

IRM PROCEDURAL UPDATE

DATE: 08/22/2024

NUMBER: ts-03-0824-0935

SUBJECT: Updated the File Location Code Chart Under DLN Format

AFFECTED IRM(s)/SUBSECTION(s): 3.12.38.5.13.1

CHANGE(s):

IRM 3.12.38.5.13.1(1) - Updated the File Location Code chart under DLN Format.

(1) Positions 1 and 2 - File Location Code. Use the assigned Submission Processing Center codes unless all available block numbers have been utilized.

- If so, the Area Office codes should be used.
- For ANMF, use the Area Office codes.

Submission Processing Center	BMF File Location Codes (Paper Returns)	BMF File Location Codes (SCRIPS Returns)	BMF File Location Codes (Electronic Returns)
Kansas City Submission Processing Center (KCSPC)	09, 41, 45, 46	36, 39, 41, 43	70, 79
Ogden Submission Processing Center (OSPC)	29, 81, 83, 84, 85, 99 Note: Beginning in PY2012 MeF Form 1120 will be renumbered using FLC 91 with a blocking of 900-999 and MeF Form 1120-S will be renumbered using FLC 91 with blocking of 960-978.	84, 86, 91,94	88, 92, 93 Caution: Do not use for renumbering.
Ogden Submission Processing Center (OSPC)	78 (U.S. Possessions and/or Territories) and 60 (All other foreign returns)	78 (U.S. Possessions and/or Territories) and	78 (U.S. Possessions and/or Territories) and

Foreign Returns		60 (All other foreign returns)	60 (All other foreign returns)
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