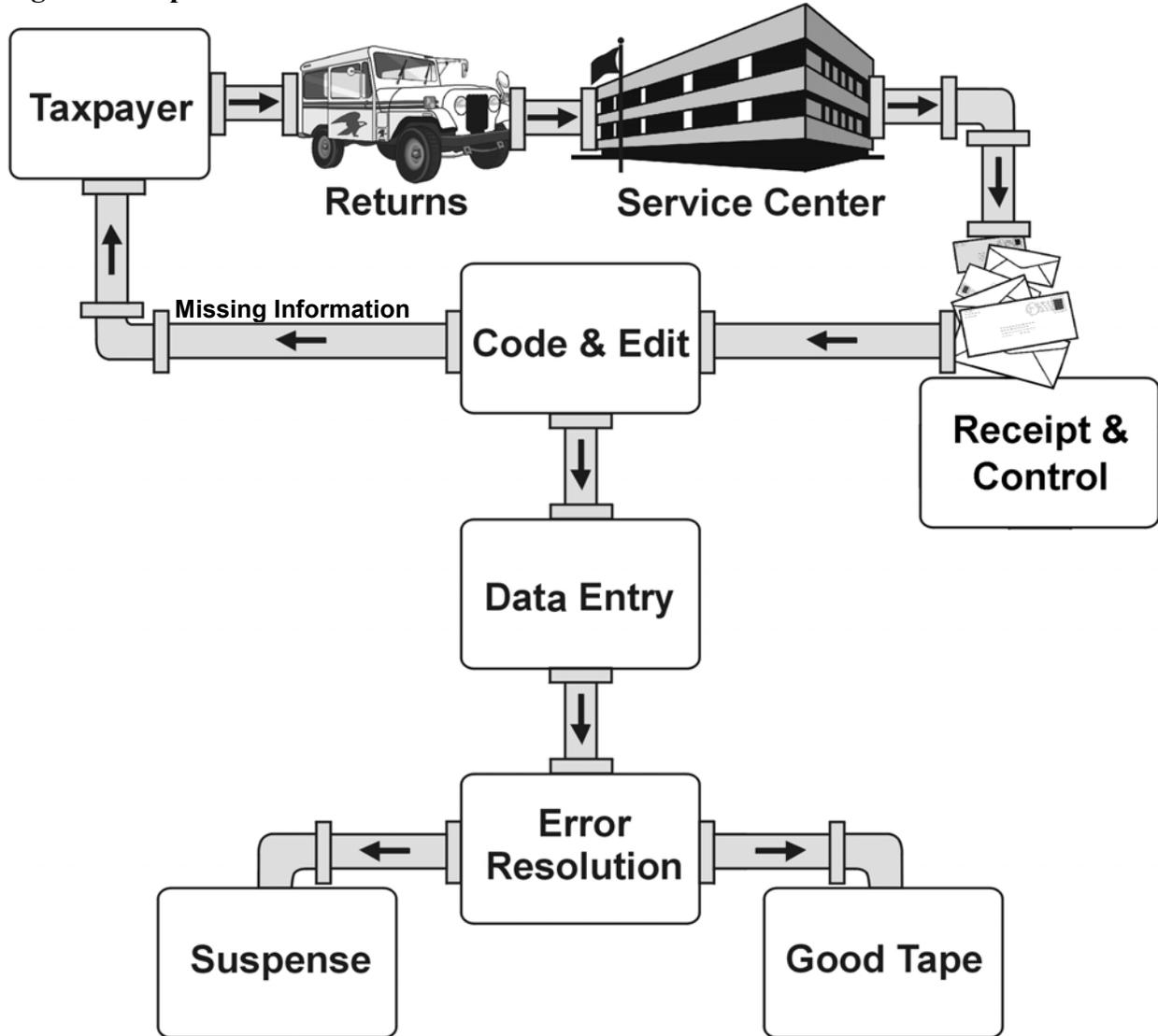

PIPELINE

The pipeline is the process beginning when the return enters the Submission Processing Center and continues until it goes to “good tape.”

Figure 1-1 Pipeline Flowchart



IRS Service Center

Submission Processing sites and Account Management sites are the two kinds of sites the Internal Revenue Service (IRS) uses to help the taxpayer file his taxes and get help accurately processing those taxes. Submission Processing sites process tax returns, issue refunds, collect monies, assess penalties and resolve complaints. The IMF forms are received at four processing sites, Atlanta, Austin, Fresno, and Kansas City.

Receipt and Control

Receipt and Control receives the tax returns from the mailroom and then sorts them into the different forms, batches each type of IMF return together, and numbers them using the Document Locator Number (DLN) system.

Code and Edit

Code and Edit Tax Examiners:

- Clarify illegible entries and correct misplaced entries.
- Identify certain conditions that require special codes.
- Arrange schedules or attachments in the proper sequence.
- Route documents to other Submission Processing center areas when action is required from these areas.
- Correspond with taxpayers when additional information is needed.

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- Each return containing information that is accepted by the computer is recorded on computer tape ("good tape").
 - A transcript of each return containing information that is not accepted by the computer is sent to Error Resolution along with the tax return.

Error Resolution System

ERS is a computer system used to correct errors and inconsistencies detected by the computer during processing of tax return information.

ERS employees will resolve any processing and taxpayer error conditions.

Suspense

Suspended tax returns are temporarily taken out of the pipeline process. ERS has the capability to "hold" these returns in a suspense status file for a limited time.

There are several reasons why returns are suspended. The main reason for suspending a document is to "hold" it while waiting for a response from the taxpayer regarding a missing form or schedule.

Good Tape

A record goes to "good tape" after passing all computer validity checks. Many returns without errors go to "good tape" and without entering the ERS inventory