



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

3.24.162

DECEMBER 31, 2024

EFFECTIVE DATE

(01-01-2025)

PURPOSE

- (1) This transmits revised IRM 3.24.162, Integrated Submission Remittance Processing (ISRP) System Block Out of Balance (BOB) Transcription Instructions.

MATERIAL CHANGES

- (1) Editorial corrections and consistency changes made throughout including spelling, grammar, punctuation and formatting, correcting IRM links, Plain Language updates to improve readability, etc. This also includes updates throughout to organizational title Wage and Investment (W&I) to Taxpayer Services (TS) where applicable.

EFFECT ON OTHER DOCUMENTS

IRM 3.24.162, dated December 23, 2022 (effective 01-01-2023) is superseded.

AUDIENCE

These instructions will be used by employees in Taxpayer Services (TS), and Small Business/Self-Employed (SB/SE).

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3.24.162

BOB Transcription Instructions

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3.24.162.1
(01-01-2025)
**Program Scope and
Objectives**

- (1) This IRM section describes certain tasks necessary for the processing of Blocks Out Of Balance (BOB).
- (2) IRM deviations must be submitted in writing following instructions from IRM 1.11.2.2, Internal Management Documents System - Internal Manual (IRM) Process, IRM Standards, and elevated through appropriate channels for executive approval.
- (3) **Purpose:** The Error Resolution System (ERS) BOB Resolution Section provides instructions for transcribing and verifying correction data from the BOB register for ERS, using the Integrated Submission and Remittance Processing (ISRP) System. ERS is a replacement for the Service Center Replacement System (SCRS). The instructions in this section apply only to the transcription and verification of correction data for documents which have been converted to ERS.
- (4) **Audience:** The content contained within this IRM is intended for the use of the following audience:
 - Taxpayer Services
 - Submission Processing
 - Accounting and Data Conversion Operation Processing Site employees
- (5) **Policy Owner:** Director, Submission Processing, Taxpayer Services Division
- (6) **Program Owner:** Return Processing Branch, Mail Management/Data Conversion Section.
- (7) **Primary Stakeholders:** Submission Processing, Accounting Operation and Data Conversion Operation personnel.
- (8) **Program Goals:** Correct identified BOB conditions on paper register data records to allow for release of accurate information downstream to Generalized Mainline Framework (GMF).

3.24.162.1.1
(01-01-2023)
Background

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

3.24.162.1.2
(01-01-2023)
Authority

- (1) Authority for these procedures is found in 26 CFR 601.602 and Rev. Proc. 2016-35.

3.24.162.1.3
(01-02-2018)
**Roles and
Responsibilities**

- (1) At each processing site execution of instructions within this IRM are to be applied by the following personnel as listed below:

- a. Planning and Analysis - Works in unison with the Data Conversion Operation (DCO) and Accounting Operation managers to ensure that all specific business goals are accomplished timely for applicable site.
- b. Data Conversion Operation Manager - Executes work plan decisions to enable applicable site to timely meet goals.
- c. Accounting Operation Manager - Executes work plan decisions to enable applicable site to timely meet goals.
- d. Data Conversion Department Manager - Ensure that work plan decisions directed by the DCO Operations Manager are executed to ensure timeliness goals are achieved.
- e. Accounting Department Manager - Ensure that work plan decisions directed by the Accounting Operations Manager are executed to ensure timeliness goals are achieved.

3.24.162.1.4
(01-02-2018)

Program Management and Review

- (1) Annual Review - An IRM document clearance review is completed annually to ensure accuracy of the contents and to promote consistent tax administration. The reviewers are provided with the opportunity to provide feedback to the IRM author for consideration in completing the IRM.

3.24.162.1.5
(01-02-2018)

Terms and Acronyms

- (1) This section contains a list of terms, definitions and acronyms used in this IRM.

Term/Acronym	Definition
BH	Block Header
BMF	Business Master File
BOB	Block Out Of Balance
DLN	Document Locator Number
EPMF	Employee Plan Master File
ERS	Error Resolution System
FLC	File Location Code
GPP	General Purpose Program
ID	Identification
IRP	Information Returns Processing
ISRP	Integrated Submission and Remittance Processing
KV	Key Verification
OE	Original Entry
SCCF	Service Center Control File
SCRS	Service Center Replacement System

3.24.162.2
(01-01-2016)
Definitions

- (1) BOB Register Title Line—This line identifies the type of documents and the General Purpose Program (GPP) format code.
- (2) Block ID (Identification) Line—This line starts with the 10-digit BOB Sequence Number (BSN). The BSN is printed only once for each original block of documents. This number will be entered on each section 01.
- (3) Block Header Section—Certain BOB conditions require changes to the Block Header Section (BH). This section is identified with a BH printed at the beginning of the line.
- (4) Alpha Field Designators—Alpha Field Designators are used to define the beginning of a field. They are printed above each field on the BH and to the left of each field on document sections. They are not used on “Mixed” BOBs.

3.24.162.3
(01-01-2016)
Specific Instructions for Entry of Data

- (1) This section of the IRM contains specific instructions for entering data.

