



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

3.17.278

AUGUST 15, 2024

EFFECTIVE DATE

(10-01-2024)

PURPOSE

- (1) This transmits revised IRM 3.17.278, *Accounting and Data Control, Paper Check Conversion (PCC) and Remittance Strategy Paper Check Conversion (RSPCC) Systems*.

MATERIAL CHANGES

- (1) IRM 3.17.278.1.6 added TS to list of glossary terms.
- (2) IRM 3.17.278.8 (1) Updated reference to PCC scanners.
- (3) IRM 3.17.278.8.1 Updated trouble shooting scanner issue procedures
- (4) IRM 3.17.278.8.3 Updated removal and disposal of defective and unused scanner equipment procedures.
- (5) IRM 3.17.278 10.11 (1) Updated sentence to prove clarity.
- (6) IRM 3.17.278.12.6 (9) Updated IPU 24U0264 issued 2/26/2024 update tridoc to include account locked on the 45th day; Inactive User Report generated once every week; removed procedures to send email; and added RSPCC Users account must be removed through BEARS after employee separation or access is no longer needed.
- (7) IRM 3.17.278.9.1 updated ALC list to remove codes that are not in use.
- (8) IRM 3.17.278 12.1 (8) updated list for 8 & 9 position of EFT# to include additional for Fresno.
- (9) IRM 3.17.278.12.6 (10) Updated IPU 24U0264 issued 2/26/2024 Added procedures for inactive or locked RSPCC users or their managers must submit reactivation requests through BEARS.
- (10) IRM 3.17.278.12.10 Removed ACA remittance processing procedures from IRM.
- (11) IRM 3.17.278.12.11 Removed IRC 965 remittance processing procedures from IRM.
- (12) IRM 3.17.278.12.12 Removed BBA remittance processing procedures from IRM.
- (13) IRM 3.17.278.12.13 (19) Updated IPU 23U1133 issued 12/3/2023 to update tridoc to remove reference "in red" from procedure to allow for other ink preferences that may be easier to procure.
- (14) IRM 3.17.278.12.19.4 Added procedures for adding and removing users from the RSPCC Recon Distribution List.
- (15) IRM 3.17.278.12.19.5 Add reference to Austin and Kansas City as EFPPS Processing Sites.
- (16) IRM 3.17.278.13 added tridoc for RSPCC SharePoint Site with link to site.
- (17) updated references to W&I to TS, EFTPS to EFPPS, as well as OS GetServices to IRWorks throughout IRM.

EFFECT ON OTHER DOCUMENTS

IRM 3.17.278, Paper Check Conversion (PCC) and Remittance Strategy Paper Check Conversion (RSPCC) Systems, dated and effective August 25, 2023, is superseded. This IRM incorporates the following IRM Procedural Updates (IPUs): 23U1133 dated 12/04/2023 and 24U0264 dated 02/26/2024.

AUDIENCE

The primary users of this IRM: TS Consolidated Sites, Field Assistance Taxpayer Assistance Centers involved with the Paper Check Conversion (PCC), Remittance Strategy Paper Check Conversion (RSPCC), and Austin Submission Processing Center Manual Deposit for OVDP payment processing.

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3.17.278

Paper Check Conversion (PCC) and Remittance Strategy Paper Check Conversion (RSPCC) Systems

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3.17.278.1
(10-01-2019)
Program Scope and Objectives

- (1) The Paper Check Conversion (PCC) and The Remittance Strategy for Paper Check Conversion (RSPCC) are web-based systems to convert paper checks into electronic format. RSPCC enables Consolidated Campuses and Taxpayer Assistance Centers (TAC) to electronically process and convert checks into electronic format. The objective is to provide a systems that can process checks, automates the receipts, accepts and transfers funds, and provides a recording of the transaction at the point of receipt. Paper checks are no longer required to be physically sent to the financial institution for processing.
- (2) **Purpose:** The purpose of this IRM section is to provide guidance, structure, and the overall functionality for processing remittances through the Remittance Strategy Paper Check Conversion (RSPCC) program. The Service started using the Remittance Strategy Paper Check Conversion (RSPCC) to electronically process paper checks in February 2008. Paper check remittances, presented for payment, are scanned with a desktop scanner and the data is converted to electronic format for processing and long-term storage. RSPCC accepts payments for scanning purposes, records the conversion of funds from check to electronic format, automates the receipts, then transfers the funds through a secure internet transmission to the Fiscal Service (FS). RSPCC interfaces with the Electronic Federal Payment Posting System (EFPPS). This allows the taxpayer's payment information to post to Master-file. RSPCC enables Consolidated Campuses and Taxpayers Assistance Centers (TACs) to electronically process paper remittances at the point of receipt.
- (3) **Audience:** TS Consolidated Campus Sites, Field Assistance Taxpayer Assistance Centers involved with the Paper Check Conversion (PCC), Remittance Strategy Paper Check Conversion (RSPCC) sites, and Austin Submission Processing Center Manual Deposit for VDP payment processing.
- (4) **Policy Owner:** The Electronic Payment Section is part of the Accounting and Tax Payment Branch in Submission Processing under the Taxpayer Services Business Operating Division Customer Account Service.
- (5) **Program Owner:** Headquarters Submission Processing, Electronic Payment Section is responsible for policy and guidance for the Remittance Strategy for Paper Check Conversion (RSPCC) Program.
- (6) **Primary Stakeholders:** Field Assistance, Taxpayer Assistance Centers and Accounts Management, Campus Support Employees
- (7) **Program Goals:** To create policies and procedures for the development of converting paper checks to electronic transactions for collecting tax payments, and to continue improving and supporting existing policy and procedures and encourage electronic methods as the preferred form of payment.

3.17.278.1.1
(10-01-2019)
Background

- (1) IRS started using the Remittance Strategy Paper Check Conversion (RSPCC) to electronically process paper checks remittances. Paper check remittances, presented for payment, are scanned with a desktop scanner and the data is converted to electronic format for processing and long-term storage. RSPCC accepts payments for scanning purposes, records the conversion of funds from check to electronic format, automates the receipts, then transfers the funds through a secure internet transmission to Fiscal Service. RSPCC interfaces with the Electronic Federal Payment Posting System (EFPPS). This allows the taxpayer's payment information to post to Master-file. The RSPCC system

enables Consolidated Campuses and Taxpayers Assistance Centers (TACs) to electronically process paper remittances at the point of receipt.

3.17.278.1.2
(10-01-2017)

Authority

- (1) Every employee is accountable for remittances they receive or collect on behalf of the Service. By law, Internal Revenue Code IRC 7804(c) imposes liability against any officer or employee of the Internal Revenue Service or Treasury Department who fails to account for and pay over any amount of money or property collected or received in connection with the Internal Revenue Law. The statute does not require intentional misconduct, such as willfulness, on the part of the employee.
- (2) The IRS mission is to provide America's taxpayers top quality service by helping them understand and meet their tax responsibilities and by applying the tax law with integrity and fairness to all.
- (3) The IRS frames internal controls by principles outlined in Standards for Internal Control in the Federal Government, GAO-14-704G. Internal control is a process used by management to help achieve its objective.
- (4) Ethical conduct for federal employees is explained in Document 9300 14 General Principles of Ethical Conduct for Federal Employees (5 C.F.R. § 2635.101(b)).

3.17.278.1.3
(12-02-2021)

Roles and Responsibilities

- (1) The Director, Field Assistance, Taxpayer Assistance Centers, Accounts Management, Campus Support, and Austin Field Director, Submission Processing is responsible for monitoring operational performance for the Field Assistance, Taxpayer Assistance Centers and Accounts Management, Campus Support Employees.
- (2) The Field Assistance, Taxpayer Assistance Centers Area Analysts and Accounts Management, Campus Support Analyst are responsible for monitoring operational performance for their operation.
- (3) The team manager/lead is responsible for performance monitoring and ensuring employees have the tools to perform their duties.
- (4) The team employees are responsible to follow the instructions contained in this IRM and maintain updated IRM procedures.

3.17.278.1.4
(12-02-2021)

Program Management and Review

- (1) **Program Reports:** The reports listed below can be accessed through the RSPCC and OTCnet applications, these reports are utilized by Headquarters (HQ), Management and Technicians to control, monitor and balance RSPCC inventories.
 - RSPCC End of Day Report
 - RSPCC End of Week Report
 - 215 Report
- (2) **Program Effectiveness:**
 - Key Verification (KV)
 - Managerial Reviews

3.17.278.1.5
(12-02-2021)
Program Controls

- (1) Key Verification (KV)
- (2) Negative TIN List (NTIN)
- (3) Government Accountability Office (GAO)
- (4) Federal Information Security Management Act (FISMA)
- (5) Treasury Inspector General for Tax Administration (TIGTA)

3.17.278.1.6
(08-25-2023)
**Terms/Definitions/
Acronyms**

- (1) **ACA** - The Affordable Care Act was enacted on March 23, 2010. It consists of two pieces of legislation: Patient Protections & Affordable Care Act and Health Care & Education.
- (2) **ACH** - Automated Clearing House - The payment method in which the taxpayer's financial institution initiates an electronic payment to the financial agent.
- (3) **ALC** - Agency Location Code - An eight-digit number identifying a governmental agency for accounting purposes - used in the CIR system to distribute funds.
- (4) **ALC+2** - Agency Location Code plus 2 - The agency identifying code plus a unique two-digit number that is used in POS to identify a cash-flow. The Treasury OTC Support Center assigns this number.
- (5) **Batch** - A collection or group of remittances scanned and identified as a unit.
- (6) **Batch Life Cycles:**
 - **In Data Entry** - The batch has been created and remittance transactions are being added to it.
 - **Awaiting Supervisor Approval** - The batch is waiting for a supervisor to make a correction to the payment's MICR line.
 - **Ready for Key Verification** - All remittance transactions have been added to the batch and the operator has marked the batch as complete.
 - **In Key Verification** - The batch has been opened for key verification and an operator is verifying the information.
 - **Ready for Deposit** - The batch has been key verified and is ready for deposit with the Fiscal Service (FS).
 - **Failed to Transmit** - The batch failed to be transmitted to Fiscal Service.
 - **Transmitting for Deposit** - The batch is in the process of being transmitted for deposit to Fiscal Service.
 - **Failed During Transmit** - An error occurred while transmitting the batch to Fiscal Service.
 - **Sent for Deposit** - The system has successfully transmitted the batch to Fiscal Service.
 - **Acknowledged** - The Fiscal Service (FS) has sent notification to RSPCC confirming that the batch was successfully processed.
- (7) **Cashflow** - Collections belonging to an Agency for a specific business purpose. A unique ALC+2 is assigned to identify an individual cash-flow.
- (8) **CIR** - Collection Information Repository (formerly TRS). A collection reporting tool, supplying the latest information on deposits and detail of collections trans-

actions to federal agencies. The system will allow financial transactions systems and settlement mechanisms to be exchanged in a single system.

- (9) **CIR Deposit Report** - The funds and accounting information contained on the deposit report for a given deposit date. Also known as SF215.
- (10) **Check 21** - 'Check Clearing for the 21st Century' Act - The act was signed into law on October 28, 2003. Provisions of the law took effect on October 28, 2004. Check 21 provides the legal framework for the creation of substitute checks, which can be used in place of the original paper document, without an agreement in place with other financial institutions. A substitute check is a paper reproduction of the original check.
- (11) **Central Image and Research Archive (CIRA)** - The image archive component of Electronic Verification and Image Service (ELVIS) that an authorized user will be able to view transactions and reports via web site.
- (12) **Debit Voucher Report (SF 5515 Report)** - The report provided by the Treasury OTC Support Center to an Agency that funds have been debited from their CIR account.
- (13) **Deposit Ticket Report (215 Report)** - The report provided by the Treasury OTC Support Center to an Agency which confirms funds deposited into the Agency's CIR account.
- (14) **Firewall** - A system designed to prevent unauthorized access to or from a private network.
- (15) **Interface** - An interface is a device or a system that unrelated entities use to interact.
- (16) **Individual Reference Number (IRN)** - The unique number used to identify transactions within CIR.
- (17) **Item Status - Item statuses are defined below:**
 - a. **Received** - The agency has sent this transaction into TRS (CIR). No settlement has been performed for this transaction yet.
 - b. **Failed** - The item was unable to be processed and/or settled by Federal Reserve Bank of Cleveland.
 - c. **Settled** - This transaction is complete and the funds have been credited to the Agency's CIR account. The effective date of the deposit and the 215 Deposit Ticket Report deposit ticket number will be provided.
 - d. **Represented** - This transaction was returned with a reason code that allows for another collection attempt to be made. Depending on agency policy, the item is reprocessed in an attempt to collect the funds from the check writer. Items with this status are in-process of collection.
 - e. **Retired** - This transaction was unable to be collected. The Agency will receive a 5515 Report (Debit Voucher) with a debit processed to CIR and the effective date and debit voucher number will be provided. The offset to the Agency's debit was an ACH return or a paper return (Check 21) received from the check writer's financial institution. This transaction cannot be processed again through PCC OTCnet.
- (18) **Login** - The name assigned to a user and used to sign into the POS or the CIR system along with a unique password.

- (19) **Local Verification Database (LVD)** - LVD is an optional verification database that resides on each POS terminal. The information in the LVD prevents checks being cashed on accounts, or other agencies specified criteria, that is a violation of the agency policy.
- (20) **Magnetic Ink Character Recognition (MICR)** - A character recognition system using special ink and characters which can be magnetized and read automatically. This line is at the bottom of a check representing payment information such as routing number, account number, and check number.
- (21) **Master Verification Database (MVD)** - The Master Verification Database is an online database that maintains the agency hierarchy check cashing policy, dishonored check information, and manually entered blocked items based on an agency policy. The Master Verification Database (MVD) provides downloads of negative check information and blocked items to the POS via the Local Verification Database (LVD) on a daily basis.
- (22) **OTCnet Paper Check Conversion Over the Counter** - The process of converting paper checks into electronic Automated Clearing House (ACH) debit or to image documents that are cleared through the Check 21 network.
- (23) **Reconciliation Report** - Provides the Deposit Summary from Fiscal Service and the life cycle state for Deposit Tickets. The state changes as the batch is promoted through the RSPCC life cycles:
 - **Summary Received** - The creation of the deposit ticket ALC+2, deposit date, deposit ticket number, IRN.
 - **Detailed Received** - Deposit ticket has been successfully retrieved and stored within the RSPCC application.
 - **Transmitted for Posting** - RSPCC has successfully prepared and transmitted the payment record file to EFPPS.
 - **Out of Balance** - This is when the deposit ticket information on the 215 report does not match the information in RSPCC. Typically caused by rejected payments.
 - **Posted** - Response has been received from EFPPS that all transactions have successfully posted to the master files.
 - **Transmitted for Archival** - Deposit data has been transmitted to Remittance Transaction Research System (RTR) for long-term research.
- (24) **Remittance Processing System Identification Number (RPSID)** - also known as the batch number. Each block of work is assigned its own unique number.
- (25) **Redesigned Revenue Accounting Control System (RRACS)** - RRACS records and reports revenue financial data processed from all IRS automated and manual tax systems. Government Accountability Office (GAO) recognizes RRACS as the revenue accounting system of record for IRS.
- (26) **Single Sign-On** - A user authentication that permits users to use one set of login credentials to access multiple applications.
- (27) **CS** - Campus Support
- (28) **DPC** - Designated Payment Code
- (29) **EFPPS** - Electronic Federal Payment Processing System

- (30) **EFT Number** - Electronic Funds Transfer Number
- (31) **ELVIS** - **EL**ectronic **V**erification and **I**mage **S**ervice
- (32) **EOD** - End of Day Balance Report
- (33) **EST** - Eastern Standard Time
- (34) **FRB** - Federal Reserve Bank
- (35) **FS** - Fiscal Service
- (36) **LAN** - Local Area Networks
- (37) **MFT** - Master File Tax
- (38) **POS** - Point of Sale
- (39) **RSPCC** - Remittance Strategy for Paper Check Conversion
- (40) **SEID** - Standard Employee Identification Number
- (41) **SOP** - Standard Operating Procedure
- (42) **SP-PMO** - Submission Processing Project Management Office
- (43) **TEP** - Tape Edit Processor
- (44) **TS** - Taxpayer Services
- (45) **URL** - Uniform Resource Locator
- (46) **VDP** - Voluntary Disclosure Practice

3.17.278.1.7
(12-02-2021)

Related Resources

- (1) IRS users of the OTCnet and RSPCC system must view and/or print the Fiscal Service OTCnet Participant Users Guide Check Capture and Check Processing (PCC OTC) by accessing the OTCnet web site at: https://www.fiscal.treasury.gov/otcnet/training/wbt/content/course_OTC/welcome.htm.
- (2) All Campus Support employees who utilize the PCC OTCnet and RSPCC systems must also familiarize themselves with the following IRM 21.1.7, **Campus Support**, IRM 3.8.44, **Campus Deposit Activity** and, IRM 3.8.45, **Manual Deposit Process** to ensure accuracy, timely deposits, and adherence to internal controls.
- (3) All Field Assistance Taxpayer Assistance Center employees who utilize the RSPCC system must also familiarize themselves with the following IRM 21.3.4.7, **Receipt of Payments**, 3.8.44 **Campus Deposit Activity** and 3.8.45, **Manual Deposit Process** to ensure accuracy, timely deposits, and adherence to internal controls.
- (4) All Submission Processing Campus employees who utilize the RSPCC system must also familiarize themselves with the following IRMs: IRM 3.8.47, **Manual Deposit for Field Office Payments**, IRM 3.8.44, **Campus Deposit Activity** IRM 10.8.34, Information Technology (IT) Security, IRM 3.8.45, **Manual Deposit Process**, **IRM 10.8.34**, IDRS Security Controls and Document 6209 IRS Processing codes and Information to ensure accuracy, timely deposits, and adherence to internal controls.

3.17.278.2
(08-15-2024)
**Paper Check Conversion
(PCC) and Remittance
Strategy Paper Check
Conversion (RSPCC)
Overview**

- (5) **IRM Deviation Statement** 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.
- (1) Paper Check Conversion (PCC) is a system that converts checks into electronic format. The PCC system scans checks, automates the receipts, accepts, transfers, and provides a recording of electronic funds. Paper checks are no longer being sent to the bank for processing. A shredder must be located within the unit where the scanned checks are securely stored.
- (2) IRS started using the Remittance Strategy Paper Check Conversion (RSPCC) to electronically process paper checks. Paper check remittances, presented for payment, are scanned with a desktop scanner and the data is converted to electronic format for processing and long-term storage. RSPCC accepts payments for scanning purposes, records the conversion of funds from check to electronic format, automates the receipts, then transfers the funds through a secure internet transmission to Fiscal Service. RSPCC interfaces with the Electronic Federal Payment Posting System (EFPPS). This allows the taxpayer's payment information to post to Master-file. The RSPCC system enables Consolidated Campuses, Field Office Collections, and Taxpayers Assistance Centers (TAC) to electronically process paper remittances at the point of receipt.

RSPCC processes the following types of remittance:

- **Discovered Remittances:** Are payments found outside of the Receipt and Control Extracting secured/restricted area.
- **Field Office Remittances:** Are payments that are received in the TAC and Field Collection.
- **Insolvency Remittances:** Are payments sent to the IRS by taxpayers that have filed bankruptcy.
- **Mis-Direct Remittances:** Are payments sent to an erroneous IRS address.
- **Offer in Compromise Remittances:** Are payments sent to the IRS by taxpayers offering a portion amount of their tax liability.
- **Voluntary Disclosure Practice (VDP) Remittances:** Are initial payments from taxpayers pre-cleared for the VDP program that are directed to Austin Submission Processing Center.
- **Perfect and Imperfect Remittances:** Perfect remittances are payments that have all the essential data needed to process the payment such as name control, tax period, social security number (SSN) or employer identification number (EIN). Imperfect remittances are payments with one or more essential items missing. This type of payment is not perfected and requires research before processing.
- **Decedent and Gift Remittances:** Are payments sent with the Form 706 United States Estate (and Generation-Skipping Transfer) Tax Return and Form 709 United States Gift (and Generation-Skipping Transfer) Tax Return.
- **Unidentified Remittances:** Unidentified remittances are payments that cannot be immediately identified, applied to an specific taxpayer or tax period.

