



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

3.24.30

DECEMBER 30, 2024

EFFECTIVE DATE

(01-01-2025)

PURPOSE

- (1) This transmits revised IRM 3.24.30, *ISRP System - Campus Data Controls*.

MATERIAL CHANGES

- (1) Editorial changes made throughout this IRM.

EFFECT ON OTHER DOCUMENTS

IRM 3.24.30 dated December 22, 2017(effective 01-01-2018) is superseded.

AUDIENCE

Taxpayer Services Integrated Submission and Remittance Processing (ISRP) Data Conversion general clerks

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3.24.30
Data Controls

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3.24.30.1
(01-01-2025)
Program Scope and Objectives

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

3.24.30.1.1
(01-01-2018)
Background

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

3.24.30.1.2
(01-01-2018)
Authority

- (1) The following provide authority for the instructions in this IRM to be performed in support of completing compliance functions to make credits or refunds of any internal revenue tax, processing of non-revenue forms, and administrative support forms.
 - a. Title 26 of the United States Code (USC) or more commonly known as the Internal Revenue Code (IRC)
 - b. All Policy Statements for Submission Processing are contained in IRM 1.2.12, Servicewide Policies and Authorities, Policy Statements for Submission processing Activities:
 - Code sections which provide the IRS with the authority to issue levies
 - Congressional Acts which outline additional authorities and responsibilities like the Travel and Transportation Reform Act of 1998 or the Tax Reform Act of 1986
 - Policy Statements that provide authority for the work being done

3.24.30.1.3
(01-01-2018)
Responsibilities

- (1) The Operations Manager is responsible for securing, assigning and providing training for the staff needed to perform the task required throughout this instruction.
- (2) The Planning and Analysis Staff is responsible for providing feedback and support to local management to achieve and effectively monitor scheduled goals.

- (3) The Team Manager is responsible for assigning, monitoring and controlling the work flow to accomplish timely completion of the task required throughout this IRM.
- (4) The employee is responsible for applying the instruction present to the assigned task on the ISRP system to accurately convert paper data to electronic data record for proper posting for use by the IRS.

3.24.30.1.4
(01-01-2018)
**Program Management
and Review**

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

3.24.30.1.5
(01-01-2018)
Program Controls

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

3.24.30.1.6
(01-01-2018)
**Terms/Definitions/
Acronyms**

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

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

3.24.30.1.7
(01-01-2018)
Related Resources

- (1) IRM 3.24.37, *ISRP System - General Instructions*.
- (2) IRM 3.30.123, *Work Planning and Control Processing Timeliness: Cycles, Criteria, and Critical Dates*.

3.24.30.2
(01-01-2018)
Introduction

- (1) IRM deviations must be submitted in writing following instructions from IRM 1.11.2.2, *Internal Management Documents System - Internal Revenue Manual (IRM) Process, IRM Standards*, and elevated through appropriate channels for executive approval.
- (2) This section provides instructions for entering and verifying data from block control documents for generation of Service Center Control File (SCCF) Control Records, with the exception of Federal Tax Deposit (FTD) Control Records, using the Integrated Submission and Remittance Processing (ISRP) system.

3.24.30.3
(01-01-2018)
Source Documents

- (1) The following is a list of control documents from which data will be transcribed:
 - Form 2345, *Batch Transmittal*
 - Form 813, *Document Register*
 - Form 4028, *Service Center Control File Adjustment Record (SCCF Format Code 216)*
 - Form 4028-A, *Service Center Control File Renumber Adjustment Record (Format Code 310)*

3.24.30.4
(01-01-2018)
**Forms/Program
Numbers/Format Codes**

- (1) The following table illustrates the forms, program numbers and format codes:

