1CK is a subroutine currently called by the NAP validation batch programs, GMFCK, QRPCK (DM1CKB), and by the CICS NAP validation program, ERSCK (DM1CKC).
- (4) TD3DUPCK — DUPCK, as it is commonly referred to, is a subroutine that checks for prohibited duplicate users of TINs on the DB2 Duplicate TIN Use Database for the current processing year. This database is created and maintained within the Tax Data On-Line Branch by the On-Line Data and Access Section. Both electronically filed returns and paper returns are processed



against the DUPDB in order to record the various use of TINs and to identify any prohibited uses of those TINs. The database is maintained for the current processing year, as well as two prior processing years. Information from these three databases may be viewed through the command code DUPOL. See IRM 2.3, Chapter 68.

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# Enterprise Computing Center - Martinsburg (ECC-MTB)

## Processing Timeliness 2.7.9

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### Exhibit 2.7.9-1 (01-01-2023)

#### List of Processing Documents Located on OSB FYI SharePoint

In previous years of this IRM, these documents were listed separately as Exhibits 2.7.9-1/2/3/4/5/6/7. As of 2015, the documents have been moved to the IBM Scheduling FYI SharePoint (*IIBM Scheduling FYI - 2023 IRM 2.7.9 - All Documents (sharepoint.com)*) for easier access or each document may be directly accessed via hyperlinks contained beside each document name in the table below.

| Document  | Link  |
|---|---|
| EX 1 - ECC-MTB Posting Cycles 2023  | <i>EX 1 - ECC-MTB Posting Cycles Calendar for 2023.xls (sharepoint.com)</i>   |
| EX 2 - ECC-MTB Weekly Posting Cycle Guide 2023  | <i>EX 2 -ECC-MTB Weekly Posting Cycle Guide 2023.xls (sharepoint.com)</i>   |
| **EX 3 - ECC-MTB Cyclical Schedule of Activity 2022 (was not able to update this one in 2023)**   | <i>EX 3 - ECC-MTB Cyclical Schedule of Activity 2022.xls (sharepoint.com)</i>   |
| EX 4 - ECC-MTB Accounting and Operating Reports Dates 2023  | <i>EX 4 - ECC-MTB Accounting and Operating Reports Dates 2023.xls (sharepoint.com)</i>                                      |
| EX 5 - ECC-MTB Monthly Master File Extractions 2023   | <i>EX 5 - ECC-MTB Monthly Master File Extractions 2023.xls (sharepoint.com)</i>   |
| EX 6 - ECC-MTB Files Shipped/ Transmitted to Submission Processing Centers in Job-Run Order 20223 | <i>EX 6 - ECC-MTB Files Shipped Transmitted to Submission Processing Centers in Job-Run Order 2023.xls (sharepoint.com)</i> |
| EX 7 - ECC-MTB IMF/BMF CP23/S107 Date Chart 2023  | <i>EX 7 - ECC-MTB IMF BMF CP23 S107 Date Chart 2023.xls (sharepoint.com)</i>  |