3.17.278.3
(08-25-2023)

Remittance Policy

- (3) As of October 1, 2012, IRS started using Over the Counter Channel Application (OTCnet).
- (1) **Remittance Policy.** The IRS mission is “to provide America’s taxpayers top quality service by helping them understand and meet their tax responsibilities and by applying the tax law with integrity and fairness to all.” This section outlines functional remittance policy that is the general framework for procedures.
- (2) **Public Trust and Integrity.** The public can trust that IRS remittance processing operations are timely, accurate, and conducted with the highest integrity. Functional remittance policy is in accordance with the laws governing money, finance, and standards for internal control in the federal government.
- (3) **24 Hour Deposit Standard.** The Service is committed to a 24-hour deposit standard for tax payments collected. The standard is for the remittances collected in field offices to be processed on the day of receipt or by the next business day. For payments processed through the RSPCC system, the 24-hour deposit standard is met by scanning the paper check and submitting it for deposit no later than the first business day after the date of receipt of the check. For campuses that process mailed receipts, all remittances of \$100,000 or more must be deposited on the day of extraction. If the remittance is extracted after the daily cut-off time for processing the daily deposit, the remittance must be deposited with the next scheduled deposit that will be delivered to the depository.
- (4) **Receipts for Payment of Taxes.** Every cash paying taxpayer will be issued an official completed receipt for their tax payment. Taxpayers will be issued Form 809, Receipt for Payment of Taxes, for other types of payment upon request. Form 809 is the only official receipt for payment of taxes.
- (5) **Accuracy.** Payment remittances must be handled with precision and accuracy. That is required for ensuring accuracy in the amount collected from the taxpayer, accuracy in the government’s fund for the payment of taxes, and accuracy in crediting the customer’s account(s). All transactions must be recorded in the system and on the paper documents correctly. Ensuring that the exact and correct money amount must be paramount when processing a payment(s). Maintain the integrity of the IRS received date. Credit accounts for the earliest date the funds are received at the IRS, Department of Treasury, or by an IRS field official. Refer to IRM 3.8.44,, **Campus Deposit Activity**.
- (6) **Accountability.** Custodians of government funds are accountable. If it is necessary to transfer funds to another IRS employee for processing, an audit trail must be established to ensure clear accountability. Refer to IRM 3.0.167,, **Losses and Shortages** for more information.
- (7) **Remittance Security.** The Remittance Security Coordinator (RSC) for all RSPCC payment is Ogden. Secure remittances and protect taxpayer information in all remittance operations. Ensure that:
 - a. Taxpayer information collected to credit customer accounts is protected. Refer to IRM 10.5.1, **Privacy and Information Protection - Privacy Policy**, provides guidance concerning IRS employee responsibility to protect and safeguard SBU data and PII.

- b. Remittances are physically secured. Maintain a secure environment. Refer to IRM 10.2.15, **Physical Security Program - Minimum Protection Standards (MPS)**.
 - c. Key duties of remittance processing, reviewing, or adjusting taxpayer accounts must be segregated amongst different employees to reduce the risk of error, fraud, or embezzlement.
 - d. Payment processing was expanded to the local Taxpayer Assistance Center (TAC) Offices; therefore, remittances must be processed locally whenever possible. If it is necessary to transship a remittance(s), the receiving office must acknowledge receipt and the originator must follow up with the destination office timely.
- (8) The RSPCC Application is approved to process remittances with a received date that is no more than 180 days from the date the remittance was received. Therefore, the system will only allow the acceptance of a payment not greater than 180 days from the actual received date.

3.17.278.4
(10-01-2017)
**Integrity of the IRS
Received Date**

- (1) **Maintain the Integrity of the IRS Received Date.** Maintaining the integrity of the IRS received date is a Service wide requirement. It is paramount to ensure fair and equitable tax administration. All processed payments must be credited for the earliest date the payment is received by the Internal Revenue Service or the Department of the Treasury. Refer to IRM 3.8.44, **Campus Deposit Activity** for Date Stamp Requirements for information on date stamping requirements.
- (2) **Control Source Documents and Remittances Locally.** Each campus and field office with local processing establishes local procedures for controlling source documents and remittances throughout payment processing. Keep source documents in searchable order until the correction and balancing processes are complete. Coordinate locally, as necessary with Quality, for reviews to ensure accuracy of work. Refer to IRM 3.8.44, **Campus Deposit Activity**.

3.17.278.5
(12-02-2021)
**Privacy and Security
Responsibilities
(Campuses and Field
Offices)**

- (1) In the Campus, payment processing must be performed in a secure remittance processing area of Receipt and Control with limited access, ensuring adherence to all security and privacy standards. In the Field Office, payment processing must be performed away from the public, ensuring the highest level of security, and adherence to all security and privacy standards. All physical security requirements for the secure remittance processing area must be strictly adhered to in accordance with other manuals. All employees and managers of the IRS and Treasury are accountable for remittances under their control, including physical security. Remittance processing managers must ensure adherence to all security standards and internal controls in all remittance processing and physical security manuals:
- a. IRM 10.2.11, **Basic Security Concepts**.
 - b. IRM 3.8.45, **Manual Deposit Process**.
 - c. IRM 10.5.1, **Privacy Policy**.
 - d. IRM 10.8.34, **IDRS Security Controls**.
- (2) In addition, any interim guidance or procedure regarding physical or remittance security must be implemented immediately. Interim guidance or procedures

may be issued through memorandum or on the Servicewide Electronic Research Program (SERP) to the Submission Processing portal for Receipt and Control.

3.17.278.5.1
(08-25-2023)

**Physical and Remittance
Security Responsibilities**

- (1) Adequate security equipment and facilities must be provided to safeguard money, securities, etc., handled in the Field Office Payment Processing Function. All requirements listed in IRM 3.8.45, **Manual Deposit Process** must be strictly adhered to and are not repeated in this manual.
- (2) All employees must report any employee or manager suspected of embezzlement, fraud or identity theft to the Treasury Inspector General for Tax Administration (TIGTA) Office of Investigations at 800-366-4484 immediately. If reporting potential losses to TIGTA, you must also inform the Campus Remittance Security Coordinator.
- (3) All employees must protect all IRS sensitive but unclassified (SBU) data (including PII and tax information) entrusted to us by taxpayers, fellow employees, and other individuals. Any loss of PII could result in information being compromised to perpetuate identity theft. All SBU data, including PII and tax information, must be encrypted on computers, in all internal email messages using IRS IT-approved encryption technology (i.e., secure messaging), or in password-protected encrypted attachments as outlined in IRM 10.5.1, **Privacy Policy**. All taxpayer PII must be sanitized, unless there is a business reason. If a business reason exists, then secure messaging must be used. If you suspect or know of a potential information loss, report it to your manager, the TIGTA Office of Investigations at 800-366-4484, and the Privacy Governmental Liaison and Disclosure (PGLD). **Please see IRM 10.5.4.3.3, Inadvertent Unauthorized Disclosures and Losses or Thefts of IT Assets, BYOD Assets and Hardcopy Records/Documents, for the reporting requirements for an inadvertent unauthorized disclosure of sensitive information, or the loss or theft of an IRS IT asset or "BYOD" asset or hardcopy record or document containing sensitive information, etc. You can also find incident-reporting guidance in the Disclosure and Privacy Knowledge Base at <https://portal.ds.irsnet.gov/sites/vl003/pages/default.aspx>, or on IRS Source under Incident Reporting, then Data Protection.**
- (4) **Incidents involving inadvertent unauthorized disclosures, verbal disclosures, the loss or theft of hardcopy records or documents containing sensitive information, packages lost during shipment, etc., are reported to the Office of Privacy, Governmental Liaison and Disclosure (PGLD) via the PII Breach Reporting Form at <https://etrak7.web.irs.gov/etrak-privacy/page.request.do?page=page.final2>.**

3.17.278.5.2
(08-25-2023)

**Securing Remittances
for Transit**

- (1) Internal control of tax receipts and personally identifiable information (PII) to ensure security during transit is required. Policy is to process remittances where collected and tax receipt must not leave the restricted area except for authorized contingencies. Do not transship unless specifically directed. If you have to transship, then send all tax receipt via overnight traceable method and adhere to shipping guidance in IRM 10.5.1, Privacy Policy, in addition to the following requirements:
 - Double packaging with both an inner and outer label affixed with the specific address for remittances.
 - Secure packaging of the material.

- Ensure outer packaging and or label do not indicate the package contains PII or other sensitive material.
- Use of completed Form 3210 Document Routing Transmittal, with a control established to ensure package contents are correlated to the package number. For example, if notified by the private deliver service provider that package number 12345-6789 was destroyed, then you must have a control in place to identify and protect the impacted taxpayers.
- Monitoring shipments for delivery through the tracking number.
- Recipient's acknowledgement of receipt is confirmed by signing and returning Form 3210, Document Routing Transmittal.

If a remittance package containing PII is lost and/or undelivered, reporting requirements to the manager, the Office of Privacy Governmental Liaison and Disclosure (PGLD) and Treasury Inspector General for Tax Administration (TIGTA) are set forth in IRM 10.5.4.3.3, **Inadvertent Unauthorized Disclosures and Losses or Thefts of IT Assets, BYOD Assets and Hardcopy Records/Documents**. Also refer to IRM 3.0.167, **Losses and Shortages** for guidance on handling lost or stolen remittances.

- Incidents involving inadvertent unauthorized disclosures, verbal disclosures, the loss or theft of hardcopy records or documents containing sensitive information, packages lost during shipment, etc., are reported to the **Office of Privacy, Governmental Liaison and Disclosure (PGLD)** via the **PII Breach Reporting Form** at <https://etrak7.web.irs.gov/etrak-privacy/page.request.do?page=page.final2>.
- Please see **IRM 10.5.4.3.3, Inadvertent Unauthorized Disclosures and Losses or Thefts of IT Assets, BYOD Assets and Hardcopy Records/Documents**, for the reporting requirements for an inadvertent unauthorized disclosure of sensitive information, or the loss or theft of an IRS IT asset or "BYOD" asset or hardcopy record or document containing sensitive information, etc. You can also find incident-reporting guidance in the **Disclosure and Privacy Knowledge Base**, or on IRS Source under Incident Reporting, then **Data Protection**.

3.17.278.6 (10-01-2017) **Over the Counter Channel Application (OTCnet)**

- (1) The Over-the-Counter Channel Application (OTCnet) financial service is a secure, web-based system combining the functionality and features of two former applications: Paper Check Conversion Over The Counter (PCC OTC) which electronically processes US checks presented for payment and the Treasury General Account Deposit Network (TGANet), which processes US currency. IRS began using OTCnet on October 1, 2012. OTCnet is the system that converts paper checks (personal and business) into electronic Automated Clearing House (ACH) debits or image documents that are cleared through the Check 21 network. Automation, collection, and the payment reporting process has become more efficient with the addition of OTCnet.
- (2) OTCnet is comprised of three elements:
 - Administration.
 - Check Capture, Check Processing and Reporting and
 - Deposit Processing and Reporting.

The Administration element is a component of the Check Capture, Check Processing and Reporting as well as Deposit Processing and Reporting.

- (3) The Administration element allows those with administrative permissions to install, setup users, and manage OTCnet.
- (4) Check Capturing, Check Processing converts personal and business checks into electronic fund transfers. Transactions can be consumer, consumer accounts receivable, and business transactions.
- (5) Deposit Processing permits Federal agencies the ability to create and submit deposits for confirmation. This platform also allows for Financial Institutions to confirm those deposits and create adjustments electronically. Deposits can be created for US currency, foreign cash and foreign check items.
- (6) The operator takes the completed check and inserts it into the Point-of-Sale scanner. The scanner reads the Magnetic Ink Character Recognition (MICR) line on the bottom of the check and captures the image of the check into the POS computer. The bank account information that is captured from the MICR line is transmitted to the Fiscal Service for processing. The paper check is no longer sent to the bank. For checks received through the mail, the agency must destroy the check after 14 days of the PCC process. However, prior to destroying the checks Managers, Leads, or authorized designees are required to ensure that the checks/batches cleared Fiscal Service/OTCnet.
- (7) The check image is forwarded and stored for 7 years in a central database called Check Image and Research Archive (**CIRA**).
- (8) The financial information captured from the MICR line is transmitted to the Fiscal Service and the transaction data is processed through the ACH network or the Check 21 network, depending on the initial agency set up. The Fiscal Service makes entries to the Collection Information Repository (CIR) and provides the electronic OTCnet Deposit Ticket for IRS retrieval.
- (9) The CA\$HLINK system was decommissioned October 2012, and was replaced by functionality in OTCnet and the Collection Information Repository (CIR).

3.17.278.7
(08-25-2023)
**OTCnet Web Based
Training**

- (1) IRS users and managers of the OTCnet system must view and/or print the US Fiscal Service OTCnet Participant User Guides (Check Capture and Check Processing) and Training Modules by accessing the OTCnet page at: https://www.fiscal.treasury.gov/otcnet/training/wbt/content/course_OTC/welcome.htm.

Note: This website is continuously updated throughout the year by the Fiscal Service. IRS users and managers of the OTCnet system are responsible for monitoring this link for latest revisions.

3.17.278.8
(08-15-2024)
**PCC (OTCNet) and
RSPCC Equipment and
Supplies**

- (1) Each Field Assistance and Campus Support site is responsible for ordering, installing and maintaining PCC (OTCNet) and RSPCC scanner equipment and software. This includes ensuring the scanner is equipped with ink for printing during the check scanning process.
 - a. The PCC (OTCNet) program Software - OTCnet Local Bridge. Scanner - EC9100i and EC9600i
 - b. RSPCC Program Software – Silver bullet or Ranger for Canon. Scanner - EC7000i and Canon CR-L1.

- (2) If you are experiencing problems with the OTCnet screens, accessing the application, transmitting or processing work, contact Treasury OTC Support Center at either **866-945-7920 or 302-324-6442** or via email at: *FiscalService.OTCChannel@citi.com*.
- (3) If you experience problems with the RSPCC system, contact the RSPCC HQ Analysts r via email at *&TS CAS:SP:ATP:EP:RSPCC* (There is a space between I and CAS).
- (4) All sites are responsible for the upkeep of new equipment purchases for **OTCnet or RSPCC** by coordinating with their individual Organization Procurement Analyst. The Submission Processing Accounting and Tax Payment Branch is no longer responsible for the upkeep or purchase of new equipment for users of OTCnet and RSPCC.
- (5) The Canon Scanners do not include Ink Cartridges. The receiving site is responsible for ordering ink cartridges to ensure the scanner is capable of printing during the scanning process. The scanner will not function without an ink cartridge.

3.17.278.8.1 (08-15-2024) **Trouble Shooting Scanner Issues**

- (1) Follow Campus Support or Field Assistance trouble shooting guide for scanner issues.:
 - a. If you are not able to resolve the issue, a IRWorks ticket must be submitted requesting additional trouble shooting by the RSPCC IT Team.
 - b. If it is determined that replacement scanner is needed a second ticket to order a replacement scanner must be submitted.
- (2) **Additional Scanner Trouble Shooting requires a IRWorks ticket::**
 - 1. From the IRS Source page click on **IRS Service Central (IRWorks)**.
 - 2. Type RSPCC in Search Bar.
 - 3. Select RSPCC Software Issue from Service Catalog.
 - 4. Type in the scanner issue being experienced.
 - 5. Select Scanner for the request type.
 - 6. Click submit in the upper left of the screen.

3.17.278.8.2 (08-15-2024) **Ordering Scanners**

- (1) **Ordering a Scanner requires a IRWorks ticket::**
 - 1. From the IRS Source page click on **IRS Service Central (IRWorks)**.
 - 2. Using the search field in the center of the screen. Enter **Check Image Scanner**.
 - 3. Click on **Check Image Scanner** from the service catalog.
- (2) Completing the **Check Image Scanner** page (Follow Campus Support or Field Assistance instructions):

Note: All field designated with an * must be completed.

- 1. The **Requested For** section defaults to the name of the person opening the ticket. If you are opening a ticket for another employee, you will need to enter that employee's name in this section.
- 2. Change the **First Level Approver** from the manager to designated approver for Campus Support or Field Assistance.

3. Address the question **Will you be using this device with the RSPCC Application?** by selecting yes.
4. Input the **IRS Building Code** for the building location where the scanner will be shipped.
5. Complete the shipping address by selecting **Requested for POD or Telework Location** select **POD Address** and completed all required field designated with an *.
6. Address the question **Shipping address has been Verified?** by selecting yes.
7. In the box requesting additional detail Provide the reason for ordering a scanner.
8. Click add to cart at the top of the screen.
9. On the next screen, the requestor will see a message **You have 1 item in your cart.**
10. Click on **View Cart/Checkout.**
11. On the next screen, click on **Checkout** in the bottom right corner.
12. Click **Submit** in the bottom right corner.

3.17.278.8.3
(08-15-2024)

Removal and Disposal of Defective and Unused Scanner Equipment

- (1) If a PCC (OTCNet) or RSPCC processing site is in the possession of unused or defective scanner requirement, they must submit a IRWorks ticket for proper disposal.
 1. From the IRS Source page click on **IRS Service Central (IRWorks).**
 2. In search bar type IT equipment return to Depot .
- (2) Completing the **IT Equipment Return to Depot** page (Follow Campus Support or Field Assistance instructions):

Note: All field designated with an * must be completed.

1. The **Requested By, Requested For** and **Location** fields will auto populate. Updated Requested For and location fields if requesting for someone else.
2. Under the field of **Are you returning barcoded (computers, printers, etc.) or nonbarcoded IT equipment (monitors, etc.)?**; Select **IRS Barcoded** and enter the barcode of the scanner.
3. Under the field of **Are you returning a computer or smart device (iPhone, BlackBerry, etc.)?**; Select **'No (Shipping to Austin)'**
4. Under the field of **Do you have a tracking number?**; Select **'No'**.
5. Under the field of **What are you shipping?**; Select **'Scanner'**.
6. Click **submit** at the upper left of the screen.

3.17.278.9
(08-25-2023)

OTCnet Access/Security Forms and Passwords

- (1) If you are a permitted authorized OTCnet user, your Local Security Administrator (LSA) will need to create your profile in order for you to access OTCnet. This is done by completing Form 15081, Over The Counter Deposit Reporting Network (OTCnet) User Authorization. The user must ensure that section 1 through section 3 are completed and digitally signed by the user's manager. The user must also select a role(s) and complete or provide proof of completeness of the OTCnet web-based training lesson applicable to the specific role. Forward the perfected documents along with a copy of the training certificate(s), or proof of completeness of the training, to the LSA for processing.

Note: Critical tasks within the training lessons are identified with a certificate icon. Once the lesson has been completed, print a copy of the certificate and

retain a copy for your records. This will serve as proof of completeness and a copy of the certificate must be included with the Form 15081 when requesting access for a specific role(s).

- (2) The user's manager will submit an email to their Local Security Administrator with Form 15081 and proof of completeness of the training lesson associated with the requested access role.
- (3) Once you have been assigned OTCnet permission, you will receive directly from the ITIM system three emails:
 - The first email will provide the User ID.
 - The second email will provide your temporary password.
 - The third email will provide your permission in OTCnet. .
- (4) Upon initial login, the password must be changed to a unique password that will only be known to that user.

3.17.278.9.1 (08-15-2024) **Agency Location Code**

- (1) Agency Location Code (ALC) - This is an eight-digit number identifying a governmental agency for accounting purposes used in the CIR (TRS) system to distribute funds. The PCC input clerk must always make sure the proper ALC is assigned.
- (2) Valid Agency Location Code plus 2 - The agency identifying code plus a unique two-digit number that is used in POS to identify a cash-flow. This number is assigned by the Treasury OTCnet Support Center. The ALC+2 numbers are:
 - 20092900 **RS = All RSPCC Payments**
 - 20092900 **CS = All CS payments processed through RSPCC**
 - 20092900 **01 = Philadelphia CS Insolvency Payments**
 - 20092900 **03 = Philadelphia CS payments processed through RSPCC**
 - 20092900 **04 = Brookhaven CS payments processed through RSPCC**
 - 20092900 **05 = Memphis CS payments processed through RSPCC**
 - 20092900 **06 = Andover CS payments processed through RSPCC**
 - 20092900 **07 = Atlanta CS payments processed through RSPCC**
 - 20092900 **08 = Austin Submission Processing (SP) payments processed through RSPCC**
 - 20092900 **09 = Cincinnati CS Payments processed through RSPCC**
 - 20092900 **10 = Fresno CS Payments processed through RSPCC**
 - 20092900 **71 = TEGE payment (fees)**
 - 20092900 **FA = All Field Assistance (FA) payments processed through RSPCC**
 - 20092900 **21 = FA Area 1**
 - 20092900 **22 = FA Area 2**
 - 20092900 **23 = FA Area 3**
 - 20092900 **24 = FA Area 4**

3.17.278.10
(08-25-2023)
**OTCnet Processing
Payments**

- (1) As of April 2005, IRS began using a new technology to process checks. This technology is known as PCC OTC. The PCC OTC system scans checks and automates the receipt, acceptance, transferring, and recording of funds. PCC OTC was a system that converted checks into electronic fund transfers. The paper checks are no longer sent to the bank. The Fiscal Service recommends the scanned checks be shredded within 14 days after processed. **Exception:** when there are unresolved errors, checks are not shred until errors have been corrected. The shredder must be located within the unit where the scanned checks are securely stored. This system was decommissioned December 31, 2012.
- (2) As of August 2012, The IRS begin using OTCnet. OTCnet replaced PCC OTC by combining ACH and Check 21 in the same process.
- (3) When OTCnet is down, the Account Management (AM) Headquarters Campus Support Analyst and Submission Processing (SP) Headquarters RSPCC Analysts must be notified immediately. If OTCnet is down for more than one day, the payments must be transshipped to Ogden Submission Processing. **See:** IRM 21.1.7, TS Accounts Management Campus Support.
- (4) Campus Support management must be made aware of questionable remittances. **See** IRM 21.1.7, TS Accounts Management Campus Support.