FORMS	PROGRAM NUMBERS	FORMAT CODES
4028	38300	216
4028-A	38300	310
2345	38300	311
813	38300	312

3.24.30.5
(01-01-2018)
General Instructions

- (1) There will be one Form 813, *Document Register*, for each document transcribed. However, when transcribing from Form 2345, *Batch Transmittal*, Form 4028, *Service Center Control File Adjustment Record (SCCF Format Code 216)*, or Form 4028-A, *Service Center Control File Renumber Adjustment Record (Format Code 310)*, there will be multiple documents entered from the same control form.
- (2) There is no need to separate documents by master files.
- (3) Original Entry (OE) Operator—In Section 01 there are several fields which contain the instruction to either enter or duplicate the data from the source document.
 - a. On the first document, the data must be keyed.
 - b. For the remaining documents, the data will be generated and appear on the screen.
 - c. If the data present is correct, press the <ENTER> key.
 - d. If the data is different on the source document, it must be keyed.

- (4) Key Verification (KV) Operator—Each document will be verified.
 - a. The information in Section 01 that was duplicated during OE will NOT be keyed.
 - b. The system is programmed to bypass this information during the KV operation.
 - c. However, it must be sight verified. If incorrect, back up into the field and enter the correct data.
- (5) All money amounts should be entered as dollars and cents.

Note: Ignore money amounts in brackets < >.

3.24.30.6
(01-01-2018)
Must-Enter Fields

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

3.24.30.7
(01-01-2018)
Security

- (1) Service officials and management must communicate security standards contained in IRM 1.4.6, *Resource Guide for Managers - Managers Security Handbook*, to subordinate employees and establish methods to enforce them. Employees are responsible for taking required precautions in providing security for the documents, information, and property which they handle in performing official duties.

3.24.30.8
(01-01-2015)
**ISRP Transcription
Operation Sheets**

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

Exhibit 3.24.30-1 (01-01-2018)**Block Header Data Entry Form 813, Form 2345, Form 4028, and Form 4028-A**

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(1)	SC Block Control	ABC		The screen displays the ABC that was entered in the Entry Operator (EOP) Dialog box, as described in IRM 3.24.37.2.6, <i>EOP Dialog Box - Access Block</i> . It cannot be changed.
(2)	Service Center Code	FLC/DO	<ENTER>	Service Center Code "00" will always be generated. No entry is required.
(3)	Format Code	FCODE	<ENTER>	Enter the Format Code as follows: a. 216 = Form 4028 b. 310 = Form 4028-A c. 311 = Form 2345 d. 312 = Form 813

Exhibit 3.24.30-2 (01-01-2018)**Section 01 Form 2345 - MASTER CONTROL RECORDS (NPJ) (Program 38300)**

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(1)	Section Number	SECT:		Section "01" will always be generated. No entry is required.
(2)	Serial Number	SER#	<ENTER>	Enter Serial Number.
(3)	SC Block Control	ABC	<ENTER> ★★★★★	Enter the three characters from the "Alpha" column on Form 2345. Note: 1: The following two elements will appear for document "00" only. Data will then be generated into the remaining documents in the block. Note: 2: The cursor will not stop on these two fields after document "00".
(4)	Reinput Source Code	SOURCE	<ENTER>	Enter "R" if "Reprocessable" in "Identification Information" box is checked.
(5)	Master File Code	MF ID	<ENTER>	Enter the code for the title of "File" box checked: a. 1 = IMF b. 2 = BMF c. 3 = EPMF d. 4 = IRAF e. 5 = IRP f. 6 = NMF This must be entered for document "00".
(6)	DLN	DLN	<ENTER>	Enter the DLN as follows: a. Press DUP (<F5>) if the first 8 digits of the DLN are correct and already present on the screen; otherwise enter "FLC, CLASS/DOC, DATE" from Form 2345. b. Enter the 3-digit "Block" number. c. Press <ENTER> if "YR" digit is correct and already present on the screen; otherwise enter the "YR" digit shown. If not shown, enter the current year.

