



DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, D.C. 20224

SMALL BUSINESS/SELF-EMPLOYED DIVISION

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Expiration Date: 05-21-2027
Affected IRM(s): IRM 5.7.1
IRM 1.4.50

MEMORANDUM FOR DIRECTOR, FIELD COLLECTION

FROM: Thomas Kramer
Director, Collection Policy

Thomas D. Kramer

Digitally signed by Thomas D.
Kramer
Date: 2025.05.21 17:27:58 -0700

SUBJECT: Interim Guidance on Federal Tax Deposit (FTD) Alert Procedures

This memorandum provides guidance on the Federal Tax Deposit (FTD) Alert Program until IRM 5.7.1, FTD Alerts, is published. Please distribute this information immediately to all affected employees within your organization.

Purpose: This interim guidance (IG) memorandum provides information for Field Compliance Managers regarding the new capability to control FTD Alert volumes at the area and territory level.

Background/Source(s) of Authority: The FTD Alert Program recently acquired new enhancements that will be helpful to Field Collection. Collection Policy now has the capability of controlling the FTD Alert volume at the Area and Territory levels prior to the creation of the Alerts on ICS.

Procedural Change:

Effective immediately, Field Compliance Managers/Territory Managers may make a request to the Director, Field Collection through their Area Director (AD) if they need to reduce the FTD Alert volume for their Territory for the upcoming quarter. The Field Compliance Manager/Territory Manager must provide their AD with:

- The specific number of FTD Alerts their territory can work based on available resources,
- The reason for the adjustment, and
- The duration of the adjustment (i.e., one quarter).

The AD must obtain approval from the Director, Field Collection for the adjustment. The Director, Field Collection will notify the Director, Collection Policy of the requested change.

Reminder:

FTD Alerts are selected in the twelfth week of the quarter in March, June, September and

December. If the volume of FTD Alerts needs to be adjusted, then the Field Compliance Manager/Territory Manager must secure Director, Field Collection approval by the 15th of the month prior to the issuance of the FTD Alerts (i.e., February 15th, May 15th, August 15th, November 15th).

Effect on Other Documents: This guidance will be incorporated into IRM 5.7.1, Collecting Process, Trust Fund Compliance Handbook, FTD (Federal Tax Deposit) Alerts and IRM 1.4.50, Resource Guide for Managers – Collection Group Manager, Field Compliance Manager and Area Director Operational Aid by May 2027.

Effective Date: This guidance is effective immediately.

Contact: If you have questions, contact Rochelle Folquet, Senior Program Analyst, or Courtney Robinson, Program Analyst, via email. Field Collection personnel should direct any questions to Collection Policy through their management staff.

Distribution: Director, Field Collection Director,
Director, Headquarters Collection,
Taxpayer Advocate Service
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