3.17.278.10.1
(10-01-2015)
**Checks that CAN and
CANNOT be Processed
Through OTCnet**

- (1) Checks that can be processed through OTCnet as non-personal:
 - US Treasury Checks.
 - Traveler's Checks.
 - Money Orders (including Postal Money Orders).
 - Third-Party Checks (even if drawn on a personal account).
 - State and Local Government Checks signed over to IRS. Campus Support will over stamp check with "United States Treasury."
 - Credit Card Checks.
 - Official Checks.
 - Business Checks.
 - Cashier's Checks.
 - Other US Government Checks.
 - Payroll Checks.
 - Personal/Consumer Checks.

Note: If the customer chooses to "opt out" and does not want their checks to be processed via ACH, that customer's personal checks must be processed as a non-personal item. This will allow the check to clear their financial institution as a Check 21 item.

- (2) Checks that cannot be processed through OTCnet:
 - Government checks not endorsed.
 - Third party checks not endorsed.
 - Checks that cannot be read by RSPCC scanner.
 - Foreign items drawn on non-US Financial Institutions.
 - Check payable in non-US currency.
 - Savings Bond Redemptions.
 - Counter Checks
 - Checks without taxpayer's name pre-printed.
 - Checks with missing or incomplete MICR characters.

- Campus Support must be made aware of questionable remittances. See IRM 3.8.45.4.11, Questionable Payments.

3.17.278.10.2
(10-01-2015)
**Customer Support
Hours for Treasury Over
The Counter (OTC)
Support Center**

- (1) OTCnet payments can be transmitted daily. All OTCnet System related inquiries must be directed to the OTCnet Support Center at either **866-945-7920 or 302-324-6442** *FiscalService.OTCChannel@citi.com*. Treasury OTC Support Center support is available 24 hours a day, 7 days a week.

Note: Currently, transactions received before 9:00 p.m. EST are reflected on the next day's OTCnet Deposit Ticket. Batches must be closed and transmitted on the same business day on which the activity occurred in order to reflect on the next day's OTCnet Deposit Ticket.

3.17.278.10.3
(12-02-2021)
**Manager/User
Responsibility**

- (1) IRS users and managers of the OTCnet system must view and/or print the OTCnet Participant User Guide by accessing the OTCnet Web site at: https://www.fiscal.treasury.gov/otcnet/training/wbt/content/course_OTC/welcome.htm
- (2) OTCnet is comprised of three elements:
- Administration.
 - Check Capture, Check Processing and Reporting.
 - Deposit Processing and Reporting.
- a. All users must have internet access and be able to access <https://www.otcnet.fms.treas.gov/otcnet/home.jsf>.
- b. Users must submit a Business Entitlement Access Request System (BEARS) request indicating the need to add internet access.

3.17.278.10.4
(08-25-2023)
**Manual Processing of
Payments**

- (1) The following payments are processed manually:
- Government checks which are not endorsed
 - Third party checks which are not endorsed
 - Foreign checks
 - Any check that cannot be read by OTCnet
 - Postdated or stale dated checks
 - Starter checks or checks with missing or incomplete MICR characters
- (2) All checks that are unprocessable or unable to be scanned using PCC (OTCnet) or RSPCC must be transshipped to the Submission Processing Center aligning with the Functional Area via overnight mail delivery to:

Functional Area	Aligning Submission Processing Center	Telephone /eMail/ eefax Numbers
Field Assistance Area 1 and 4	Kansas City: IRS STOP 7777 333 W. Pershing Road Kansas City, MO 64108 Attn: Jamie Miller, Operations Manager Receipt and Control	Genia Miller, Manager 816-499-5254 Notify of large remittances via e:Mail: (*CTR KC field office teller team) eefax: 877-539-1038
Field Assistance Area 2 and 3	Austin IRS Stop 3651 S IH 35 Austin, TX 78741 Attn: David Petru, Operations Manager, Receipt and Control Note: Send remittances less than \$100,000 to Stop 6061 Send remittances \$100,000 or more to Stop 6062	Taci Palmer, Manager 737-800-7627 Notify of large remittances via e:Mail: (*ctr aus field office teller team) eefax: 855-568-7537

Functional Area	Aligning Submission Processing Center	Telephone /eMail/ eefax Numbers
All Accounts Management Campus Support Sites - Andover, Atlanta, Brookhaven, Cincinnati, Fresno, Memphis and Philadelphia	Ogden IRS Stop 1973 N Rulon White Blvd Ogden, UT 84201-1001 Attn: Shane Painter, Operations Manager, Receipt and Control Note: Send remittances less than \$100,000 to Stop 1999 Send remittances \$100,000 or more to Stop 2003	Lana Fouty, Manager 801-620-3972 Notify of large remittances via e-Mail: ODN ogden tellers eefax: 855-318-9148

Note: Ensure all shipping protocols are followed to protect PII information by double enveloping and properly address the outside and inside envelopes.

- (3) Lines through **Electronically Presented** or **Electronically Processed** wherever it is located on the check in red pen. Prepare a Form 3210 Document Transmittal and list each check that failed to scan through PCC (OTCnet) or RSPCC. The following must be listed on each Form 3210:

- Taxpayer Identification Number (TIN) (Only the last 4 digits)
- Name Control
- Check and Money Amount

Note: Be careful not to line through any information needed for manually processing the checks. Transship the checks by overnight mail with a separate Form 3210, Document Transmittal, and notate that the checks were unable to be processed through PCC (OTCnet) or RSPCC

3.17.278.10.5
 (08-25-2023)
OTCNet Processing Procedures

- (1) Campus Support batches remittances in batches of 20 or less. The operator signs on to PCC using their User Name and password after clicking on the POS icon on the desktop. If the user is using a temporary password, a new password needs to be created.

- (2) The operator will also need to open the OTCnet local bridge, in order to interface between the channel application and scanner to utilize the check capture function.
- (3) The Campus Support operators determine if the check is Personal or Non-Personal (all money orders and third-party checks must be input as "Non-Personal"). Select "Personal" or "Non-Personal" from the item "Type Box" on the right side of screen.
- (4) The Campus Support operators will input the checks received into the scanner. Place the check in the scanner with the MICR line of the check face up aligned with the right side of the scanner. The MICR line contains the bank routing, account and check number found on the bottom of the check. Gently push the check forward to allow the scanner to grasp the check. Press the "Enter" key or click "Start Scan" button.
- (5) If the screen prompts you, "Are you sure this is a business check?" you must answer "Yes" or "No." Select 'Personal' or "Non-Personal" from the "Item Type Box" on the right side of screen.
- (6) The check image will appear on the screen. Ensure that the check is readable.
- (7) Input the required fields from the source document, not the screen image or remittance.
- (8) After the required fields are entered, click "complete" and the scanner will complete the transaction and return the check.

Note: Scanner **EC7000i** will automatically flip the check and scan the back.

- (9) The scanner will imprint "Electronically Presented" on the front of the check. If this does not appear, the Manager/Lead or another authorized designee needs to stamp the check manually with that stamp in a location that does not interfere with the dollar amount, financial institution information, or the signature.
- (10) Continue to input the remainder of the batch.
- (11) The clerk inputting the batch visually verifies that all checks are scanned properly, that the entire front of the check image is visible on the screen, and that the dollar amount is legible before signing out of the batch.
- (12) When finished, click "CLOSED." Click the Print icon for a batch printout. Close POS and logoff.

3.17.278.10.6
(08-25-2023)

**Procedures for Voiding a
Check in OTCNet**

- (1) It is recommended that the manager/lead or other authorized designee void a check input or fix an error. If a check was scanned incorrectly, alert the manager/lead that a check needs to be voided. The check will require re-scanning.

Note: Only the clerk who started the batch can resume the batch. If a clerk is unable to complete a batch, the manager/lead will have to close, balance, and transmit the batch.

- (2) **Procedures to void a check if the batch status is OPEN:**

- a. A check can be voided through POS if the batch is still open and the clerk who owns the batch is available to login to the batch.
- b. Click on "VOID Item" button. The system will require that an authorized user log in. From there, click on the plus "+" button of the batch and locate the check you want to void.
- c. The system will ask "Are you sure you want to void?" Click "YES" to void. Then it will produce the log in for authorized user to void.
- d. The authorized user will be prompted to include the reason for void.

(3) **Procedures to void a check if the batch status is CLOSED:**

- a. To void an item in the Batch Manager, modify the status of the batch to close, then expand the batch containing the item you wish to void by clicking on the plus "+" button of the batch and locate the check you want to void.
- b. Click on the "VOID Item" button.
- c. The system responds with the prompt, "Are you sure you want to void?" Click "YES" to confirm.
- d. You will then be prompted to include the reason for void.
- e. The screen returns to the Batch Manager Main Window.

Note: Once an item is voided, it remains both in the Void and on the Batch List marked with a status "Void."

3.17.278.10.7
(08-25-2023)

Completion of Batch by Clerk

- (1) If Campus Support is unable to complete a batch deposit within 24 hours, Campus Support must inform the HQ Account Management CS and RSPCC HQ analysts **immediately** via telephone or email. The Account Management analyst will then contact the Chief Financial Officer (CFO).
- (2) When all checks for a batch have been scanned, the clerk will print a batch list. Clerks **must** balance their scanned checks against the batch list before transmitting their batch.
- (3) The Manager/Lead or another authorized designee adds up the checks on a calculator and prints the calculator tape. Attach the calculator tape to the Batch List that will be sent to Redesignated Revenue Accounting Control System (RRACS). Verify the total money amount and the total number of checks against those totals on the Batch List. If the total money amounts/checks agree, the next step is to do a quality review on all required fields. If the total money amounts/checks do not agree, check the total money amounts/checks against the Form 3210 Document Transmittal and the Batch List. If they still do not agree, the Manager/Lead must do a verification check and make changes accordingly.

3.17.278.10.8
(08-25-2023)

OTCnet Balance

- (1) The steps to balance a batch are:
 - a. Check batch printout against Form 3210, Document Transmittal.
 - b. Check for accuracy of the SSN/EIN, money amounts, and Account and Routing Numbers.
 - c. If all are correct, run a calculator tape to tally the check amounts.
 - d. The Total of the checks must match total amount on batch printout.
 - e. If it matches, the batch is balanced.

Logon through Batch Manager and scroll to find the specific input clerk's batch. Click it and then click "CLOSE BATCH." A new batch printout will be printed. Click "UPLOAD." This will transmit the batch to Treasury OTCnet.

- (2) After transmission of a batch is complete, click "ACKNOWLEDGE" to ensure the batch was sent. Staple the batch printout and calculator tape to a copy of the Form 3210. Place in a United Parcel Service (UPS) mailing envelope. Attach a UPS approval form and mail to Ogden RRACS. Staple the PCC clerk's copy of the batch printout to a copy of the Form 3210 with checks, and file in date order.

Note: Checks must be transmitted and posted first then **After 14 days, all scanned checks must be shredded.** **Exception:** When there are unresolved errors, checks are not shredded until errors have been corrected. The shredder must be located within the unit where the scanned checks are securely stored.

3.17.278.10.9
(10-01-2015)
**Error Prior to Batch
Transmission from POS
to OTCnet Deposit
Ticket**

- (1) When an error is discovered prior to the batch transmission from POS to OTCnet, the clerk must alert the Manager/Lead. The Manager/Lead or other authorized designee signs on to the OTCnet and makes the appropriate correction to the dollar amount, or voids and re-scans the item.

3.17.278.10.10
(10-01-2015)
**Error After Batch
Transmission from POS
to OTCnet Deposit
Ticket**

- (1) When an error is discovered after the batch has been transmitted to OTCnet, the operator alerts the Manager/Lead. The Manager/Lead calls Treasury OTCnet Support Center immediately to resolve this problem. Also, coordination is required with RRACS.

3.17.278.10.11
(08-15-2024)
**OTCnet Image Returned
as Unreadable from
Fiscal Service**

- (1) **Always ensure both sides of payment, including the MICR line, are readable and there are no lines or distortions in the image on OTCnet screen when initial scan is done.**
- (2) If the Treasury OTCnet Support Center cannot collect the funds upon initial presentment, it may try to collect them through re-presentment up to two additional times.
- (3) Occasionally the Treasury OTCnet Support Center will try to resubmit a check if it is unreadable. Treasury OTCnet Support Center will contact the HQ RSPCC analysts within the 14 days to request that the Site manager re-scan the check a second time.
 - a. The Site Manager will pull the check and draw one line through "Electronically Processed," initial the document, and re-scan to create and submit batch with just this one document.
 - b. The Site Manager will alert the Treasury OTCnet Support Center at 866-945-7920 to monitor the resubmitted check.
 - c. The Site Manager will email the HQ RSPCC Analyst and RRACS manager when the re-submit was done, indicating the new Individual Reference Number (IRN) and amount.

- d. RRACS will check the CIRA Reports to determine if the re-submit was successful. If successful, RRACS will notify applicable PCC site. A successful resubmit determines that OTCnet document disposal is now allowed.

- (4) All Managers and authorized users of the OTCnet System in Campus Support Sites must familiarize themselves with the following IRMs **21.1.7, Campus Support, 3.8.44, Campus Deposit Activity** and **3.8.45, Manual Deposit Process**, to ensure accuracy, timely deposits, and adherence to internal controls.

3.17.278.11
(08-25-2023)
**Programs Utilizing
OTCnet**

- (1) The following programs currently using the OTCnet Online Channel Application Check Capture Function, Include:
 - a. Centralized Insolvency Operation (CIO) Insolvency Payments and Bankruptcy Checks received at the Philadelphia Campus. For instruction for processing these payments, please refer to IRM 21.1.7, Campus Support.
 - b. United State Residency Certification (USRC) User Fee Payments received at the Philadelphia Campus. For instruction for processing these payments, please refer to IRM 21.1.7, Campus Support.
 - c. Tax Exempt Governments Entities (TEGE) Determination User Fee Payments received at the Cincinnati Campus. For instructions for processing these payments, please refer to IRM 3.45.1, Processing Employee Plan and Exempt Organization Determination Application and User Fees.

3.17.278.12
(10-01-2015)
**Remittance Strategy for
Paper Check Conversion
(RSPCC) Processing
Release I**

- (1) As of January 2008, Remittance Strategy Paper Check Conversion (RSPCC) began interfacing with the Electronic Federal Payment Posting System (EFPPS). This allows taxpayer payment information to post to master-file. Insolvency, Mis-Directed, and OIC payments, received at the Philadelphia, Brookhaven, Memphis, and Andover Campus were scanned through PCC OTC System.
- (2) As of April 2010, TS Field Assistance (FA) begin processing in 10 Taxpayer Assistance Centers (TACs).
 - Hartford, CT
 - Newark, NJ
 - Detroit, MI
 - Kansas City, MO
 - Charlotte, NC
 - Guaynabo, PR
 - San Antonio, TX
 - Dallas, TX
 - Las Vegas, NV
 - San Francisco, CA

3.17.278.12.1
(08-15-2024)

**Remittance Strategy for
Paper Check Conversion
(RSPCC) Processing
Release II**

- (1) In December 2010, RSPCC RL II was implemented. This is a web-based system that enables Consolidated Campuses and Taxpayer Assistance Centers (TAC) to electronically process paper remittances at the point of receipt.
- (2) As of July 2011, RSPCC RL II was deployed in 401 TAC sites and Accounts Management Campus Support in Atlanta.
- (3) On March 2012, Austin Submission Processing Campus begin processing RSPCC payments for the Voluntary Disclosure Practice (VDP). For more information on how to process VDP payments see: IRM 3.8.47.15, Manual Deposit for Field Office Payment Processing.
- (4) As of July 2012, RSPCC is able to process payments for Form 706, United States Estate (and Generation-Skipping Transfer) Tax Return and Form 709, United States Gift (and Generation-Skipping Transfer) Tax Return. These forms are processed with a BMF format even if these forms have an SSN format and are large dollar payments.
 - When inputting these payments into RSPCC, input the SSN with an EIN format: e.g., 00-0000000.
 - When inputting MFT code **See:** IRM 3.8.44-28.
 - When inputting Tax Period, use TY and MM DOD: e.g., DOD 5/15/2012 equals TP 201205.
 - Keep a copy of the Forms 706/709 with the payment and write copy on the top of the form.
 - Retain a copy of the first page of the return with the retention file.
 - The EFPPS Unit in Ogden will ensure that the payments post correctly.
 - Follow procedures in IRM 21.3.4,.7.1.4.1 ,and IRM 21.3.4,.8.4 when mailing returns processed using RSPCC.
- (5) RSPCC payments are identified on IDRS by the literal **EFT- TRACE** and a **DLN** beginning with the number “**81**,” “**82**” and “**83**.”
- (6) Posting information for RSPCC is sent to EFPPS for perfection and master file posting. These payments are identified on master file with a 17-digit EFT Trace Number. The Tape Edit Processor (TEP) assigns two leading digits (29), which denote the Submission Processing Center Code (Ogden). The remaining 15-digits represent the EFT Number and identifies the RSPCC Site: See Attached

The RSPCC EFT Number is defined as:

Two Leading Digits	Position 1	Position 2	Position 3	Position 4	Position 8&9	Position 10-15
29	5	2	0 - 9	Y000-Y999	00 - 99	NNNNNN

- Two Leading Digit: : 29 are added to the EFT number on IDRS to identify the payment as being perfected by EFPPS in Ogden.
- Position 1: 5 Identifies the payment Financial Agent ID as RSPCC.
- Position 2: 2 Identifies the payment method as ACH debit.
- Position 3: 0 - 9:
 - 0 = Campus
 - 1 = Field Assistance TAC
 - 2 = Field Assistance TAC

- 3 = Field Assistance TAC
 - 4 = Field Assistance TAC
 - 5 - 9 = Reserved numbers.
 - Position 4: Identifies the year the payments are processed.
 - Position 5, 6, and 7: Identifies the 3 digits Julian date.
 - Position 8 and 9: 00-99 Identifies a specific Campus or TAC site. See (7) below.
 - Position 6: Represent a sequentially assigned unique Serial Number.
- (7) See Exhibit 3.17.278-3, for Field Assistance TAC Areas Originating Location Number.
- (8) The eighth and ninth positions of the EFT-Trace Number for Campus Support and Submission Processing sites:
- 00 Philadelphia Insolvency prior to July 2008.
 - 00 All Campus Support sites for Discovered Remittance (July 2008 to present).
 - 01 Philadelphia Insolvency.
 - 02 Philadelphia Perfect Misdirected Payments.
 - 03 Philadelphia Imperfect Misdirected Payments.
 - 05 Brookhaven Perfect Misdirected Payments.
 - 06 Brookhaven Imperfect Misdirected Payments.
 - 07 Memphis Perfect Misdirected Payments.
 - 08 Memphis Imperfect Misdirected Payments.
 - 09 Brookhaven OIC Payments.
 - 10 Memphis OIC Payments.
 - 11 Andover Perfect Misdirected Payments.
 - 12 Andover Imperfect Misdirected Payments.
 - 13 Atlanta Perfect Misdirected Payments.
 - 14 Atlanta Imperfect Misdirected Payments.
 - 15 Austin Submission Processing Perfect OVDP Misdirected Payments.
 - 16 Austin Submission Processing Imperfect OVDP Misdirected Payments.
 - 17 Austin Submission Processing OVDP Discovered Remittances.
 - 18 Philadelphia Discovered Remit Payments.
 - 19 Philadelphia Perfect Payments.
 - 20 Philadelphia Unidentified Imperfect Payments
 - 21 Brookhaven Discovered Remit Payments.
 - 22 Brookhaven Perfect Payments.
 - 23 Brookhaven Unidentified Imperfect Payments.
 - 24 Memphis Discovered Remit Payments.
 - 25 Memphis Perfect Payments.
 - 26 Memphis Unidentified Imperfect Payments.
 - 27 Andover Discovered Remit Payments.
 - 28 Andover Perfect Payments.
 - 29 Andover Unidentified Imperfect Payments.
 - 30 Atlanta Discovered Remit Payments.
 - 31 Atlanta Perfect Payments.
 - 32 Atlanta Unidentified Imperfect Payments.
 - 33 Cincinnati Perfect Payments.
 - 34 Cincinnati Imperfect Payments.
 - 35 Cincinnati Discovered Remit Payments.
 - 38 Fresno Perfect Payments.

- 39 Fresno Imperfect Payments.
- 40 Fresno Discovered Remit Payments.
- 41 Fresno Mailroom Perfect Remits
- 42 Fresno Mailroom Imprefect Remits
- 43 Fresno OIC Payments.

- (9) The Service is committed to ensuring a 24 -hour deposit standard. It is of the utmost importance to deposit the largest amount of money in the shortest possible time frame.

Note: All remittances that are not processed on the date they are received **MUST** be processed at the beginning of the next business day.