Exhibit 3.24.30-2 (Cont. 1) (01-01-2018)

Section 01 Form 2345 - MASTER CONTROL RECORDS (NPJ) (Program 38300)

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(7)	Document Count	COUNT	<ENTER> ★★★★★	Enter digits from "Count" column. Note: The following two elements will appear for document "00". Data will then be generated into the block when ENTER only is pressed. Otherwise key the changed data and it will be generated until changed.
(8)	Batch Number	BATCH	<ENTER>	Enter the digits from the "Sequence" box.
(9)	Program Number	PROG#	<ENTER>	Enter five digits from "Program" box.
(10)	DLN Serial Number	DLN#	<ENTER>	Enter the 2 digit Serial Number from the "Remarks" column or position 4 and 5 of the "Block" Number. a. If not present, enter "00". b. This is a MUST ENTER field if Elem No. (4) is an "R".

Exhibit 3.24.30-3 (01-01-2018)**Section 01 Form 813 - MASTER CONTROL RECORDS (PJ) (Program 38300)**

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(1)	Section Number	SECT:		Section "01" will always be generated. No entry is required.
(2)	Serial Number	SER#	<ENTER>	Always press <ENTER>. Enter the Serial Number as edited in the upper left area of Form 813.
(3)	Master File Code	MF ID	<ENTER>	Enter for document "00" only. Data will be generated for the remaining documents of the block. The cursor will not stop on this field after document "00". Enter the numeric code as follows: a. 1 = IMF b. 2 = BMF c. 4 = IRAF d. 6 = NMF
(4)	DLN	DLN	<ENTER>	Enter the DLN as follows: a. Press DUP (<F5>) if the first 8 digits of the DLN are correct and already present on the screen; otherwise enter first 8 digits from Block DLN. b. Enter the 3-digit "Block" number from DLN. c. Press <ENTER> if "YR" digit is correct and already present on the screen; otherwise enter the "YR" digit shown. If no digit shown, enter current year.
(5)	Document Count	COUNT	<ENTER>	Enter the circled Serial Number. If none circled, enter "100".
(6)	PJ Credit Amount	CR	<ENTER>	Enter the amount labeled "CR" or "Credit" on the lower right side of Form 813. If amount is marked "DR" or "Debit", press <ENTER>.
(7)	PJ Debit Amount	DB	<ENTER>	Enter the amount labeled "DR" or "Debit" on the lower right side of Form 813. If amount is marked "CR" or "Credit", press <ENTER>. If you have a credit (CR) and a debit (DB) both marked on the Form 813 enter the Credit Amount ONLY.

Exhibit 3.24.30-4 (01-01-2018)

Section 01 Form 4028 - SCCF ADJUSTMENT RECORDS (Program 38300)

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(1)	Section Number	SECT:		Section "01" will always be generated. No entry is required.
(2)	Serial Number	SER#	<ENTER>	Enter Serial Number.
(3)	SC Block Control	ABC	<ENTER>	Enter three characters from "SC or Alpha Block Control Number" box, if present.
(4)	From Code	FROM	<ENTER>	Press DUP (<F5>) if the correct code is already present on the screen; otherwise enter the digit from "From Code" column.
(5)	To Code	TO	<ENTER>	Press <DUP (<F5>) if the correct code is already present on the screen; otherwise enter the digit from "To Code" column.
(6)	Reinput Source Code	SOURCE	<ENTER>	Press DUP (<F5>) if the correct code is already present on the screen; otherwise enter the digit from "Reinput Source Code" column, if present.
(7)	Master File Code	MF ID	<ENTER>	Press DUP (<F5>) if the correct code is already present on the screen; otherwise enter the digit from "Master File Code" column, if present. Otherwise, enter from "Master File" box at top.
(8)	DLN	DLN	<ENTER>	Enter DLN as follows: a. Press DUP (<F5>) if the first 8 digits of the DLN are correct and already present on the screen; otherwise enter digits from first 3 DLN columns. b. Enter the 3-digit "Block" number from DLN. c. Press <ENTER> if "YR" digit is correct and already present on the screen; otherwise, enter the "YR" digit shown. If not shown, enter current year.
(9)	Document Count	COUNT	<ENTER>	Enter digits from "Document Count" column.