3.24.162.3.1
(01-01-2023)
Control Documents

- (1) Block Control Data will be transcribed from the top of BOB Register and/or Form 6813, Block Out of Balance (BOB) Correction Record.
- (2) To distinguish between the letter “O” and the number zero, zeros are to be written with a line drawn through the middle of the oval as specified in IRM 3.40.37.5.5(7), Corrections of BOB Register.

Example: The number “458900” will be written as: “4589ØØ”.

3.24.162.3.2
(01-01-2023)
Source Documents

- (1) Document Correction Data will be transcribed from BOB Register and/or Form 6813, Block Out of Balance (BOB) Correction Record.

3.24.162.3.3
(01-01-2016)
Forms/Program Numbers/Format Codes

- (1) The following chart contains the forms, program numbers and format codes input through this system.

Forms	Program Numbers	Format Codes
Business Master File (BMF) BOBS	15910	213
Individual Master File (IMF) BOBS	45910	214
Employee Plan Master File (EPMF) BOBS/ IMF BOBS	72821	215
Information Return Processing (IRP) BOBS	44910	212

- 3.24.162.3.4
(01-01-2016)
Required Sections
- (1) Original Entry (OE) —Sections 01 and 02 are required for each document.
 - (2) Key Verification (KV) —All sections are verified.
- 3.24.162.3.5
(01-01-2023)
Spaces and Blanks
- (1) If a correction has an encircled number, either preceding or following the correction, press the space bar that number of times:

Example: “JANE B OAK (20)” will be entered as: “JANE B>OAK” (and 20 spaces before beginning the next field).
- 3.24.162.3.6
(01-01-2023)
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 (★★★★★). Refer to IRM 3.24.37, ISRP System General Instructions, for procedures related to **MUST ENTER** fields.
- 3.24.162.3.7
(01-01-2016)
**ISRP Transcription
Operation Sheets**
- (1) The following exhibits represent specific data entry procedures.

Exhibit 3.24.162-1 (01-01-2023)

Block Header Data Entry - Form 6813, Block Out Of Balance (BOB) Correction Record

Element Number	Data Element Name	Prompt	Field Term	Instructions
(1)	SC Block Control	ABC	<ENTER>	The screen displays the ABC that was entered in the EOP (Entry Operator) Dialog box, as described in IRM 3.24.37.2.3.1. It cannot be changed.
(2)	Campus Code	FLC/DO	<ENTER>	Campus Code "00" will always be generated. No entry is required.
(3)	Format Code	FCODE	<ENTER>	Enter three (3) digits from field "FC" in Page Header line. Note: If from Form 6813, enter from box at top right corner.

Exhibit 3.24.162-2 (01-01-2023)**Section 01, Register Header Line - Form 6813 or BOB Register**

Element Number	Data Element Name	Prompt	Field Term	Instructions
(1)	Section Number	SECT		Section "01" will always be generated. No entry is required.
(2)	Serial Number	SER #	<ENTER>	Press <ENTER> if already present on the screen; otherwise enter the two-digit number (00–99) from LEFT margin.
(3)	BOB Sequence Number	SEQ #	<ENTER>	Press <ENTER> if the first six digits on the screen are correct, then enter the last four digits; otherwise, enter the 10 digits from the left-hand end of the ID line.
(4)	Document Locator Number (DLN) Serial Number	DLN #	<ENTER>	For block header corrections, enter "BH". Otherwise, enter the two-digit number preceding the Document Section Number Note: If from Form 6813, enter data from labeled boxes.

Exhibit 3.24.162-3 (01-01-2023)**Section 02 - BOB Register Header Line - Form 6813 or BOB Register**

Element Number	Data Element Name	Prompt	Field Term	Instructions
(1)	Section Number	SECT:	<ENTER>	For block header corrections, enter "02" always. Otherwise, enter the appropriate section number (must be between "02" and "39", inclusive).
(2)	Document Section Number	DOC SEC	<ENTER>	For block header corrections, enter "00" always. Otherwise, enter the two-digit section printed to the left of the document data. Enter all sections in ascending order.
(3)	Action Code	ACT CD	<ENTER>	For block header corrections, enter the one-digit action code from left of "BH". (Certain action codes on Block Header sections will be followed by a Service Center Control File (SCCF) adjustment indicator. This indicator will be the first character of the variable data field. Example: 6-3 ("6" is the action code and "3" is the SCCF adjustment indicator). For other than block header corrections, enter the one-digit edited character from the left of the section number.

Exhibit 3.24.162-3 (Cont. 1) (01-01-2023)

Section 02 - BOB Register Header Line - Form 6813 or BOB Register

Element Number	Data Element Name	Prompt	Field Term	Instructions
(4)	Variable data	DATA	<ENTER>	<p>For block header corrections, enter SCCF adjustment indicator if present, followed by Alpha Field Designators and corrected data as shown.</p> <p>Exception: Action Code “N”, which does not require an Alpha Field Designator.</p> <p>For other than block header corrections, enter Alpha Designators and corrected data as shown.</p> <p>Note: If from Form 6813, enter from labeled boxes.</p> <p>Note: The presence of the “@” sign on Form 6813 denotes this as a field breaker. See: IRM 3.40.37.5.5, for reference.</p>