- (10) Remittances of **\$50,000** and over must be deposited by the next business day of the campus received date. All attempts must be made to deposit these items the same day of extraction or no later than the next business day.
- (11) Remittances of **\$100,000** or more must be deposited on the day of receipt. Remittances of \$100 million or more must be deposited by Close of Business (COB) on the day of receipt. When checks of \$100 million or more are received, the check must be photocopied and immediately faxed to the deposit support site. Management at all levels must monitor the flow of receipts to ensure that this objective is achieved.

3.17.278.12.1.1
(10-01-2016)

**Identifying Employees
Processing an RSPCC
Payment**

- (1) After identifying the RSPCC EFT site number do the following:
- a. Logon to RSPCC.
 - b. Click on Search tab.
 - c. Input TIN in the Payment Search Criteria screen.
 - d. Click on the Search button.
 - e. This action brings you to the Search Result screen.
 - f. Identify the Batch number and RPSID.
 - g. Click on Action icon Display information about this payment.
 - h. Verify information on the payment.
 - i. Click on Payment Detail button.
 - j. This action gives you the SEID of the person who created this payment.
 - k. Go to Discovery Directory with this information to get employee name.

3.17.278.12.2
(08-15-2024)

**Checks that CAN and
CANNOT be Processed
Through RSPCC**

- (1) Checks that **can** be processed through RSPCC.
- US Treasury Checks
 - Traveler's Checks
 - Money Orders (including Postal Money Orders)
 - Third-Party Checks (even if drawn on a personal account)
 - State and Local Government Checks signed over to IRS (Campus Support will over stamp check with United States Treasury Stamp)
 - Credit Card Checks
 - Certified Checks
 - Business Checks
 - Cashier's Checks
 - Other US Government Checks
 - Payroll Checks
 - Personal/Consumer Checks

(2) Checks that **cannot** be processed through OTCnet or RSPCC.

- Foreign items drawn on non-US Financial Institutions
- Check payable in non-US currency
- Savings Bond Redemptions
- Starter checks or checks with missing or incomplete MICR characters
- Checks without preprinted name
- Checks written for 100 million dollars or more
- FA Comp checks with Form 2290
- Government checks not endorsed
- Remittance payable in non US Currency
- Remittance for a non-master file account (NMF)
- Remittance for an account not on-Master File
- All RSPCC users must be aware of questionable remittances **See:** IRM 3.8.45.5.11 , Manual Deposit Process.

Note: Checks that cannot be processed through PCC or RSPCC will be trans-shipped **See:** IRM 21.1.7, Campus Support and, **See:** IRM 21.3.4, Field Assistance.

3.17.278.12.3
(08-25-2023)
**Customer Support
Hours for Fiscal Service
OTCnet Support Center**

(1) In order for payments to be on the next business day's deposit ticket, the Fiscal Service OTCnet must receive them by 9:00 p.m. ET. The Fiscal Service only processes payments Monday - Friday. All OTCnet System related inquiries must be directed to the Fiscal Service OTCnet Support Center at either **866-945-7920 or 302-324-6442** or via email at: *FiscalService.OTCChannel@citi.com*. Fiscal Service OTCnet Support Center support is available 24 hours a day, 7 days a week.

Note: Currently, transactions received before 9:00 p.m. EST are reflected on the next business day's 215 Deposit Ticket Report. Batches must be received at Fiscal Service OTCnet on the same business day on which the activity occurred in order to be reflected on the next day Deposit Ticket Report.

3.17.278.12.4
(10-01-2015)
**Manager/User
Responsibility**

- (1) IRS users and managers of the OTCnet system must view and/or print the Fiscal Service OTCnet Participant User Guides (Check Capture and Check Processing) by accessing the OTCnet web site at: https://www.fiscal.treasury.gov/otcnet/training/wbt/content/course_OTC/welcome.htm.
- (2) There are two important major components in OTCnet that are used to process a check from presentment to collection. OTCnet/CIRA used for re-searching and printing check images and Point of Sale (POS) is the software used on the Agency's computer to process check transactions. In order to use OTCnet, you are required to have Internet access, as it is accessible only through the OTCnet web site at: <https://doc.ssologin1.fms.treas.gov/esso/smfmsloginesso.fcc>.

3.17.278.12.5
(08-25-2023)
**RSPCC Contingency
Plan**

(1) In the event that RSPCC is not available to users due to technical issues, the RSPCC HQ Analyst will consult with the RSPCC Technical Team to determine when the system will be available to the users. The RSPCC HQ Analyst will then consult with the HQ Analysts for Campus Support, FA TAC and SP Austin (VDP) to determine a plan of action and decide if payments must be trans-shipped to the SP sites for processing. If a decision is made to transship, do

not transship payments that have been scanned into the application and have been franked (checks that have been scanned for electronic presentment). Transship latest received dates and monitor earliest received dates to ensure taxpayers are not impacted.

3.17.278.12.6
(08-15-2024)

**RSPCC Access/Security
Forms and Passwords**

- (1) To request access to RSPCC users must:
 - First, register with https://eup.eps.irs.gov/EUP/eup_register/register.jsp.
 - Then, request access to RSPCC through Business Entitlement Access Request System (BEARS).
- (2) “**All**” RSPCC users **must** register with EUP. EUP access is needed by all RSPCC users in order to access the Negative TIN (NTIN) list. The list is used to help prevent UNAX violations. EUP registration requires the following:
 - Open a Microsoft Edge window. This will place you at the “IRWeb Homepage.”
 - On the top right side of the “IR Source SharePoint” locate “Research Tools.”
 - Click on the Employee User Portal (EUP) link.
 - Click on the Register for EUP access which is located below the submit button.
 - Enter the requested information.
 - More information about the process can be found in the Registration Brochure or Online Presentation links.
- (3) **RSPCC Roles:** When requesting access to RSPCC through BEARS, choose **only** one RSPCC role depending on the function you perform: Operator, Supervisor or Analyst.
 - RSPCC Operator - enters payments and performs quality review.
 - RSPCC Supervisor - enters payments, performs quality reviews, manages batches and payments, monitors workloads, orders reports (EOD), and authorizes approvals; MICR line changes, key verification changes to name controls, etc.
 - RSPCC HQ Analysts - performs payment research, orders HQ Reports, and monitors system activity with strictly read only access.
 - RSPCC Analyst Campus - performs payment research and monitors system activity for all RSPCC AM Campus processing, with strictly read only access.
 - RSPCC Analyst TAC - performs payment research and monitors system activity, for all FA-TAC processing, with strictly read only access, Reactivate RSPCC User Accounts.
 - RSPCC Analyst - perform payment research for accounting processing activity with strictly read only access.
- (4) Users are only allowed access to one RSPCC role. Under no circumstance are users allowed access to more than one RSPCC access role. Access to more than one role is prohibited, a security violation, and it leads to locking the user out of the application. Therefore, users must know their access role and adhere to choosing one level of access.
- (5) To request access to RSPCC, users must submit a request through BEARS <https://bears.iam.int.for.irs.gov/home/Index>.

- Login to BEARS.
 - Select "Manage User Access."
 - Select your SEID and select next at the bottom of the screen.
 - On the next screen make sure the **Add Access** is selected.
 - Input "**RSPCC**" and click search.
 - Select the appropriate role: RSPCC Operator, RSPCC Supervisor or RSPCC Analyst .
 - Submit BEARS request and follow all instructions.
 - Once the request is approved by your manager, the System Administrator (SA) for RSPCC, and EUP, then final approval is granted by the LAN Administrator.
 - Once all SA's have approved the request, the user will receive an email from BEARS to sign the Acknowledgement Statement before logging on to RSPCC. It will take approximately 1 to 3 business days before you will have access to the RSPCC system.
- (6) If a user needs to switch access roles, for instance an operator may needing to switch to a supervisor level of access, the user must first submit a remove access request of the original access level. Then the user can proceed with submitting a request for the desired access level. The user will not be granted access to both access roles at any point.
- (7) Users must have Silver Bullet Ranger or Ranger for Cannon installed on their computer in order to scan payments. Users must submit a request through IRWorks or contact the Help Desk at 1-866-743-7748. Canon Scanner Users can self-download the Ranger for Canon software via the symantic software portal.
- (8) The RSPCC RDM EC7000i or Canon CR-L1 scanner is necessary to capture the payment image and the MICR line of the taxpayer remittance in RSPCC. The scanner must be connected to the workstation desktop or laptop to be able to scan the taxpayer remittance. The scanner may be moved, as needed, between workstations. A IRWorks Ticket must be input to the site Desktop Support in order for the scanner and the software (Silver Bullet Technology) to be moved to the new location. The software allows the scanner to interface with the workstation in order to capture the payment image and read the MICR line.
- (9) All RSPCC users must logon and access the RSPCC application once every 30 days at a minimum. Managers must ensure their employees are logging into the RSPCC application every 30 days.
- All RSPCC users must maintain an active RSPCC account.
 - RSPCC User's account will become inactive and locked on the 45th day that a user does not log on.
 - RSPCC User Inactivity Report is systemically generated once every week and sent to the email address of all RSPCC inactive users and their supervisors.
 - RSPCC User Accounts must be removed from the system through BEARS request after the employee has separated or no longer has a business need to access the RSPCC application.
- (10) Inactive or locked RSPCC users or their managers must submit reactivation requests through BEARS.

- Login to BEARS
 - From the BEARS home screen, click on the drop down menu icon in the top left.
 - Open “**Manage Access**” and select “**Password Reset**”.
 - The Password Reset screen will open, follow the prompts.
 - From the drop down option, select your name/SEID, click Next.
 - Select the assigned RSPCC entitlement from the drop down.
 - Under “**Special Instructions**”, enter “Reactivate RSPCC Account”, click Submit.
 - You will receive an email notice from BEARS once your account has been reactivated.
- (11) RSPCC implements Single Sign-On (SSO) login authentication. Users no longer have to enter their username and password to login to the application. If the user is active in the database, the user can click on the login button and subsequently the user will be logged into the application.
- (12) All RSPCC users must use the **Logout** tab to ensure their session is properly closed. RSPCC Users should avoid using the browser **X** to close their RSPCC session.

3.17.278.12.7

(08-25-2023)

RSPCC Input Fields

- (1) The following are configurable input fields for all RSPCC Payment processing. An “*” indicates a required input field.
- *IRS Received Date (MMDDYYYY).
 - *RPSID.
 - *Check Amount.
 - *Name Control.
 - *TIN.
 - *Master File Tax Code (MFT).
 - *Tax Period (YYYYMM).
 - *Amount 1 (Transaction Amount).
 - *TC 1 (Primary Transaction Code).
 - Designated Payment Code (DPC).
 - Amount 2 (Transaction Amount).
 - TC 2 (Secondary Transaction Code).
 - Amount 3 (Transaction Amount).
 - TC 3 (Tertiary Transaction Code).
- (2) RSPCC RPSID Ranges.

Payment Type	RPSID RANGE
Insolvency (Philadelphia CS only)	000000
Perfect Mis-Directed Remittance	000001 - 489999
Discovered Remittance	497000 - 499999
OIC (Brookhaven and Memphis CS only)	590000 – 599999
Imperfect Mis-Directed Remittance	610000 - 769999
Perfect Mis-Directed (Mail Room)	770000 - 789999

Payment Type	RPSID RANGE
Imperfect (Mail Room/ Unidentified)	790000 - 799999

(3) Designated Payment Code.

- 00 - 99.
- The DPC associated with user fees which are not valid for RSPCC: 47, 48, 49, 50, 57.
- Enforcement DPC codes (05,06,07,16,18,19,20,21,22,23,30,32) are not valid with MFT 35, MFT 65, and MFT 43.
- DPC 36 is only valid with MFT 35 and/or MFT 65.
- DPC 43 is only valid with MFT 43.

(4) Primary and Secondary Transaction Codes.

Primary Transaction Code	Secondary Transaction Code
610	
620	
640	
650	
660	
670	
670	460
670	570
680	
690	

3.17.278.12.8

(08-25-2023)

**Formatting Data Entry
Fields**

(1) Received Date:

- Must be 8 numeric characters.
- Must be in MMDDYYYY format.

(2) Remittance Processing System Identification (RPSID).

- Must be 6 numeric Characters.
- Must be Valid Range for your payment type.
- Must have a Valid combo with DPC (Designated Payment Code) - 000000 for DPC 03, 11, 99.

(3) Check Amount:

- Cannot be all zeros.
- Must be \$.01 - \$99,999,999.99.

- Cannot contain commas.
- Enter check amount with or without a decimal point.
- Without a decimal point the system assumes the last 2 digits are pennies.

(4) Name Control:

- May be 2 - 4 Characters.
- May be in lower or upper case.
- May be Alpha Numeric.
- May contain dashes and special characters.
- May not contain spaces .

(5) Tax Identification Number (TIN):

- SSN or EIN.
- Can be entered without dashes.
- Unidentified Remittance 000000001 no dashes.
- May not contain characters after the TIN (such as V or *).

(6) MFT (Master File Transaction Code). See IRM 3.17.278.12.7.:

- Must be 2 characters.
- Must be numeric.

(7) Tax Period:

- Must be 6 numeric characters.
- Must be in YYYYMM format.
- Valid values are 190001 - 209912.
- For Form 706 and Form 709 use the DOD. Example DOD 06/20/2011 tax year would be 201106.

(8) Amount 1, Amount 2, Amount 3 Transaction Amount:

- Primary, Secondary and Tertiary.
- Same format as Check Amount.

(9) TC 1, TC 2, TC 3 (Transaction Code):

- Primary, Secondary and Tertiary Transaction Code See IRM 3.17.278.12.7(5).
- Must be 3 characters.
- Must be numeric.

(10) DPC:

- Must be 2 characters.
- Must be numeric.

3.17.278.12.9
(08-25-2023)
**Unidentified
Remittances**

- (1) Unidentified remittances are payments that cannot be immediately identified or applied to a specific taxpayer or tax period. RSPCC began processing unidentified remittances in August 2013. Every effort must be made to identify the payment before it is considered an Unidentified Remittance. Complete IDRS research must be performed for these remittances. Use all pertinent IDRS command codes to research.

- (2) Users must utilize all pertinent IDRS Command Codes to research the payment before it is considered an unidentified remittance. The following IDRS Command Codes can be used: TPIIP, NAMES/NAMEI - to obtain a Social Security Number (SSN); NAMEE/NAMEB - to obtain an Employer Identification Number (EIN). For assistance on the input format, please refer to the IDRS Command Codes job aid: <http://serp.enterprise.irs.gov/job-aids/command-code/command-code.html>.
- (3) The steps for processing Unidentified Remittances are as follows:
 - *TIN 000000001 (no dashes).
 - *Name Control From Check.

These items or the * Entity Validation check does not validate against the NAP.

- Tax Period Current.
- MFT 10/BMF 30/IMF.

These items must be valid information and goes through the standard validation check. The RSPCC Technicians must accept or not accept the information before the payment will be sent forward.

3.17.278.12.10 (08-15-2024) RSPCC Processing Payment Procedures

- (1) Remittances are batched with 1 - 25 per batch with a RPSID number Sheet (1 - 20 for TAC). Campus Support includes a calculator tape of the total of counts and amounts for the batch.
- (2) The RPSID sheet contains the:
 - RPSID Number.
 - Scan Date.
 - Entry Operator SEID.
 - Key Verifier SEID.
 - Key Verification Date.
 - Deposit Ticket Date.
 - Deposit Ticket Number.
- (3) After successfully logging into the RSPCC application Home Page, click **"Batches"** then click on **the Create New Batch** menu button.
- (4) To start a new batch, the operator must input the "received date" from the payment source document (MMDDYYYY) and RPSID number from the RPSID sheet. Both numbers will carry through to the rest of the batch, unless if there is a different received date for the payment.
 - This starts a new batch at the first payment entry screen.
 - Batches are created with at least one saved payment.
 - The system will generate a unique batch id
- (5) The operator will then choose if the remittances will be processed as a **Single** or **Multi/Split**.
 - Single Payment - one payment to one transaction.
 - Multi Payment - more than one payment to one transaction.
 - Split Payment - one payment applied to more than one transaction or taxpayer.

- (6) Each payment record consists of a remittance and transaction section. In the single payment mode, both sections are available on the same page view. In a Multi/Split payment mode the remittances and transaction sections are displayed on separate pages.
- (7) Click “**Scan Check**” button to activate the scanner. A solid light on the scanner indicates that it is ready to receive checks. A blinking light indicates scanner is not ready to scan remittances. The remittance is placed in the scanner with the Magnetic Ink Character Recognition (MICR) line of the check face up aligned with the right side of the RDM EC 7000 scanner. The remittance is placed horizontally in the scanner with the MICR line of the check aligned to the right of the Canon CR-L1 scanner. The MICR line contains the bank routing, account and check number found on the bottom of the check. Gently push the check forward to allow the scanner to grasp the check. The scanner will automatically flip the check and scan the back. The check image will appear on the screen. Ensure the check is readable.
- (8) Input the identified fields needed to process a payment from the source document not from the remittance or the screen. IRM 3.17.278.12.7, RSPCC Input Fields.
- (9) Ensure that the “**Check Amount**” field and the “**Primary Transaction Amount**” fields are the same amount, and that they match the taxpayer check.
- (10) The clerk inputting the batch visually verifies that all checks are scanned properly, that the entire front of the check image is visible on the screen, and that the dollar amount is legible before scanning the next check or signing out of the batch.

Note: For Campus Support Only: after scanning the batch, the operator will validate the total number of checks and the total dollar amount against the batch listing. Campus Support will validate the calculator tape totaling the number of checks and dollars against the batch listing. FA TAC will validate form 795 and RPSID label against the batch listing. If there are discrepancies, the operator will correct the error before completing the batch.

- (11) When all payments for a batch have been scanned, click “**Finish.**” If the user has realized that there are discrepancies, this action allows for correcting the payment before the batch is complete.
- (12) After inputting the last check in the batch and there are no discrepancies, click on the **Finish** button, then click on **Complete or Complete & Print** (print the Batch Listing). This action moves the batch into Ready for Key Verification Status, provided there are no alteration to the MICR line.
- (13) When encountering scanning errors, entry operators must re-scan the check once or twice. The Clear Scanner button releases the check and clears the captured code line and images, allowing the user to re-scan the check. Examples of scanning errors:
 - The image of the check is skewed; this type of error will require manual visual inspection and correction. RSPCC may not display an error message, but the User will re-scan the check if a potential problem exists with the image.
 - When the MICR line is displayed in red, correct it immediately.

- When the scanner is unable to read any or all of the MICR code line and the failure persists, delete the payment from the batch and document (Campus Support- document the calculator tape and RPSID Sheet, FA TAC- document form 795 and RPSID label). The manager or designated approver must also initial the change.,
- (14) To correct the MICR line code the entry operator should:
- Type over the special character, for example “!” with the valid value “5.”
 - Replace the MICR symbol with the correct code.
- Each of the symbols that are before and after the routing number, account number and check number represents either a “T” “O” “A” or “D,” See Exhibit 3.17.278-4
- (15) If the entry operator is unable to correct the image quality of MICR code line errors, a determination must be made to process the payment outside the RSPCC system. Consult your supervisor for guidance on processing payments outside of RSPCC.
- (16) Once the entry operator has corrected the MICR Line, they will continue to input the payment information.
- (17) When the “**Check Amount**” field and the “**Primary Transaction Amount**” field are not the same, an error will appear at the bottom of the screen. The check amount and the transaction amount must be equal. Otherwise, you will not be able to go to **Next Payment**. Finish the batch or save the payment.
- (18) If the written amount and numeric amount on the check do not match, **See:** IRM 3.8.45.4.5, *Manual Deposit Process*.
- (19) The scanner will imprint “**Electronically Presented**” or “**Electronically Processed**” on the front of the check (RDM EC 7000 Scanner) or on the back of the check (Canon CR-L1 Scanner). If this does not appear, the manager/ lead or other authorized designee needs to stamp or write “**Electronically Presented**” or “**Electronically Processed**” on the check manually. This needs to be in a place that does not interfere with the dollar amount, the financial institution information or the signature.
- (20) If there was a MICR Line correction or a Duplicate check issue during the processing of the batch, the batch goes to **Awaiting Approval** Status. The supervisor must approve the batch before it goes to **Ready for Key Verification**.
- (21) The Supervisor should monitor the system for work approval.
- (22) The Supervisor will logon to RSPCC and from the Home Page click on the “**Approve Checks**” status, then find the batch and make approvals on the batch before it goes to “**Ready for Key Verification**”.
- (23) Review MICR Line Approval:
- **Approve** - Promotes the check to the Saved status and then displays the Check Approval List page.
 - **Delete** - Deletes the payment containing the check and then displays the Check Approval List Page.

- **Check Detail** - Displays the Check Detail page for the currently displayed check.