Exhibit 3.24.30-4 (Cont. 1) (01-01-2018)**Section 01 Form 4028 - SCCF ADJUSTMENT RECORDS (Program 38300)**

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(10)	PJ Credit Amount	CR	<ENTER>	Enter the amount from "Credit Adjustment" column, if present.
(11)	PJ Debit Amount	DB	<ENTER>	Enter the amount from "Debit Adjustment" column, if present.
(12)	DLN Serial Number	DLN#	<ENTER>	Enter the two digits from "DLN Ser. No." column, if present.
(13)	Control Record Source Code	CRS	<ENTER>	Press <ENTER> if the correct code is already present on the screen; otherwise enter the alpha character from "CR Source Code" column.
(14)	NMF Abstract Number	ABS#	<ENTER>	Enter the three digits from the "NMF Abstract Number" column, if present.

Exhibit 3.24.30-5 (01-01-2018)

Section 01 Form 4028-A RENUMBER ADJUSTMENT RECORD (Program 38300)

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(1)	Section Number	SECT:		Section "01" will always be generated. No entry is required.
(2)	Serial Number	SER#	<ENTER>	Enter Serial Number.
(3)	SC Block Control	ABC	<ENTER>	Enter three characters from "SC or Alpha Block Control Number" box, if present.
(4)	From Code	FROM	<ENTER>	Press DUP (<F5>) if the correct code is already present on the screen; otherwise, enter digit from "From Code" column.
(5)	Reinput Source Code	SOURCE	<ENTER>	Press DUP (<F5>) if the correct code is already present on the screen; otherwise, enter digit from "Reinput Source Code" column, if present.
(6)	Master File ID	MF ID	<ENTER>	Press DUP (<F5>) if the correct code is already present on the screen; otherwise, enter digit from "Master File Code" column, if present. Otherwise, enter from "Master File" box at top.
(7)	DLN	DLN	<ENTER>	Enter the DLN as follows: a. Press DUP (<F5>) if the first 8 digits of the DLN are correct and already present on the screen; otherwise enter digits from first 3 DLN columns. b. Enter the 3-digit "Block" number from DLN. c. <ENTER> if "YR" digit is correct and already present on the screen; otherwise, enter the "YR" digit shown. If not shown, enter current year.
(8)	Document Count	COUNT	<ENTER>	Enter digits from "Document Count" column.
(9)	PJ Credit Amount	CR	<ENTER>	Enter the amount from "Credit Adjustment" column, if present.
(10)	PJ Debit Amount	DB	<ENTER>	Enter the amount from "Debit Adjustment" column, if present.

Exhibit 3.24.30-5 (Cont. 1) (01-01-2018)**Section 01 Form 4028-A RENUMBER ADJUSTMENT RECORD (Program 38300)**

Elem. No.	Data Element Name	Prompt	Fld. Term.	Instructions
(11)	Original Serial Number	SER#	<ENTER>	Enter the two digits from the "Orig. Ser. No." column, if present.
(12)	Control Record Source Code	CRS	<ENTER>	Press <ENTER> if the correct Code is already present on the screen; otherwise, enter the alpha character from "CR Source Code" field.
(13)	New DLN	NDLN	<ENTER>	Enter DLN as follows: a. Press <ENTER> if the first 8 digits of the DLN are correct and already present on the screen; otherwise, enter digits from first 3 DLN columns. b. Enter the 3-digit "Block" number from DLN. c. Press <ENTER> if "YR" digit is correct and already present on the screen; otherwise enter the "YR" digit shown. If not shown, enter current year.
(14)	New Serial Number	NEW#	<ENTER>	Enter the two digits following the DLN from "New Ser. No." column, if present.
(15)	New Master File	NEWMF	<ENTER>	Enter the digit from "New Master File" column, if present.