3.17.278.12.11
(10-01-2015)

Completing a Batch and Printing the Batch Listing

- (1) When the operator has processed all payments in a batch, **Click** on **Finish** to close the batch.
- (2) Once a user has clicked "**Finish**" to close the batch, they have the option of either printing the **Batch Listing**, **Completing the Batch** or **Editing the Batch** using the following icons:
 - **List Payment** - to edit the batch.
 - **Print** - print the Batch listing.
 - **Print and Complete** - print the Batch listing and the batch processes to the next status (Ready for KV or Approval).
 - **Complete** - the batch will process to the next status (Ready for KV or Approval).
- (3) If you need to correct an error or delete a payment, **Click** "**List Payment**" and navigate within the list payment screen to correct or delete the payment. **Click** on "**Finish**" again to close the batch.
- (4) This action will then display the Batch Payment List with the current state of "In Data Entry."
- (5) To complete the batch, **Click** on **Print and Complete**. This completes the batch and prints the Batch List **See:** Exhibit 3.17.278-7
- (6) The Batch List reports shows all transactions included in the batch. The report consists of the detail and summary pages. The status of the batch will now be "**Ready for Key Verification.**"
- (7) The Batch List is kept with the following:
 - Remittances.
 - Source documentation.
 - Payment vouchers (and calculator tape for Campus Support).
 - Completed RPSID sheet.
 - Copies of all source documents and Forms 795 (TAC) for Key Verification.

3.17.278.12.12
(08-25-2023)

RSPCC Key Verification (KV)

- (1) The operators perform quality review on payments through an electronic method called Key Verification (KV). All batches "**must**" be Key Verified before they can be transmitted to Fiscal Service for deposit.

Note: Users must verify the total number of checks in a batch. prior to key verifying the batch. If there is a discrepancy the user must notify the manager or designated approver immediately before key verifying the batch

- (2) To KV a batch, the operator selects the **Batches Tab** and then selects **Ready for Key Verification** tab from the RSPCC Home Page. This will display a list of all available batches in "Ready for Key Verification" and "In Key Verification" for that operator. To start KV'ing a batch, the operator will select a batch with the status "**Ready for Key Verification**". The operators will not be able to KV any batches that they were the Approver or the Entry Operator for. Therefore, those batches will not be displayed when they are key verifying.

- (3) (TAC Only) TAC sites where the manager is responsible for more than one TAC Site (Parent/Child relationships) can allow users with Supervisor access to KV work from one of their other TAC sites.
- (4) The remittance and transaction data fields available for KV are based on the configurations set by the site Manager. Fields that have been configured for KV will not be pre-populated when users are KV'ing the remittances.
- (5) The KV Operator must have:
 - a. RPSID.
 - b. Batch List.
 - c. Remittances.
 - d. Source documents.
 - e. Copy of source documents.
 - f. Form 795 (TAC only).
- (6) Once the batch is selected, the status will change to "In Key Verification."
- (7) The Operator will enter the payment data for each check from the source document.
- (8) The operator will enter data for each payment field selected for KV into the KV edit page.
- (9) There are two types of KV views depending on the type of payment:

Note: If a payment is deleted from the batch during the KV process, the operator must document the change and the manager or designated approver must initial the change (Campus- document the calculator tape and RPSID, FA TAC- document form 795 and the RPSID label).

 - The single payment KV processes review, remittance, and transaction information in the same page.
 - The multiple/split KV processes review, remittance, and transaction information on different pages.
- (10) Payments are KV'ed in the order they were entered in Payment Entry.
- (11) If information is not clear like a number or a letter in a name, the operator must research using IDRS and confirm the information is correct.
- (12) The payments in KV are tracked through the payment counter located to the right of the screen which indicates the position of the check in the batch in review. The Operator moves to the next payment by clicking the Next Payment button. The Operator can cancel the KV process on the current payment by clicking the "Undo Payment button."
- (13) Awaiting KV Approval status indicates that changes were made in KV. These changes include changes in the Check Amount, changes in the Name Control, and changes in the TIN. The changes will need to be approved by the manager or designated approver.

Note: Fields that are pre-populated can be edited by the KV'er if the information is not correct.

- (14) A supervisor will have to verify the transaction information and determine if the corrected information is correct. The Awaiting KV Approval screen will have the transaction information “Before KV” and “After KV.” The Awaiting KV Approval screen contains the following information:
- Check to Approve: The check to be approved.
 - Transaction information “Before KV.”
 - Transaction information “After KV.”
 - Approve- promotes the payment KV’d
 - Delete- removes the payment from the batch.
- (15) If the User inputs erroneous data, the system will not save the data and the user will not be able to perform the next step or go to “**Next Payment**” button.
- (16) When the user completes entering data and performs the next step, such as clicking on the Next Payment button, the system validates the item then saves the data. Additional errors may be encountered during this validation process. Errors are displayed in the message section of the KV page. These errors must be corrected to move to the next process.
- (17) If the RSPCC approver makes a correction to the MICR line when the batch is “Awaiting Approval”, the MICR line of that payment must be verified in KV. The screen will prompt the user to validate the MICR line and the user will either **accept** the MICR or **delete** the payment.
- (18) If the operator accepts the MICR line, then it will process with the batch to the next status. If the payment is deleted, it will have to be either re-scanned in a new batch or transshipped. **See:** IRM 21.1.7, Campus Support, IRM 21.3.4, Field Assistance
- (19) Effective June 2013, payments where the Check Amount or Name Control and TIN were corrected must be approved by the manager or designated approver. Once KV is complete, the batch will move to **Awaiting KV Approval** status. The batch must be approved or the payment deleted before it can be moved to **Ready for Deposit** status.
- (20) When the last payment in the batch is displayed, the **Complete** button is enabled. After entering all the KV data in the current item, the user selects the **Complete** button, and the system performs additional validations for the payments in the batch, and then saves the data. Upon completion of the KV process, the batch will be sent to “**Ready For Deposit**” status. If there are no issues the batch will be sent to “**Transmitting for Deposit.**” If it did not **Failed During Transmit**, the batch will be process to “**Sent for Deposit**” and be sent to the Fiscal Service.
- (21) The RSPCC Batch Payment List is displayed after a batch is completed for KV. The report displays the batch status at the time it was requested. Any changes made during KV will be reflected on this report. The report can be printed by clicking on the **Print** button on the menu bar.
- (22) All documentation **MUST** remain with the KV’ed batch. AM Campus Support and FA TAC determine what documentation is kept for archival. **See** IRM 21.3.4 , Field Assistance or **See** IRM 21.1.7, Campus Support.
- (23) All batches that are in “**Ready for Key Verification**” from the previous day **MUST** be KV’d at the beginning of the next business day.

3.17.278.12.13
(08-15-2024)

RSPCC Batch Management

- (1) The Batch Management function can be accessed from the RSPCC Home Page by selecting the Batches tab. Only users with Supervisor or Analyst (read only) Roles have access to Batch Management. Batch Management allows users to perform the following:
 - View batches.
 - List payments.
 - Complete batches.
 - Print batch lists.
 - Delete a batch **before** being sent for deposit.
 - Restart batches in a failed status.
 - Set Key Verification (KV) configuration for site and/or user.
 - Generate the End of Day Report (EOD).
 - Generate the End of Week Report (EOW) (Analysts Access Only).
 - Approve MICR line data or duplicate checks.
 - Approve Key Verification (KV) changes in check amount and/or Name Control and SSN/EIN.
 - FA TAC sites that are in a Parent/Child relationship (Manager responsible for more than one TAC site) have the ability to temporarily re-assign an operator in RSPCC to a site within the Parent/Child relationship.
- (2) The supervisors can click on the “Batches Tab” which will default to the Batch List screen. The supervisor can perform an action to view information regarding the batches by selecting an Action Button listed on the left of the batch.
- (3) To **view a batch** from the Batch List screen, click on the “**View Batch**” icon to display information regarding the batch.
- (4) To **list payments** in a batch, from the Batch List screen, click on the “**List Payment**” icon; this action will display payments within the batch.
- (5) To **print a batch list** within the selected batch, from the Batch List screen the supervisor must click on the “**Batch Payment Printout**” icon. This action allows a user to print a hardcopy of all payments within the batch.
- (6) To **delete a batch** before being sent for deposit from the Batch List screen click on the “**Delete Batch**” icon which allows the approver to remove a batch from the RSPCC database.
- (7) To **restart a batch** from Failed to Transmit, Failed During Transmit, or Transmitting for Deposit from the Batch List screen, the supervisor must click on the “**Restart Deposit**” icon next to the batch you wish to send to deposit. RSPCC retransmits the selected batch for deposit. When the transmission process completes successfully, the batch is promoted to the “Sent for Deposit” status. If the batch returns to “Failed to Transmit” or “Failed During Transmit” you must contact the RSPCC HQ analyst.
- (8) All batches may be accessed by clicking on the Batches Tab then select list batches to filter by the batch status by selecting the status from the status listing. Next, select your site by using the drop-down window from the Site ID box then click the Filter button.

- (9) To **Set KV configuration** from the RSPCC Home Page, the user clicks on “Batch Management,” then clicks on the KV Configuration Menu button. Proceed to the Configure Key Verification screen. This allows the user to specify the payment fields that require key verification by site and user. The user settings take precedence over the site settings except when Bypass KV is set.

Steps to set fields to KV all users:

1. Click on the “**Site**” radio button.
2. Check and/or uncheck the fields under the KV column.
3. Check all the fields under the “**Apply to All**” column.
4. Click on the “**Save**” button.

Steps to set a User configuration:

1. Click on the “**User**” radio button.
2. Click on the “**Select a User**” drop down list and select a user.
3. Check or unchecked fields in the **KV** column.
4. Check all fields under “Apply to All” column.
5. Click on the “**Save**” button.

Steps to reset the default configuration:

1. Select a “**Site**” or “**User**” radio button.
2. Click on the “**Use Site Default**” button.
3. Click on the “**Save**” button. The user is set to the current site configuration.

Steps to bypass Key Verification:

Note: The manager or designated approver **must** have RSPCC HQ Analyst permission to bypass Key Verification

1. Select “**Site**” or “**User**” radio button.
2. Click on the “**Bypass key verification at this site**” box.
3. Click on the “**Set Bypass**” button.

Bypass key verification disables the KV process for the entire site regardless of the site and user settings. A batch that is completed in Payment Entry will be promoted immediately to **Ready for Deposit**. Batches that are in Ready for Key Verification at the time the bypass option is set, will be promoted to **Ready for Deposit**. And batches that are **In Key Verification** at the time the bypass option is set, will remain in key verification until the KV process is complete.

- (10) To **generate the End of Day** report, the Manager/Lead or other authorized designee person orders the EOD report by taking the following steps:

1. From the RSPCC Home Page click the Reports Tab.
2. Click on the menu button End of Day Report.
3. Choose a site by clicking on the Site window (Only Analyst have this option).
4. Choose date by using the pop-up calendar.
5. Click the **Run** button.

See: Exhibit 3.17.278-6. The EOD report allows the Manager/Lead to monitor payments on a daily basis. The report is also used to ensure that all batches

that are in the “**Acknowledged**” and “**Sent for Deposit**” status are in the 215 report and to determine the status of batches in the RSPCC workflow. The report will be sent to the user’s email In Box within the same day.

- (11) The EOW Report is a breakdown of a Deposit ticket by site and payment type. The user can only request a deposit ticket date that is in Detail Received or Transmitting for Posting on the Reconciliation Report. Only the RSPCC Analysts can generate an End of Week Report.

To **generate the End of Week** report, qualified users take the following steps:

1. From the RSPCC Home Page click on Batch Management tab.
2. Click on the menu button End of Week Report.
3. Choose the **Radio** button for Campus Support Report or TAC Report.
4. Enter the Start Date and End Date report by typing or using the pop-up calendar. The date range does not have to be a week long.
5. Click **Run** button to request the report. The report will be sent to the user’s email In Box within the same day.

The user can request the report anytime. The End of Week report is primarily used by the RSPCC Analysts to monitor activities in different campuses and in Tax Assistance Centers by Area.

- (12) To **approve the MICR line** data or duplicate checks, the supervisor must monitor workflow that a batch of work needs approval. Supervisor will access the RSPCC Home Page and click on the Batch Tab and select Awaiting Approval. This action takes you to the Check Approval List screen. Click on the Review/Approved icon. This page allows the supervisor to approve the manual entry of the MICR line data. The MICR line can be corrected by a supervisor before approving. This page has three buttons.

- **Approve** – Promotes the check to the Saved status and then displays the Check Approval List page. If the check is in Awaiting Approval status because it is a duplicate check, the Review Duplicate Check page will display.
- **Delete** – Deletes the payment containing the check and then displays the Check Approval List page. The payment will have to be re-entered in the system as part of another batch.
- **Check Detail** – Displays the Check Detail page for the currently displayed check.

The Review Duplicate Check Page allows a supervisor to approve a duplicate check. The page displays the following sections:

- **Check to Approve:** The check to be approved.
- **Duplicate Checks:** Each of the checks that is a duplicate of the check to be approved.

The Approve Page Check contains the following sections:

- The front of the check.
- Batch ID - ID of the batch containing the check.
- RPSID - RPSID of the payment containing the check.
- Received Date - The date the payment was received.
- Reason for Approval - Supervisor must enter a reason.

- Approve - Promotes the check to the Saved state and displays the Check Approval List page.
- Delete - Deletes the payment containing the check and displays the Check Approval List page.
- Check Detail - Displays the Check Detail page for this check.

The Duplicate Check Page contains the page with checks that are duplicates of the check that needs to be approved. This Duplicate Check section page contains the following sections:

- The front of the check.
- Batch ID - ID of the batch containing the check.
- RPSID - RPSID of the payment containing the check.
- Received Date - The date the payment was received.
- Check Detail - Displays the Check Detail page for this check.

- (13) Awaiting KV Approval is to approve changes made to the payment check amount and/or name control and TIN when a batch is in KV status. After KV is complete the batch will move to Awaiting KV Approval status. A supervisor will have to verify the transaction information and determine if the corrected information is correct. The Awaiting KV Approval screen will have the transaction information Before and After the KV Process. The Awaiting KV Approval screen contains the following information:

- Check to Approve: The check to be approved.
- Transaction information "Original Values."
- Transaction information "KV Edit Values."
- Approve- promotes the payment KV'd.
- Delete- removes the payment from the batch.

- (14) **FA TAC sites that are in a Parent/Child relationship** (Manager responsible for more than one TAC site) can temporarily re-assign an operator in RSPCC to a site within the Parent/Child relationship.

- (15) The Batch Management function is also available to users with the RSPCC Analyst role. The analyst are able to perform the following:

- View batches.
- List payments.
- Print batch lists.
- Generate the End of Day Report (EOD).
- Generate the End of Week Report (EOW).

An analyst views payments and batches with read-only access.

3.17.278.12.14
(10-01-2015)
RSPCC Deposits

- (1) The Deposit function displays all batches deposited through the Fiscal Service. To access the Deposits function, click on the Deposit tab from the RSPCC Home Page. It will default to the Deposit Ticket List screen.
- (2) The Deposit function allows the Manager/Lead or other authorized designee to perform the following:
- List Deposits - displays deposit tickets retrieved from Fiscal Service up to the current date.
 - View Deposits - display detailed information about the selected deposit ticket.

- Deposited Payments - lists the payments associated with the deposit ticket.
- (3) From the Deposit Ticket List screen, the user can click on the “**View Deposit Ticket**” icon and view the Deposit Ticket information or click on the “**List Deposited Payments**” icon to display the Deposited Payments screen with a list of batches within the Deposit Ticket. From the List Deposited Payment View:
- Click on “**View Batch**” icon to display information about the batch included in the Deposited payment.
 - Click on the “**List Deposited Payments**” icon to display all payments submitted with the batch that included the deposited payment.
 - Click on the “**View Batch Payments**” icon to display payment detail for the deposited payment.
- (4) Users can also search for a Deposit Ticket state. Deposit Ticket States are:
- **Summary Received** - The creation of the deposit ticket ALC+2, deposit date, deposit ticket number, IRN
 - **Detailed Received** - The Deposit ticket has been successfully retrieved and stored within the RSPCC application
 - **Transmitted for Posting** - RSPCC has successfully prepared and transmitted the payment record file to EFPPS
 - **Posted** - Response has been received from EFPPS that all transactions have successfully posted to the Master File
 - **Transmitted for Archival** - Deposit data has been transmitted to Remittance Transaction Research System (RTR) for long-term research

3.17.278.12.15
(10-01-2015)

RSPCC Payment Search

- (1) All users have access to the Payment Search function by selecting in the RSPCC Home Page the **Search** tab.
- (2) Users will have access to search payments on their own site. The search is more specific when multiple criteria is entered.
- (3) Users can enter one or more criteria to perform a search. If batch status is not selected as a criteria, the system searches all batch status.

The search criteria are:

- Batch Name.
- RPSID.
- TIN.
- Name Control.
- Tax Period.
- Received Date.
- Amount.
- Trace ID.
- DLN.
- Routing Number.
- Account Number.
- Check Number.
- IRN.
- Deposit Ticket Number.

- Batch Status.
- (4) After inserting the criteria, click on the Search button and it will bring you to the Search Results screen.
 - (5) The Search Result screen displays the action buttons. A successful search returns all payments that match the criteria.
 - (6) The user can now select a payment and view information about the payment by clicking on the **action** buttons:
 - View Batch - Displays information about the batch that contains the searched payment.
 - View Batch Payments - Displays the list of all payments in the batch that contains the searched payment.
 - View Payment - Displays the remittance and transaction information of the payment.
 - Print Batch List Report - Prints the batch payment list report.
 - (7) Additional detailed information about the payment, check and transaction can be viewed by clicking on the detail buttons on the top right corner of each page on the View Payment screen.
 - (8) With Multiple/Split payments, the system displays payment information in one page and transaction information on the following page that can be viewed using the detail buttons on the top right corner of each page.

3.17.278.12.16
(10-01-2016)

RSPCC Balancing

- (1) All scanned work **MUST** be balanced daily.
Note: Work processed on Saturday or Sunday will be on Tuesday's Deposit Ticket.
- (2) The manager/lead or other authorized designee **MUST** balance the previous business day's work using the following:
 - 215 Deposit Ticket Report.
 - End of Day Report.

See: Exhibit 3.17.278-6 and Exhibit 3.17.278-9
- (3) The 215 Deposit Ticket report displays the information by ALC+2 for each AM Campus Support Site and the TAC Areas **See:** Exhibit 3.17.278-9
- (4) The End of Day Report has two parts: The Batch Listing and The Operator Listing. RSPCC HQ recommends that the End of Day Report be ordered at the beginning of each business day for the previous day scanned payments for balancing. The EOD Report will be sent to the user's email account on the same day. **See:** Exhibit 3.17.278-6
- (5) To balance, have the prints of the 215 Report and EOD Report. The manager/lead or other authorized designee will compare the EOD Operator Listing to the 215 Deposit Ticket Report, to ensure all scanned checks were deposited. Once it is determined that a batch is on the 215 Deposit Ticket Report, update the RPSID Sheet with the deposit ticket date found on the top of the 215 Deposit Ticket Report.

- Find your site's employees by SEID and scanned date on the 215 report. **See:** Exhibit 3.17.278-9 and find the same Operator per SEID and date on the EOD report Operator Listing **See:** Exhibit 3.17.278-6
 - Compare the Summary Count on the 215 report with the Check Count and amount on the EOD Operator Listing.
- (6) Batches that are not be on the 215 Deposit Ticket will be in this status on the EOD Report:
- In Data Entry.
 - Awaiting Approval.
 - Ready for KV.
 - In Key Verification.
 - Awaiting KV Approval.
 - Ready for Deposit.
 - Fail to Transmit.
 - Fail during Transmit.

Note: Contact RSPCC HQ Analyst when you have batches that were scanned and key verified the previous day and they are in Transmitting for Deposit, Sent for Deposit, or Acknowledged, however not listed on the 215 Deposit Report

- (7) After comparing the two reports if there are no differences for an operator, SEID and date the operator has balanced. If there is no difference for any employee, the site has balanced.
- (8) Write the 215 Deposit date on the RPSID.
- (9) If there is a difference from the EOD Check Count and Amount to the 215 Summary Count and Amount, notate the difference on the EOD report.
- a. Locate the employee's SEID with the difference on the EOD Report (Batch Listing).
 - b. Locate the employee's SEID with the difference on the Operator's Listing part of the EOD report.
 - c. Notate difference per employee per Check Count and Amount and verify the date.
 - d. Determine which batches did not go to deposit on the EOD Report Batch Listing per SEID according to the check count and amount on the 215 Report.
 - e. Keep track of who and how many batches on the EOD report are not on the 215 report.
- (10) If there are batches not on the current 215 Deposit Report, then you must verify that they are on the next business day 215 Deposit Report and notate this on the RPSID Sheet.
- (11) When there is a discrepancy, the manager/lead or other authorized designee will determine which checks were not deposited and what corrective action is needed **ASAP**.
- (12) The Manager/Lead or other authorized designee is responsible for re-starting the batch for deposit and monitor the status to ensure that the batch was re-transmitted for deposit, if payments were not posted or deposited and batches are in "Failed to Transmit" or "Failed During Transmit" status.

Note: Do not attempt to transship batches for manual processing without the consent of the RSPCC HQ Analyst when they are still in the RSPCC workflow (Ready for Deposit, Sent for Deposit and Transmitting for Deposit).

3.17.278.12.16.1
(08-25-2023)
**RSPCC End of Day
Report**

- (1) The manager/lead or other authorized designee person orders the EOD using Batch Management in RSPCC. This report allows the site to monitor payments on a daily basis. The EOD Report can be ordered at any time and provides an overview of that day's work. **See:** Exhibit 3.17.278-6.
- (2) To order the EOD report, click on the Reports Tab from the RSPCC Home Page:
 - a. Select the EOD menu button.
 - b. Select the site you are ordering the EOD for by using the Site Window (Analysts only have this function).
 - c. Select date by using the calendar.
 - d. Click the Submit button.
 - e. The EOD report will be created and sent to your email account from: *rspcc@irs.gov*.
- (3) The EOD report display the scanned work in different batch states or cycles: The Batch Life States or Cycles are:
 - **In Data Entry** - The batch has been created and remittance transactions are being added to it.
 - **Awaiting Approval** - The batch is waiting for Approval on a check MICR line correction or a duplicate payment. After the batch is approved, it moves to Ready for Key Verification status.
 - **Ready for Key Verification** - All remittance transactions have been added to the batch and the operator has marked the batch as complete. The batch is ready for key verification.
 - **In Key Verification** - The batch is currently open for key verification.
 - **Ready for Deposit** - The batch has been key verified and is ready for deposit to Fiscal Service.
 - **Failed to Transmit** - The batch failed to be transmitted to Fiscal Service.
 - **Transmitting for Deposit** - The batch is in the process of being transmitted for deposit to Fiscal Service.
 - **Failed During Transmit** - An error occurred during transmission of the batch to Fiscal Service
 - **Sent for Deposit** - The System has transmitted the batch for deposit to Fiscal Service
 - **Acknowledged** - Fiscal Service has sent notification that the batch was received and successfully processed.

Note: Do "NOT" transship scanned batches that did not go to deposit to the SP sites for manual processing without first communicating with the RSPCC HQ Analyst.

3.17.278.12.16.2
(08-25-2023)

RSPCC Weekly Deposit Reports

- (1) Campus and Field Assistance (FA) analysts have the ability to retrieve the end of week deposit reports at their own discretion.
- (2) Procedures for accessing the deposit report. Login to RSPCC:
 1. Select Reports
 2. Select End of Week Report
 3. Select Campus or Specific Area Office (Field Assistance) from the drop down menu
 4. Select report start and end date
 5. Select run and allow 3 to 4 minutes for receipt of the report via email
- (3) If assistance is needed, please contact the RSPCC HQ Analyst for assistance.

3.17.278.12.16.3
(10-01-2015)

215 Deposit Ticket

- (1) The 215 Deposit Ticket is the Official Deposit Report for RSPCC. The manager/lead or designated person will order the 215 Report from OTCnet.
- (2) The current Deposit Ticket is available the next business day after the scan date.
- (3) The 215 report is used to ensure that all scanned batches went to deposit.
- (4) This report lists information by SEID, Transaction Date (same as scanned date), Summary Count (same as check count) and Summary Amount (same as batch total). **See: Exhibit 3.17.278-9**
- (5) To request a 215 Deposit Ticket Report from OTCnet do the following:
 - a. Log on to OTCnet.
 - b. Click on the **"Reports"** tab.
 - c. Click on **"Check Processing Reports"** (The View Check Processing Reports page appears).
 - d. Under **Business Reports**, click **"215 Deposit Ticket Report."**
 - e. The 215 Deposit Ticket Report page appears.
 - f. Under **Report Filters**, select a **"From"** and **"To"** Start Date range.
 - g. Select Report Format (PDF) for printing.
 - h. Click **"Yes"** or **"No"** to include Subordinate OTCnet Endpoints.
 - i. Under **OTCnet Endpoint** click on **"Expand All"** then click on your ALC+2 site to initiate Report.

Note: A 215 Deposit Ticket Report is available on request for deposits 45 days after the date of deposit.

- (6) The 215 Deposit Ticket Report displays the following:
 - First column - Cashier ID list the information by employee's SEID ID in numerical and alphabetical order.
 - Second column - Transaction Date lists the transaction date when checks were scanned and deposited to Fiscal Service.
 - Third column - Summary Count list how many checks were sent to Fiscal Service per employee SEID and date.
 - Fourth column - Summary Amount list total dollar amount that were deposited for that employee SEID and date.

See Exhibit 3.17.278-9

3.17.278.12.16.4
(08-15-2024)

Reconciliation Report

- (1) The Reconciliation Report is generated through the RSPCC system. It is distributed each day by 6:00 a.m. ET to a specific email - distribution list through RSPCC by *rspcc.irs.gov*. This report provides a summary of the deposit and batch activity that has not been deleted from the RSPCC database. **See:** Exhibit 3.17.278-5

The Reconciliation report is used to:

- Balance batch amounts.
- Identify batches that may need to be re-scanned.
- Identify deposits that may need additional information for error correction.
- Determine the state of the Deposit Ticket.
- Identify physical checks that are ready for shredding.

- (2) The Reconciliation Report is divided into 2 parts:

- Deposit Ticket Summary.
- Batch Listing.

- (3) Requests to add or remove users to this distribution list must be submitted to the RSPCC HQ Analyst for approval.

- An email should be sent to ts.cas.sp.atp.ep.rspcc@irs.gov.

3.17.278.12.16.4.1
(10-01-2017)

Reconciliation Report/Deposit Ticket Summary

- (1) The Deposit Ticket Summary section, of the Reconciliation Report, provides information about the 215 Deposit Ticket Report:

- Deposit Ticket Date (Date payments were deposited to Fiscal Service).
- Deposit Ticket Number (Deposit Ticket Number listed on the 215 Deposit Ticket Report).
- ALC2 (The ALC2 number provided by Fiscal Service on the 215 Deposit Ticket Report from OTCnet).
- State (See paragraph 2 below).
- Item Count (Summary Count of checks from the 215 report).
- Amount (Summary Amounts of funds from the 215 report).
- # Deposited (Total number of checks deposited in Fiscal Service).
- Transmitted for Posting Date (Date and Time payments were transmitted for posting).
- # Not Posted (Total number of transactions not posted).
- Transmitted for Archival Date (Date the Deposit Ticket was transmitted for archival).

See: Exhibit 3.17.278-5

- (2) Deposit Ticket States:

1. **Summary Received** - The creation of the deposit ticket (ALC+2, deposit date, deposit ticket number, IRN).
2. **Detailed Received** - Deposit ticket has been successfully retrieved and stored within the RSPCC application.
3. **Transmitted for Posting** - RSPCC has successfully prepared and transmitted the payment record file to EFPPS.
4. **Posted** - Response has been received from EFPPS that all transactions have successfully posted to the master files.

5. **Transmitted for Archival** - Deposit data has been transmitted to Remittance Transaction Research System (RTR) for long-term research.

(3) Deposit Ticket Summary is used to determine when checks must be shredded. A batch can be shredded when:

- The Deposit Ticket date of the batch to be shredded is at least 60 days or older than the current date.
- The Deposit Ticket date for the batch is no longer on the Reconciliation Report/Deposit Summary.

3.17.278.12.16.4.2
(10-01-2017)

Reconciliation Report/Batch Listing

(1) The Batch Listing section, of the Reconciliation Report, displays information regarding specific batches which are in various statuses by site name for each active processing site.

(2) This part of the report contains batches that have not been deleted from the RSPCC database and have not been associated with a Deposit Ticket. See: Exhibit 3.17.278-5

(3) The Batch Listing section provides the following information:

- RSPCC Received Date - date the batch was created in RSPCC.
- Batch ID - a unique alpha/numeric name assigned by RSPCC to each batch.
- Status (See paragraph 4 below).
- Check Count (Total checks in the batch).
- Deposited Check Count (Total checks deposited in the batch).
- Transaction Count (Total transactions in the batch)
- Amount (Total batch amount).
- Owner Name (user SEID who created the batch).
- RPSID (Batch RPSID number).

(4) The following "Batch Life Cycle" statuses appear under the "Status" column of the Batch Listing section:

- In Data Entry.
- Awaiting Approval.
- Ready for Key Verification.
- Failed to Transmit.
- Transmitting for Deposit.
- Failed During Transmit.
- Sent for Deposit.
- Acknowledged.

Exhibit 3.17.278-5

3.17.278.12.16.5
(08-15-2024)

RSPCC Error Correction

(1) The RSPCC interfaces with the EFPPS to perfect and forward payment posting information to master file and CADE2.

(2) Payments with transaction information that is not valid on master file may cause a payment to not post if not corrected. Invalid transaction information may include:

- Name Control.
- SSN or EIN.

- Tax Period.
- Receive Date.
- Tax Filing Requirements.

- (3) Payments are researched using IDRS and RSPCC. They will be corrected by an EFPPS Accounting Technician at the Austin (1/1/2025), Kansas City and Ogden Submission Processing Center.
- (4) When additional information is needed to resolve an error, the EFPPS Accounting Technician will request this information from the RSPCC processing site. The RSPCC processing site will respond to a request for additional information within 24 hours via fax or email. Using the requested additional information, the technician will make the corrections needed to allow the payment to post to master files.
- (5) For additional information about how to resolve RSPCC errors. **See:** IRM 3.17.277.8.12 RSPCC Research Procedures.

3.17.278.13
(08-15-2024)

RSPCC SharePoint Site

- (1) A SharePoint site has been established to act as a repository of relevant links, references, guides and contacts regarding both RSPCC and OTCnet.
- (2) The link for this site can be found here: <https://irs.gov.sharepoint.com/sites/htvqgsre59>

3.17.278.14
(08-25-2023)

OTCnet/RSPCC Contacts

- (1) Treasury OTC Support Center PCC Customer Service 866-945-7920.
Customer support is available 24 hours a day, 7 days a week. You can leave a voice mail message or send an email to: *FiscalService.OTCChannel@citi.com*.
- (2) All issues and concerns related to the program must be sent to the RSPCC HQ team using the following distribution code: *&TS CAS:SP:ATP:EP:RSPCC*
- (3) For RSPCC Technical questions and concerns, the user must email the issue to the following IRSPCC IT group code: *&IT ACIOAD-SP-E-DD-DV-RSPCC*

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Exhibit 3.17.278-1 (08-25-2023)

DPC Codes

DPC	Definition
00	Designated payment indicator is not present on posting voucher
01	Payment is applied first to the non-trust fund portion of the tax. (Input only when MFT is 01, 03, 09, 11, 12, 16, or 55)
02	Payment is applied first to the trust fund portion of the tax (BMF MFT 01, 03, 09, 11, and 12)
03	Bankruptcy, undesignated payment
04	Levied on state income tax refund (State Income Tax Levy Program (SITLP) (prior to 07/22/1998)
05	Notice of levy (Other levy proceeds)
06	Seizure and sale
07	Federal tax lien
08	Suits (Non-Bankruptcy)
09	Offer in Compromise
10	Installment agreement (Manually Monitored Installment Agreements)
11	Bankruptcy, designated to trust fund
12	Cash bond credit (allowed with TC 640 only), IRC 6603 Deposit
13	Payment in response to reminder notice, OBRA 1993 (valid only with MFT 30 for tax periods 199312 through 199411)
14	Authorization given by taxpayer to apply payment ("CSED expired, taxpayer authorized payment")
15	Payments caused by Form 8519
16	Federal EFT levy payment
17	EFT payroll deduction installment agreement payment
18	Federal Payment Levy Program (FPLP) payment for the Primary TIN Payments are received electronically from Fiscal service
19	FPLP payment for the Secondary TIN. Payments are received electronically from Fiscal Service
20	State Income Tax Levy Program (SITLP) receipt (used exclusively for systemically applied payments)
21	State Income Tax Levy Program (SITLP) receipt (used exclusively for manually applied payments)
22	Alaska Permanent Fund Dividend Levy Program receipt (used for systemically applied payments)

Exhibit 3.17.278-1 (Cont. 1) (08-25-2023)**DPC Codes**

DPC	Definition
23	Alaska Permanent Fund Dividend Levy Program (AKPFD) receipt (used exclusively for manually applied payments)
24	Payment received with an amended return
27	Branded Prescription Drug Fee
31	Exclude payment from systemic cross-reference processing to allow treatment of each spouse differently on a joint return
33	Offer in Compromise \$205.00 application fee
34	Offer in Compromise 20% lump sum/initial periodic payment
35	Offer in Compromise subsequent payments made during the offer investigation
36	ACA Individual payment for MFT 35 and MFT 65
43	ACA Business payment for MFT 43
50	Installment Agreement User Fee (IAUF). (Valid with MFT 13 (BMF) for tax period XXXX12 and with MFT 55 (IMF) for tax period XXXX01.)
51	Installment Agreement User Fee (IAUF), reinstated. (Valid with MFT 13 (BMF) for tax period XXXX12 and with MFT 55 (IMF) for tax period XXXX01.)
53	Discharges
54	Private Debt Collection (aka CCS)
55	Subordinations
56	Withdrawals
57	Judicial and Non- Judicial Foreclosures
58	Redemptions; Release of Right of Redemptions
59	706 Liens; Decedent Estate Proof of Claim (POC)
63	Repayment of Advanced Child Tax Credit (ACTC)
64	Designates IRC 965 payment
65	Return of Economic Impact Payment (EIP)
70	Bipartisan Budget Act (BBA) Administrative Adjustment Request (AAR) Payment
71	Bipartisan Budget Act (BBA) Administrative Adjustment Request (AAR) Push Out Payment
72	Bipartisan Budget Act (BBA) Exam Imputed Underpayment Payment
73	Bipartisan Budget Act (BBA) Partner Payment for BBA Modification Payment
74	Bipartisan Budget Act (BBA) Audit Payment
75	Bipartisan Budget Act (BBA) Prepayment on BBA AAR/Exam Push Out Payment
76	Bipartisan Budget Act (BBA) Payment credited from assessment against officers

Exhibit 3.17.278-1 (Cont. 2) (08-25-2023)

DPC Codes

DPC	Definition
77	Bipartisan Budget Act (BBA) Related IRC 6603 Deposit
99	Miscellaneous payment other than above

Exhibit 3.17.278-2 (10-12-2022)**Valid RSPCC Primary Transaction Codes**

Transaction Code	Transaction Code Description
610	Remittance with return
620	Payment for Form 7004, 2758, 8736, 8868, or 5558
640	Advance payment on deficiency
660	Estimated tax payment
670/460	Subsequent payment with an Extension of Time for Filing
670/570	Subsequent payment with an additional liability pending
670	Subsequent payment transaction
680	Designated payment of interest
690	Designated payment of penalty

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Exhibit 3.17.278-3 (08-25-2023)

Field Assistance RSPCC Sites

EFT #	8 and 9 Position	Site Name	Site ID	RPSID Number
521	00	CT - New Haven	100	100000 - 100999
521	01	CT - Hartford	101	480000 - 480999
521	02	NJ - Newark	102	450000 - 450999
521	03	MI - Detroit	103	451000 - 451999
521	04	MO - Kansas City	104	452000 - 452999
521	05	NC - Charlotte	105	453000 - 453999
521	06	PR - Guaynabo	106	454000 - 454999
521	07	TX - San Antonio	107	455000 - 455999
521	08	TX - Dallas	108	456000 - 456999
521	09	NV - Las Vegas	109	457000 - 457999
521	10	CA - San Francisco	110	459000 - 459999
521	11	CT - New London	111	111000 - 111999
521	12	CT - Danbury	112	112000 - 112999
521	13	CT - Waterbury	113	113000 - 113999
521	14	CT - Bridgeport	114	114000 - 114999
521	15	CT - Norwalk	115	115000 - 115999
521	16	DE - Dover	116	116000 - 116999
521	17	DE - Wilmington	117	117000 - 117999
521	18	MA - Boston JFK	118	118000 - 118999
521	19	MA - Springfield	119	119000 - 119999
521	20	MA - Brockton	120	120000 - 120999
521	21	MA - Stoneham	121	121000 - 121999
521	22	MA - Fitchburg	122	122000 - 122999
521	23	MA - Worcester	123	123000 - 123999
521	24	MA - Hyannis	124	124000 - 124999
521	25	MA - Quincy	125	125000 - 125999
521	26	MA - Pittsfield	126	126000 - 126999
521	27	ME - Augusta	127	127000 - 127999
521	28	ME - So. Portland	128	128000 - 128999

Exhibit 3.17.278-3 (Cont. 1) (08-25-2023)**Field Assistance RSPCC Sites**

EFT #	8 and 9 Position	Site Name	Site ID	RPSID Number
521	29	ME - Bangor	129	129000 - 129999
521	30	ME - Lewiston	130	130000 - 130999
521	31	ME - Presque Isle	131	131000 - 131999
521	32	NH - Nashua	132	132000 - 132999
521	33	NH - Portsmouth	133	133000 - 133999
521	34	NH - Manchester	134	134000 - 134999
521	35	NH - Keene	135	135000 - 135999
521	36	NJ - Trenton	136	136000 - 136999
521	37	NJ - Cherry Hill	137	137000 - 137999
521	38	NJ - Mountainside	138	138000 - 138999
521	39	NJ - Edison	139	139000 - 139999
521	40	NJ - Paterson	140	140000 - 140999
521	41	NJ - Jersey City	141	141000 - 141999
521	42	NJ - Mays Landing	142	142000 - 142999
521	43	NJ - Freehold	143	143000 - 143999
521	44	NJ - Fairfield	144	144000 - 144999
521	45	NJ - Paramus	145	145000 - 145999
521	46	NJ - Parsippany	146	146000 - 146999
521	47	NY - Brooklyn	147	147000 - 147999
521	48	NY - Rego Park	148	148000 - 148999
521	49	NY - Midtown	149	149000 - 149999
521	50	NY - Harlem	150	150000 - 150999
521	51	NY - Albany	151	151000 - 151999
521	52	NY - Syracuse	152	152000 - 152999
521	53	NY - Rochester	153	153000 - 153999
521	54	NY - Buffalo	154	154000 - 154999
521	55	NY - Hauppauge	155	155000 - 155999
521	56	NY - Bethpage	156	156000 - 156999
521	57	NY - New York	157	157000 - 157999
521	58	NY - Bronx	158	158000 - 158999
521	59	NY - White Plains	159	159000 - 159999

Paper Check Conversion (PCC) and Remittance Strategy

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Exhibit 3.17.278-3 (Cont. 2) (08-25-2023)

Field Assistance RSPCC Sites

EFT #	8 and 9 Position	Site Name	Site ID	RPSID Number
521	60	NY - Queensbury	160	160000 - 160999
521	61	NY - Kingston	161	161000 - 161999
521	62	NY - Binghamton	162	162000 - 162999
521	63	NY - Utica	163	163000 - 163999
521	64	NY - Jamestown	164	164000 - 164999
521	65	NY - Elmira	165	165000 - 165999
521	66	NY - Riverhead	166	166000 - 166999
521	67	NY - Staten Island	167	167000 - 167999
521	68	NY - West Nyack	168	168000 - 168999
521	69	NY - New Windsor	169	169000 - 169999
521	70	NY - Poughkeepsie	170	170000 - 170999
521	71	PA - Philadelphia	171	171000 - 171999
521	72	PA - Pittsburgh	172	172000 - 172999
521	73	PA - Horsham	173	173000 - 173999
521	74	PA - Butler	174	174000 - 174999
521	75	PA - Warrendale	175	175000 - 175999
521	76	PA - Washington	176	176000 - 176999
521	77	PA - Monroeville	177	177000 - 177999
521	78	PA - Erie	178	178000 - 178999
521	79	PA - King of Prussia	179	179000 - 179999
521	80	PA - Media	180	180000 - 180999
521	81	PA - Scranton	181	181000 - 181999
521	82	PA - Wilkes-Barre	182	182000 - 182999
521	83	PA - Williamsport	183	183000 - 183999
521	84	PA - Bethlehem	184	184000 - 184999
521	85	PA - Altoona	185	185000 - 185999
521	86	PA - Johnstown	186	186000 - 186999
521	87	PA - State College	187	187000 - 187999
521	88	PA - Harrisburg	188	188000 - 188999
521	89	PA - Lancaster	189	189000 - 189999

Exhibit 3.17.278-3 (Cont. 3) (08-25-2023)**Field Assistance RSPCC Sites**

EFT #	8 and 9 Position	Site Name	Site ID	RPSID Number
521	90	PA - Reading	190	190000 - 190999
521	91	PA - York	191	191000 - 191999
521	92	RI - Providence	192	192000 - 192999
521	93	RI - Warwick	193	193000 - 193999
521	94	VT - Burlington	194	194000 - 194999
521	95	VT - Montpelier	195	195000 - 195999
521	96	VT - Rutland	196	196000 - 196999
521	97	VT - Brattleboro	197	197000 - 197999
521	98	AK - Anchorage	500	050000 - 050999
521	99	AK Fairbanks	501	051000 - 051999
522	00	DC - Washington	200	200000 - 200999
522	01	DE - Georgetown	201	201000 - 201999
522	02	IL - Chicago	202	202000 - 202999
522	03	IL - Springfield	203	203000 - 203999
522	04	IL - Schiller Park	204	204000 - 204999
522	05	IL - Orland Park	205	205000 - 205999
522	06	IL - Decatur	206	206000 - 206999
522	07	IL - Quincy	207	207000 - 207999
522	08	IL - Mt. Vernon	208	208000 - 208999
522	09	IL - Champaign	209	209000 - 209999
522	10	IL - Galesburg	210	210000 - 210999
522	11	IL - Peoria	211	211000 - 211999
522	12	IL - Bloomington	212	212000 - 212999
522	13	IL - Rockford	213	213000 - 213999
522	14	IL - Downers Grove	214	214000 - 214999
522	15	IN - Indianapolis	215	215000 - 215999
522	16	IN - South Bend	216	216000 - 216999
522	17	IN - Merrillville	217	217000 - 217999
522	18	IN - Columbus	218	218000 - 218999
522	19	IN - Terre Haute	219	219000 - 219999
522	20	IN - Lafayette	220	220000 - 220999

Paper Check Conversion (PCC) and Remittance Strategy

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Exhibit 3.17.278-3 (Cont. 4) (08-25-2023)

Field Assistance RSPCC Sites

EFT #	8 and 9 Position	Site Name	Site ID	RPSID Number
522	21	IN - Evansville	221	221000 - 221999
522	22	IN - Muncie	222	222000 - 222999
522	23	IN - Fort Wayne	223	223000 - 223999
522	24	IN - Bloomington	224	224000 - 224999
522	25	KY - Louisville	225	225000 - 225999
522	26	KY - Prestonsburg	226	226000 - 226999
522	27	KY - Lexington	227	227000 - 227999
522	28	KY - Owensboro	228	228000 - 228999
522	29	KY - Hopkinsville	229	229000 - 229999
522	30	KY - Paducah	230	230000 - 230999
522	31	KY - Bowling Green	231	231000 - 231999
522	32	MD - Baltimore	232	232000 - 232999
522	33	MD - Wheaton	233	233000 - 233999
522	34	MD - Hagerstown	234	234000 - 234999
522	35	MD - LaVale	235	235000 - 235999
522	36	MD - Annapolis	236	236000 - 236999
522	37	MD - Salisbury	237	237000 - 237999
522	38	MD - Landover	238	238000 - 238999
522	39	MD - Frederick	239	239000 - 239999
522	40	MI - Grand Rapids	240	240000 - 240999
522	41	MI - Marquette	241	241000 - 241999
522	42	MI - Flint	242	242000 - 242999
522	43	MI - Traverse City	243	243000 - 243999
522	44	MI - Saginaw	244	244000 - 244999
522	45	NC - Wilmington	245	245000 - 245999
522	46	NC - Winston-Salem	246	246000 - 246999
522	47	NC - Greensboro	247	247000 - 247999
522	48	NC - Durham	248	248000 - 248999
522	49	NC - Greenville	249	249000 - 249999
522	50	NC - Raleigh	250	250000 - 250999

Exhibit 3.17.278-3 (Cont. 5) (08-25-2023)**Field Assistance RSPCC Sites**

EFT #	8 and 9 Position	Site Name	Site ID	RPSID Number
522	51	NC - Hickory	251	251000 - 251999
522	52	NC - Fayetteville	252	252000 - 252999
522	53	NC - Asheville	253	253000 - 253999
522	54	OH - West Chester	254	254000 - 254999
522	55	OH - Cincinnati	255	255000 - 255999
522	56	OH - Columbus	256	256000 - 256999
522	57	OH - Cleveland	257	257000 - 257999
522	58	OH - Dayton	258	258000 - 258999
522	59	OH - Akron	259	259000 - 259999
522	60	OH - Youngstown	260	260000 - 260999
522	61	OH - Canton	261	261000 - 261999
522	62	OH - Mansfield	262	262000 - 262999
522	63	OH - Toledo	263	263000 - 263999
522	64	OH - Lima	264	264000 - 264999
522	65	SC - Greenville	265	265000 - 265999
522	66	SC - Charleston	266	266000 - 266999
522	67	SC - Myrtle Beach	267	267000 - 267999
522	68	SC - Columbia	268	268000 - 268999
522	69	SC - Florence	269	269000 - 269999
522	70	VA - Richmond	270	270000 - 270999
522	71	VA - Norfolk	271	271000 - 271999
522	72	VA - Hampton	272	272000 - 272999
522	73	VA - Bailey's Crossroads	273	273000 - 273999
522	74	VA - Roanoke	274	274000 - 274999
522	75	VA - Fredericksburg	275	275000 - 275999
522	76	VA - Bristol	276	276000 - 276999
522	77	VA - Charlottesville	277	277000 - 277999
522	78	VA - Danville	278	278000 - 278999
522	79	VA - Staunton	279	279000 - 279999
522	80	VA - Lynchburg	280	280000 - 280999
522	81	WI - Milwaukee	281	281000 - 281999

Paper Check Conversion (PCC) and Remittance Strategy

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Exhibit 3.17.278-3 (Cont. 6) (08-25-2023)

Field Assistance RSPCC Sites

EFT #	8 and 9 Position	Site Name	Site ID	RPSID Number
522	82	WI - Appleton	282	282000 - 282999
522	83	WI - Green Bay	283	283000 - 283999
522	84	WI - Rothschild	284	284000 - 284999
522	85	WI - La Crosse	285	285000 - 285999
522	86	WI - Eau Claire	286	286000 - 286999
522	87	WI - Madison	287	287000 - 287999
522	88	WV - Charleston	288	288000 - 288999
522	89	WV - Huntington	289	289000 - 289999
522	90	WV - Sophia	290	290000 - 290999
522	91	WV - Bridgeport	291	291000 - 291999
522	92	WV - Martinsburg	292	292000 - 292999
522	93	WV - Wheeling	293	293000 - 293999
522	94	WV - Parkersburg	294	294000 - 294999
522	95	AZ - Lake Havasu City	502	052000 - 052999
522	96	AZ - Bullhead City	503	053000 - 053999
522	97	CA - San Diego	504	054000 - 054999
522	98	CA - El Monte	505	055000 - 055999
522	99	CA - Los Angeles	506	056000 - 056999
523	00	AL - Birmingham	300	300000 - 300999
523	01	AL - Montgomery	301	301000 - 301999
523	02	AL - Mobile	302	302000 - 302999
523	03	AL - Dothan	303	303000 - 303999
523	04	AL - Florence	304	304000 - 304999
523	05	AL - Huntsville	305	305000 - 305999
523	06	AR - Little Rock	306	306000 - 306999
523	07	AR - Jonesboro	307	307000 - 307999
523	08	AR - Fayetteville	308	308000 - 308999
523	09	AR - Ft. Smith	309	309000 - 309999
523	10	FL - Plantation	310	310000 - 310999
523	11	FL - Tampa	311	311000 - 311999

Exhibit 3.17.278-3 (Cont. 7) (08-25-2023)**Field Assistance RSPCC Sites**

EFT #	8 and 9 Position	Site Name	Site ID	RPSID Number
523	12	FL - Maitland	312	312000 - 312999
523	13	FL - Sarasota	313	313000 - 313999
523	14	FL - West Palm Beach	314	314000 - 314999
523	15	FL - Ocala	315	315000 - 315999
523	16	FL - Saint Petersburg	316	316000 - 316999
523	17	FL - Jacksonville	317	317000 - 317999
523	18	FL - Fort Myers	318	318000 - 318999
523	19	FL - Daytona	319	319000 - 319999
523	20	FL - Melbourne	320	320000 - 320999
523	21	FL - Port St. Lucie	321	321000 - 321999
523	22	FL - Panama City	322	322000 - 322999
523	23	FL - Pensacola	323	323000 - 323999
523	24	FL - Lakeland	324	324000 - 324999
523	25	FL - Gainesville	325	325000 - 325999
523	26	FL - Tallahassee	326	326000 - 326999
523	27	FL - Miami	327	327000 - 327999
523	28	GA - Atlanta	328	328000 - 328999
523	29	GA - Macon	329	329000 - 329999
523	30	GA - Columbus	330	330000 - 330999
523	31	GA - Koger Ctr	331	331000 - 331999
523	32	GA - Smyrna	332	332000 - 332999
523	33	GA - Athens	333	333000 - 333999
523	34	GA - Augusta	334	334000 - 334999
523	35	GA - Albany	335	335000 - 335999
523	36	GA - Gainesville	336	336000 - 336999
523	37	GA - Dalton	337	337000 - 337999
523	38	GA - Rome	338	338000 - 338999
523	39	GA - Savannah	339	339000 - 339999
523	40	IA - Des Moines	340	340000 - 340999
523	41	IA - Cedar Rapids	341	341000 - 341999
523	42	IA - Waterloo	342	342000 - 342999

Paper Check Conversion (PCC) and Remittance Strategy

Paper Check Conversion (RSPCC) Systems 3.17.278

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Exhibit 3.17.278-3 (Cont. 8) (08-25-2023)

Field Assistance RSPCC Sites

EFT #	8 and 9 Position	Site Name	Site ID	RPSID Number
523	43	IA - Davenport	343	343000 - 343999
523	44	IA - Fort Dodge	344	344000 - 344999
523	45	IL - Fairview Heights	345	345000 - 345999
523	46	LA - Baton Rouge	346	346000 - 346999
523	47	LA - New Orleans	347	347000 - 347999
523	48	LA - Monroe	348	348000 - 348999
523	49	LA - Alexandria	349	349000 - 349999
523	50	LA - Shreveport	350	350000 - 350999
523	51	LA - Lafayette	351	351000 - 351999
523	52	LA - Lake Charles	352	352000 - 352999
523	53	LA - Houma	353	353000 - 353999
523	54	MN - St. Paul	354	354000 - 354999
523	55	MN - Minneapolis	355	355000 - 355999
523	56	MN - Duluth	356	356000 - 356999
523	57	MN - St. Cloud	357	357000 - 357999
523	58	MN - Mankato	358	358000 - 358999
523	59	MN - Bloomington	359	359000 - 359999
523	60	MN - Rochester	360	360000 - 360999
523	61	MO - St. Louis	361	361000 - 361999
523	62	MO - Earth City	362	362000 - 362999
523	63	MO - Chesterfield	363	363000 - 363999
523	64	MO - Cape Girardeau	364	364000 - 364999
523	65	MO - Independence	365	365000 - 365999
523	66	MO - St. Joseph	366	366000 - 366999
523	67	MO- Jefferson City	367	367000 - 367999
523	68	MO - Joplin	368	368000 - 368999
523	69	MO - Springfield	369	369000 - 369999
523	70	MS - Jackson	370	370000 - 370999
523	71	MS - Clarksdale	371	371000 - 371999
523	72	MS - Gulfport	372	372000 - 372999

Exhibit 3.17.278-3 (Cont. 9) (08-25-2023)**Field Assistance RSPCC Sites**

EFT #	8 and 9 Position	Site Name	Site ID	RPSID Number
523	73	MS - Hattiesburg	373	373000 - 373999
523	74	MS - Tupelo	374	374000 - 374999
523	75	MS - Columbus	375	375000 - 375999
523	76	TN - Nashville	376	376000 - 376999
523	77	TN - Memphis	377	377000 - 377999
523	78	TN - Chattanooga	378	378000 - 378999
523	79	TN - Johnson City	379	379000 - 379999
523	80	TN - Jackson	380	380000 - 380999
523	81	TN - Knoxville	381	381000 - 381999
523	82	CA - Fresno	507	057000 - 057999
523	83	CA - Sacramento	508	058000 - 058999
523	84	CA - San Jose	509	059000 - 059999
523	85	CA - Oakland	510	000001 - 000999
523	86	CA - Santa Ana	511	001000 - 001999
523	87	CA - San Bernardino	512	002000 - 002999
523	88	CA - San Marcos	513	003000 - 003999
523	89	CA - Long Beach	514	004000 - 004999
523	90	CA - Bakersfield	515	005000 - 005999
523	91	CA - Modesto	516	006000 - 006999
523	92	CA - Santa Rosa	517	007000 - 007999
523	93	CA - Laguna Niguel	518	008000 - 008999
523	94	CA - Palm Springs	519	009000 - 009999
523	95	CA - Van Nuys	520	020000 - 020999
523	96	CA - Santa Barbara	521	021000 - 021999
523	97	CA - Santa Maria	522	022000 - 022999
523	98	CA - Camarillo	523	023000 - 023999
523	99	CA - Visalia	524	024000 - 024999
524	00	AZ - Phoenix	400	400000 - 400999
524	01	AZ - Tucson	401	401000 - 401999
524	02	AZ - Mesa	402	402000 - 402999
524	03	AZ - Glendale	403	403000 - 403999

Paper Check Conversion (PCC) and Remittance Strategy

Paper Check Conversion (RSPCC) Systems 3.17.278

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Exhibit 3.17.278-3 (Cont. 10) (08-25-2023)

Field Assistance RSPCC Sites

EFT #	8 and 9 Position	Site Name	Site ID	RPSID Number
524	04	AZ - Flagstaff	404	404000 - 404999
524	05	AZ - Prescott	405	405000 - 405999
524	06	AZ - Yuma	406	406000 - 406999
524	07	CA - El Centro	407	407000 - 407999
524	08	CO - Denver	408	408000 - 408999
524	09	CO - Ft. Collins	409	409000 - 409999
524	10	CO - Grand Junction	410	410000 - 410999
524	11	CO - Colorado Springs	411	411000 - 411999
524	12	IA - Sioux City	412	412000 - 412999
524	13	ID - Boise	413	413000 - 413999
524	14	ID - Idaho Falls	414	414000 - 414999
524	15	ID - Pocatello	415	415000 - 415999
524	16	KS - Wichita	416	416000 - 416999
524	17	KS - Overland Park	417	417000 - 417999
524	18	KS - Topeka	418	418000 - 418999
524	19	MT - Helena	419	419000 - 419999
524	20	MT - Kalispell	420	420000 - 420999
524	21	MT - Missoula	421	421000 - 421999
524	22	MT - Bozeman	422	422000 - 422999
524	23	MT - Great Falls	423	423000 - 423999
524	24	MT - Billings	424	424000 - 424999
524	25	ND - Fargo	425	425000 - 425999
524	26	ND - Grand Forks	426	426000 - 426999
524	27	ND - Bismarck	427	427000 - 427999
524	28	ND - Minot	428	428000 - 428999
524	29	NE - Omaha	429	429000 - 429999
524	30	NE - Scottsbluff	430	430000 - 430999
524	31	NE - Norfolk	431	431000 - 431999
524	32	NE - Lincoln	432	432000 - 432999
524	33	NE - North Platte	433	433000 - 433999

Exhibit 3.17.278-3 (Cont. 11) (08-25-2023)**Field Assistance RSPCC Sites**

EFT #	8 and 9 Position	Site Name	Site ID	RPSID Number
524	34	NM - Albuquerque	434	434000 - 434999
524	35	NM - Santa Fe	435	435000 - 435999
524	36	NM - Roswell	436	436000 - 436999
524	37	NM - Farmington	437	437000 - 437999
524	38	NM - Las Cruces	438	438000 - 438999
524	39	OK - Oklahoma City	439	439000 - 439999
524	40	OK - Tulsa	440	440000 - 440999
524	41	OK - Enid	441	441000 - 441999
524	42	OK - Lawton	442	442000 - 442999
524	43	SD - Sioux Falls	443	443000 - 443999
524	44	SD - Rapid City	444	444000 - 444999
524	45	SD - Aberdeen	445	445000 - 445999
524	46	TX - El Paso	446	446000 - 446999
524	47	TX - Ft. Worth	447	447000 - 447999
524	48	TX - Houston	448	448000 - 448999
524	49	TX - Houston NW	449	449000 - 449999
524	50	TX - Houston Leland	450	470000 - 470999
524	51	TX - Austin	451	471000 - 471999
524	52	TX - Harlingen	452	472000 - 472999
524	53	TX - Farmers Branch	453	473000 - 473999
524	54	TX - Lubbock	454	474000 - 474999
524	55	TX - Houston SE	455	475000 - 475999
524	56	TX - Corpus Christi	456	476000 - 476999
524	57	TX - Desoto	457	456000 - 456999
524	58	TX - Texarkana	458	458000 - 458999
524	59	TX - Longview	459	478000 - 478999
524	60	TX - Tyler	460	460000 - 460999
524	61	TX - Abilene	461	461000 - 461999
524	62	TX - Wichita Falls	462	462000 - 462999
524	63	TX - Amarillo	463	463000 - 463999
524	64	TX - Midland	464	464000 - 464999

Paper Check Conversion (PCC) and Remittance Strategy

Paper Check Conversion (RSPCC) Systems 3.17.278

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Exhibit 3.17.278-3 (Cont. 12) (08-25-2023)

Field Assistance RSPCC Sites

EFT #	8 and 9 Position	Site Name	Site ID	RPSID Number
524	65	TX - San Angelo	465	465000 - 465999
524	66	TX - Beaumont	466	466000 - 466999
524	67	TX - Waco	467	467000 - 467999
524	68	UT - Salt Lake City	468	468000 - 468999
524	69	UT - SLC Fed State	469	469000 - 469999
524	70	UT - Provo	470	470000 - 470999
524	71	UT - Ogden	471	471000 - 471999
524	72	WY - Casper	472	472000 - 472999
524	73	WY - Sheridan	473	473000 - 473999
524	74	WY - Cheyenne	474	474000 - 474999
524	57	CA - Stockton	525	025000 - 025999
524	75	CA - Salinas	526	026000 - 026999
524	76	CA - Walnut Creek	527	027000 - 027999
524	77	CA - Redding	528	028000 - 028999
524	78	CA - Chico	529	029000 - 029999
524	79	HI - Honolulu	530	030000 - 030999
524	80	HI - Hilo	531	031000 - 031999
524	81	HI - Wailuku	532	032000 - 032999
524	82	ID - Coeur d'Alene	533	033000 - 033999
524	83	NV - Reno	534	034000 - 034999
524	84	OR - Portland	535	035000 - 035999
524	85	OR - Salem	536	036000 - 036999
524	86	OR - Bend	537	037000 - 037999
524	87	OR - Eugene	538	038000 - 038999
524	88	OR - Medford	539	033000 - 033999
524	89	WA - Vancouver	540	040000 - 040999
524	90	WA - Silverdale	541	041000 - 041999
524	91	WA - Olympia	542	042000 - 042999
524	92	WA - Everett	543	043000 - 043999
524	93	WA - Bellevue	544	044000 - 044999

Exhibit 3.17.278-3 (Cont. 13) (08-25-2023)**Field Assistance RSPCC Sites**

EFT #	8 and 9 Position	Site Name	Site ID	RPSID Number
524	94	WA - Bellingham	545	045000 - 045999
524	95	WA - Richland	546	046000 - 046999
524	96	WA - Yakima	547	047000 - 047999
524	97	WA - Tacoma	548	048000 - 048999
524	98	WA - Spokane	549	049000 - 049999
524	99	WA - Seattle	550	489000 - 489999

Exhibit 3.17.278-4 (10-01-2015)

MICR Line Symbols



MICR Code Line Symbols

Symbols delimit each piece of MICR information available for input

The location of the routing, account and check number may differ from one check to another

RS-PCC performs a check algorithm validation of the manually entered MICR information to verify valid routing and account numbers

Routing Number	Account Number	Check Number
⑆136946783⑆	0000767390⑆	1234⑆

Code and Symbol	Description
T ⑆	Beginning or ending of a transit number, also known as a Routing number or ABA number.
O ⑆	The On-Us field contains the account number and may also contain a serial number and transaction code.
A ⑆	Displays the amount of an amount-encoded check. PCC OTC checks do not need to be encoded with the amount.
D ⑆	Dash separates the values of the other fields

Exhibit 3.17.278-5 (10-01-2015)
Reconciliation Report

Reconciliation Report

Deposit Ticket Summary

Deposit Ticket Date	Deposit Ticket Number	ALC2	State	Item Count	Amount	# Deposited	Transmitted for Posting Date	# Not Posted	Transmitted for Archival Date
20110606	108540	20092900FA	Transmitted for Posting	4278	8,830,849.27	4278	6/22/2011 10:08:21 PM	1	
20110608	103008	2009290003	Posted	1442	2,104,626.60	1442	6/10/2011 12:33:47 AM	0	
20110609	108670	20092900FA	Posted	5526	10,975,644.13	2500	6/12/2011 10:51:00 PM	0	
20110609	103016	2009290003	Posted	3158	4,963,402.45	3158	6/10/2011 1:35:12 AM	0	
20110609	105113	2009290005	Posted	389	273,280.79	389	6/10/2011 1:38:07 AM	0	
20110609	106773	2009290006	Posted	2171	1,253,779.93	2171	6/10/2011 1:58:12 AM	0	
20110610	108714	20092900FA	Transmitted for Posting	5291	24,460,040.15	1651	6/13/2011 1:34:05 AM	2	
20110610	105120	2009290005	Posted	2527	3,045,996.78	2527	6/12/2011 11:16:15 PM	0	
20110610	106778	2009290006	Posted	1465	936,858.44	1465	6/10/2011 1:11:59 PM	0	
20110610	104264	2009290004	Posted	1594	2,231,968.68	1594	6/10/2011 1:24:19 PM	0	
20110610	103028	2009290003	Posted	3128	3,357,444.89	1289	6/12/2011 11:55:05 PM	0	
20110613	104277	2009290004	Transmitted for Posting	1866	2,078,607.74	1866	6/13/2011 1:17:15 PM	3	
20110613	106783	2009290006	Posted	793	657,413.76	793	6/13/2011 9:06:48 PM	0	
20110613	108745	20092900FA	Posted	4406	14,928,918.90	4406	6/14/2011 6:12:21 AM	0	
20110613	105135	2009290005	Transmitted for Posting	881	1,047,137.78	881	6/13/2011 1:23:10 PM	3	
20110613	103035	2009290003	Posted	2852	3,589,339.25	2852	6/13/2011 9:39:33 PM	0	
20110614	103046	2009290003	Posted	1780	2,235,630.43	1780	6/15/2011 6:01:01 AM	0	
20110614	108779	20092900FA	Posted	5190	11,406,251.09	5190	6/15/2011 2:38:30 PM	0	
20110614	105146	2009290005	Posted	1372	1,316,933.52	1372	6/15/2011 5:45:51 AM	0	
20110614	104293	2009290004	Posted	1547	2,812,544.95	1547	6/15/2011 6:12:46 AM	0	
20110614	106787	2009290006	Posted	1359	550,226.58	1359	6/15/2011 5:35:56 AM	0	
20110615	108826	20092900FA	Posted	6794	27,308,733.21	6794	6/16/2011 4:26:41 PM	0	
20110615	106791	2009290006	Posted	2068	1,230,432.28	2068	6/15/2011 3:09:53 PM	0	
20110615	105159	2009290005	Posted	1726	2,223,769.20	1726	6/15/2011 2:51:45 PM	0	
20110615	103060	2009290003	Posted	2707	4,190,176.63	2707	6/16/2011 1:41:02 PM	0	
20110615	104306	2009290004	Posted	2764	3,448,590.01	2764	6/19/2011 6:23:06 PM	0	

Batch Listing

RS-PCC Received Date	Batch ID	Status	Check Count	Deposited Check Count	Transaction Count	Amount	Owner Name	RPSID
Site: AK-Anchorage								
8/19/2011 12:43:10 PM	{12E61C73-4C41-4D87-8F2A-AD10C47D4F7}	Acknowledged	10	0	10	19,807.60	17DNB	050205
8/19/2011 1:08:50 PM	{A908354A-CBCB-4B0A-B3C15-E886840841D2}	Acknowledged	18	0	18	8,568.31	17DNB	050206
Site: AK-Fairbanks								
6/9/2011 11:20:15 AM	{5F89B1A5-0E38-47CF-A51F-E2E0A918FCD1}	Sent for Deposit	4	0	4	1,244.07	PGHNB	051024
7/15/2011 11:31:29 AM	{D052E846-6CFF-4CAD-B8C1-D446A3F219CD}	Sent for Deposit	1	0	1	25.00	PGHNB	051050
8/12/2011 10:55:48 AM	{2049D17B-44A7-4D76-A001-4A1EFB6BC872}	Acknowledged	7	0	7	7,071.13	PGHNB	051070
8/19/2011 11:41:29 AM	{DE03BFD6-BD78-4835-9F4F-F6B78C9870C1}	Acknowledged	7	0	10	11,187.40	PGHNB	051075
Site: AL-Birmingham								
8/19/2011 9:39:51 AM	{429F409C-CD96-435E-B82C-0898E1761F13}	Acknowledged	16	0	17	11,093.47	KRCHB	300379
8/19/2011 10:01:10 AM	{02905A23-0CF8-49CA-95C6-CF1DB240B231}	Acknowledged	11	0	11	18,666.86	KRCHB	300380
8/22/2011 9:03:37 AM	{A82C2106-95E0-40B0-95F5-E020D06DBC25}	Ready for Key Verification	12	0	14	19,287.39	KRCHB	300381
Site: AL-Dothan								
6/6/2011 12:45:42 PM	{8480C9DD-FBE4-40AB-8A5A-37E82771C215}	Acknowledged	10	9	10	970.00	8LMDB	303018
8/18/2011 10:52:47 AM	{EA667068-930D-47EC-8814-AF0C921842D1}	Acknowledged	7	0	7	1,442.50	8LMDB	303078
8/19/2011 9:46:23 AM	{19681E97-0A1E-4421-970C-B295583D1427}	Transmitting for Deposit	23	0	23	19,754.54	8LMDB	303079
Site: AL-Florence								
8/19/2011 11:14:42 PM	{063C657D-F0B7-4D49-BCBF-B6454529879D}	Sent for Deposit	5	0	5	640.00	3X3FB	304043
Site: AL-Huntsville								
8/18/2011 5:14:50 PM	{5FCBBB7A-E17A-4080-8A39-53F82D59F12E}	Acknowledged	8	0	8	3,208.81	V5MDB	305077
8/19/2011 4:54:29 PM	{9304A35A-23F6-473E-A1E5-884827DB6914}	In Key Verification	13	0	13	74,422.15	V5MDB	305078
Site: AL-Mobile								
8/19/2011 9:48:50 AM	{318596EB-8C0F-477B-BB89-F15FAC221DB0}	Acknowledged	20	0	20	26,072.75	ZMYCB	302230
8/19/2011 10:18:43 AM	{313356EC-0330-453F-9B8E-1850E2AD9A2D}	Sent for Deposit	5	0	5	2,014.00	ZMYCB	302231
Site: AL-Montgomery								
5/10/2011 9:13:21 AM	{93500726-5DF8-413E-928C-3F2803A2BD29}	Acknowledged	13	12	13	3,695.00	123NB	301001
8/19/2011 10:45:55 AM	{1ABB70AE-FFBA-460A-B67C-3F60607A8728}	Acknowledged	15	0	15	7,468.11	GTDHB	301083

Exhibit 3.17.278-6 (10-01-2015)
 RSPCC End of Day Report

End of Day Balance Report for 04/02/2013

Tax Assistance Center Batch Listing							
Operator	Batch	RPSID	State	Payment Count	Check Count	Transaction Count	Amount
106-PR-Guaynabo							
JVFBFI	{EE2A0B1A-BB00-4364-B873-5E5F348D67C9}	454960	Acknowledged	21	21	21	\$ 12,862.44
TAMAL	{A05A1A55-D7B8-4720-9842-1E9A9E82665B}	454960	Acknowledged	1	1	1	\$ 51.00
TAMAL	{E0595000-6300-4C64-803A-A3D3D35AC2AD}	454961	Acknowledged	17	19	18	\$ 13,225.77
QFINE	{52163D0D-CA00-4165-9FA7-BF8548625000}	454962	Acknowledged	20	20	20	\$ 12,879.96
QFINE	{227D563B-2A00-4800-86E8-F9530E7C952D}	454963	Acknowledged	20	20	20	\$ 7,581.94
QFINE	{35BCB739-0900-4B00-A5AE-DD2FEB8E2FA8}	454964	Acknowledged	20	20	20	\$ 19,821.19
QFINE	{7D626402-E9EE-4800-85C7-758C6B35761D}	454969	Acknowledged	13	13	13	\$ 4,750.93
QFINE	{082669DE-D800-4E00-B882-1D42B5F02EDC}	454970	Acknowledged	8	9	8	\$ 3,150.00
44FHB	{E9CB68D6-A400-4900-9624-14C23D4F5A62}	454968	Acknowledged	6	6	8	\$ 2,611.90
JVFBFI	{7DA65863-2600-4500-8800-5D5A524B46CF}	454966	Acknowledged	19	20	19	\$ 19,724.88
30CHB	{D2846684-C100-4F00-9D63-2F01B2CBD174}	454965	Acknowledged	20	20	20	\$ 42,010.05
QFINE	{5EC1D849-4F00-4500-A1F4-4CC0FD52646D}	454971	Acknowledged	3	3	4	\$ 1,415.09
QFINE	{77DB1B31-AA00-4100-94EC-65FB51ED0741}	454972	Sent for Deposit	20	20	20	\$ 14,228.84
Totals				188	192	192	\$154,313.99

Operator Listing

Operator	Payment Count	Check Count	Transaction Count	Amount
44FHB	6	6	8	\$ 2,611.90
30CHB	20	20	20	\$ 42,010.05
JVFBFI	40	41	40	\$ 32,587.32
QFINE	104	105	105	\$ 63,827.95
TAMAL	18	20	19	\$ 13,276.77
Total	188	192	192	\$ 154,313.99

Exhibit 3.17.278-7 (10-01-2015)
RSPCC Batch Listing

RS-PCC Batch Payment List

Batch ID:	{34F3FE26-6FE7-4123-B51E-C09EDB0BB43B}
Payments:	6
Total Amount:	\$1,510.31
Created:	5/25/2011 17:05 PM
State:	In Data Entry
Created By:	PCC52
Key Verified By:	

Payment Received Date		RPSID		Amount	Checks			Transactions		
05/20/2011		500000		\$354.03	1			1		
Routing No.	Account No.	Aux No.	Check No.	Amount	IRN					
041200555	00001399		1431	\$354.03	200707770205000200392					
Name	TIN	MFT	Tax Period	Amount	TC1	DPC	Amount 2	TC2	Amount 3	TC3
JINA	XXX-XX-XXXX	30	200912	\$354.03	670	03				
Payment Received Date		RPSID		Amount	Checks			Transactions		
05/23/2011		500000		\$44.90	1			1		
Routing No.	Account No.	Aux No.	Check No.	Amount	IRN					
101108319	00001519		2854	\$44.90	200707770205000200393					
Name	TIN	MFT	Tax Period	Amount	TC1	DPC	Amount 2	TC2	Amount 3	TC3
CHRN	XXX-XX-XXXX	30	200912	\$44.90	670	00				
Payment Received Date		RPSID		Amount	Checks			Transactions		
05/25/2011		500000		\$200.00	1			1		
Routing No.	Account No.	Aux No.	Check No.	Amount	IRN					
042000424	00000023		1329	\$200.00	200707770205000200394					
Name	TIN	MFT	Tax Period	Amount	TC1	DPC	Amount 2	TC2	Amount 3	TC3
TE4N	XX-XXXXXX	02	200912	\$200.00	680	11				
Payment Received Date		RPSID		Amount	Checks			Transactions		
05/25/2011		500000		\$50.39	1			1		
Routing No.	Account No.	Aux No.	Check No.	Amount	IRN					
041200555	00001314		1599	\$50.39	200707770205000200395					
Name	TIN	MFT	Tax Period	Amount	TC1	DPC	Amount 2	TC2	Amount 3	TC3
DOWE	XXX-XX-XXXX	31	201009	\$50.39	670	00				
Payment Received Date		RPSID		Amount	Checks			Transactions		
05/25/2011		500000		\$560.90	1			1		
Routing No.	Account No.	Aux No.	Check No.	Amount	IRN					
255071981	11112433		4896	\$560.90	200707770205000200396					
Name	TIN	MFT	Tax Period	Amount	TC1	DPC	Amount 2	TC2	Amount 3	TC3
CERO	XXX-XX-XXXX	55	200912	\$560.90	670	00				
Payment Received Date		RPSID		Amount	Checks			Transactions		

Paper Check Conversion (PCC) and Remittance Strategy

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Exhibit 3.17.278-8 (10-01-2015)
Master File Form Processing Table

Form Number, CP Notice or Letter	MFT	Transaction Code	Tax Period Ending	Type
11C	63	610	01 - 12	BMF
668A (C)	Various	670, 640,690,694,	01 - 12	IMF BMF
668W (C)	Various	670, 640,690,694,	01 - 12	IMF BMF
720	03	610	03/06/09/12	BMF
720X	03	670/570	03/06/09/12	BMF
730	64	610	01 - 12	BMF
870P (AD)	30	640	01 - 12	IMF
940	10	610	12	BMF
940 PR	10	610	12	BMF
940 v	10	610	12	BMF
941	01	610	03/06/09/12	BMF
941 M	01	670	03/06/09/12	BMF
941 PR	01	610	03/06/09/12	BMF
941 SS	01	610	03/06/09/12	BMF
941 V	01	610	03/06/09/12	BMF
941-X	01	670/570	03/06/09/12	BMF
943	11	610	12	BMF
943 V	11	610/570	12	BMF
943 PR	11	610	12	BMF
944	14	610	12	BMF
944 V	14	610	12	BMF
944 SP	14	610	12	BMF
944 PR	14	610	12	BMF
944 SS	14	610	12	BMF
945	16	610	12	BMF
945 V	16	610	12	BMF
990	67	610	01 - 12	BMF
990 EZ	67	610	01 - 12	BMF

Exhibit 3.17.278-8 (Cont. 1) (10-01-2015)**Master File Form Processing Table**

Form Number, CP Notice or Letter	MFT	Transaction Code	Tax Period Ending	Type
990 PF	44	610	01 - 12	BMF
990 T	34	610	01 - 12	BMF
1040 Return	30	610	01 - 12	IMF
1040 Notice	30	670/570, 640,690,694	01 - 12	IMF
1040 Innocent Spouse Return	31	610	01 - 12	IMF
1040 Innocent Spouse Notices	31	670/570, 640,690,694	01 - 12	IMF
1040 ES	30	660	01 - 12	IMF
1040 V	30	610	01 - 12	IMF
1040 X	30	670/570	01 - 12	IMF
1041	05	610	01 - 12	BMF
1041 A	36	610	01 - 12	BMF
1041 ES	05	660	01 - 12	BMF
1041 V	05	610	01 - 12	BMF If Form 1041-V is received with a Form 8453-F, utilize the 1041-V as the payment voucher and route the 8453-F to Batching OSPC STOP 6054.
1042	12	610	12	BMF
1065	06	640	01 - 12	BMF
1066	07	670	12	BMF
1096	13	640	12	BMF
1096	55	640	12	IMF
1098				Transship to Submission Processing
1099				Transship to Submission Processing
1120 Returns	02	610	01 - 12	BMF
1120 Notices	02	670/570, 640,690,694	01 - 12	BMF

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Exhibit 3.17.278-8 (Cont. 2) (10-01-2015)

Master File Form Processing Table

Form Number, CP Notice or Letter	MFT	Transaction Code	Tax Period Ending	Type
1120 X	02	670/570	01 - 12	BMF
1128				Transship to Submission Processing
2210	30	670	01 - 12	IMF
2210	05	670	01 - 12	BMF
2220	02	670	01 - 12	BMF
2290	60	610	01 - 12	BMF
2350	30	670	01 - 12	IMF
2350	51	670	12	BMF
3244	Various	670/570, 640,690,694	01 - 12	IMF BMF
4549	various	640	01 - 12	IMF BMF
4549 EZ	30	640	01 - 12	
4666	01, 10	640	03/06/09/12	BMF
4667	10	640	01 - 12	BMF
4668	01, 11	640	03/06/09/12	BMF
4720	50	610	01 - 12	BMF
4868	30	670	01 - 12	
4868 (Timely)	51	670/460	01 - 12	BMF
4868 (Delinquent)	51	670	01 - 12	BMF
5329	29	670	01 - 12	IMF
5564	Various	640	01 - 12	IMF BMF
7004	Various	670	01 - 12	BMF
8082	30	670/570	01 - 12	IMF
8109/8109 B	01, 02,03,09, 10, 11, 12, 14, 16, 33, 34, 44	670	01 - 12	BMF
8453	30	670	01 - 12	IMF

Exhibit 3.17.278-8 (Cont. 3) (10-01-2015)
Master File Form Processing Table

Form Number, CP Notice or Letter	MFT	Transaction Code	Tax Period Ending	Type
8453-F	05	670	01 - 12	BMF If the 1041-V is received with a Form 8453-F, utilize the 1041-V as the payment voucher and route the 8453-F to Batchring OSPC STOP 6054. Process 1041-V payments with TC 610 and MFT 05.
8489	13	670	01 - 12	BMF
8489	55	670	01 - 12	IMF
8519	Various	670/570, 640,690,694	01 - 12	IMF BMF
8615	30	670/570	01 - 12	IMF
8697 for filing year beginning January 1, 2005	Various	670/570	01 - 12	IMF BMF
8697 for filing year prior to January 1, 2005				Transship to Submission Processing
8716				Transship to Submission Processing
8752	15	610	01 - 12	BMF
8804 Tax Year 2004 and Subsequent	08	670	01 - 12	BMF
8804 Tax Year 2003 and Prior				Transship to Submission Processing
8805 Tax Year 2004 and Subsequent	08	670	01 - 12	BMF
8805 Tax Year 2003 and Prior				Transship to Submission Processing
8813 Tax Year 2004 and Subsequent	08	670	01 - 12	BMF
8813 Tax Year 2003 and Prior				Transship to Submission Processing
8820	13	640	01 - 12	BMF

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Exhibit 3.17.278-8 (Cont. 4) (10-01-2015)

Master File Form Processing Table

Form Number, CP Notice or Letter	MFT	Transaction Code	Tax Period Ending	Type
8831	Various	670	01 - 12	BMF
8879	30	670	01 - 12	IMF
8879C	02	670	01 - 12	BMF
8879S	02	670	01 - 12	BMF
8879F	05	670	01 - 12	BMF
8892	51	670	01 - 12	BMF
9465	Various	670, 640	01 - 12	IMF BMF
CT-1	09	610	12	BMF
CT-1V	09	610	12	BMF
CP 45	30	670 Prior Year	01 - 12	IMF
CP 45	30	660 Current year	01 - 12	IMF
CP 215	13	670	01 - 12	BMF
CP 215	55	670/570	01 - 12	IMF
CP 251	01	640	01 - 12	BMF
CP 253	13	640	01 - 12	BMF
CP 259	Various	670/570	01 - 12	IMF BMF
CP 403 - 587 (IDRS Notices)	Various	670/570	01 - 12	IMF BMF
CP 543	16	670/570	12	BMF
CP 972 CG	13	640	01 - 12	BMF
CP 972 CG	55	640	01 - 12	IMF
CP 2000	30	640	01 - 12	IMF
CP 2100	13	640	01 - 12	BMF
CP 2100	55	640	01 - 12	IMF
CP 2102	13	640	01 - 12	BMF
CP 2102	55	640	01 - 12	IMF
CP 2501	30	640	01 - 12	IMF
EUR CP 2000	30	640	01 - 12	IMF
Sch. H	05	670/570	01 - 12	BMF

Exhibit 3.17.278-8 (Cont. 5) (10-01-2015)**Master File Form Processing Table**

Form Number, CP Notice or Letter	MFT	Transaction Code	Tax Period Ending	Type
Sch. H	30	670/570	01 - 12	IMF
510C				Transship payment to Sub- mission Processing.
1151C	30	640	01 - 12	IMF
1802C	30	640	01 - 12	IMF
2626C	Various	640	01 - 12	IMF BMF
3064C	Various	670/570	01 - 12	IMF BMF
3404C	30	640	01 - 12	IMF
4010C	10	640	12	BMF
4314C	Various	640	01-12	IMF BMF

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Exhibit 3.17.278-9 (10-01-2015)

OTCnet-OTC ELVIS 215 Report

215 Deposit Ticket Report

From Date: 04/03/2013 To Date: 04/04/2013

215 - Deposit Ticket			
OTC Endpoint: 2009290023 Deposit Ticket No: 111698 Fiscal Agent: FRB Cleveland Settlement			
Cashier ID	Transaction Date	Summary Count	Summary Amount
215 - Detail			
OTC Endpoint: 2009290023 Description: IRS TAC Area 3 ALC+2: 2009290023			
45BJB	04/01/2013	4	\$1,412.60
45CHB	04/01/2013	43	\$27,354.48
44FHB	04/02/2013	6	\$2,611.90
J0SBB	04/02/2013	8	\$2,549.49
JV2CC	04/01/2013	17	\$5,530.93
JVFBI	04/02/2013	41	\$32,587.32
PY3CC	04/02/2013	4	\$3,128.12
QB3BB	04/02/2013	4	\$1,123.86
QFINE	04/02/2013	40	\$20,461.90
TAMAL	04/01/2013	66	\$42,437.02
TAMAL	04/02/2013	20	\$13,276.77

215 Deposit Ticket Report

From Date: 04/04/2013 To Date: 04/05/2013

215 - Deposit Ticket			
OTC Endpoint: 2009290023 Deposit Ticket No: 111700 Fiscal Agent: FRB Cleveland Settlement			
Cashier ID	Transaction Date	Summary Count	Summary Amount
215 - Detail			
OTC Endpoint: 2009290023 Description: IRS TAC Area 3 ALC+2: 2009290023			
591AA	04/03/2013	10	\$11,274.85
59JBB	04/03/2013	11	\$3,219.00
30CHB	04/02/2013	20	\$42,010.05
648CC	04/02/2013	7	\$15,288.23
648CC	04/03/2013	3	\$2,177.50
Q2CDD	04/03/2013	1	\$102,000.00
QB3EE	04/03/2013	3	\$433.12
QFINE	04/02/2013	65	\$43,366.05
QFINE	04/03/2013	55	\$58,483.76
QFINE	04/03/2013	16	\$36,876.41

