

IRM PROCEDURAL UPDATE

DATE: 02/28/2025

NUMBER: ts-03-0225-0286

SUBJECT: Instructions on Tax Return Credits for Unidentified Program

AFFECTED IRM(s)/SUBSECTION(s): 3.17.10

CHANGE(s):

IRM 3.17.10.3.1.2 Added instructions for tax return credits to move to URF.

(1) As of January 1, 2008, all credits/payments were assigned a Trace ID Number for tracking purposes. The Custodial Detail Data Base (CDDDB) was established with the EFTPS payments January 1, 2006. CDDDB will track all individual payments that comprise a Deposit Ticket, balancing the individual transactions against the Deposit Ticket totals, which have been entered in the RRACS General Ledger. The Trace ID Number allows all credits/payments to be identified and added to the CDDDB.

Note: The UR function will receive tax return credits; EIC, Credit Elect and Withholding that will not have a trace ID number.

- a. For systems that create a Deposit Ticket, a 14 character Trace ID Number will be generated and printed on the Deposit Ticket.
- b. Deposit Tickets manually created will receive a Trace ID Number through BBTS.

(2) The format for a Trace ID Number that is to be included in all Deposit Tickets (14 digits) and stamped on all Payment Transaction records (20 digits) is:

Parts	Characters	Definition
Site ID	NN	SP Campus FLC or another Site ID
System ID	NN	The values are identified as follows: 01 - EFTPS 02 - ISRP Payment Transactions 05 - Lockbox Bank Transactions 10 - SITLP Levy Payments 15 - Receipt Control Manual Deposits 20 - RRACS DCF Debit Voucher (DV) 25 - Accounting Deposit Ticket and DV 30 - FTD Deposit Ticket/Debit Voucher 35 - IDRS IA User Fee Sweep 40 - Automated Insolvency Manual DT 45 - Automated Offer in Compromise Manual DT 50 - ITIN

		55 - Field Assistance (Share) Function, Taxpayer Assistance Center
Deposit Date	YYYYDDD	Julian Date
Seq Number	NNN	For each Deposit Date, begin with 001 and increment each Deposit by 1.
Transaction Seq Number	NNNNNN Or zero	For each payment summarized in a Deposit Ticket, beginning with 000001, sequentially increment the Transaction Seq Number. Note: Last field for detail payment transaction record (6 characters).

Note: IRM 3.17.10.2.4.2, **Trace ID Number** for more information on the Trace ID format.

(3) Each payment added to the URF with CC URADD, will need the Trace ID associated with the payment on Master File. The Trace ID Number for a payment can be identified on IDRS using CC TXMOD. If the payment is from ISRP, RPS or Lockbox, use RTR to find the Trace ID. Once the Trace ID Number is identified it must be transcribed onto the payment document. The Trace ID Number should also be annotated on Form 2424 transferred to URF.

IRM 3.17.10.3.2(5) Updated the remark section.

(5) Cases will be received with complete documentation and back-up as follows: If incomplete documentation is received, return the case to the submitting unit.

- a. A hard copy of the IMFOL or BMFOL screen showing the credit being transferred must be attached to Form 2424. The IMFOL or BMFOL data can be dated no more than seven days prior to the receipt date in the URF/XSF Unit.
- b. Taxpayer's reply copy of the document ordered from Files and other pertinent information about the case.
- c. Research history sheet indicating the research performed and the results, taxpayer contact and responses along with dates actions are taken. Statute credits are exempt from this requirement.
- d. If available, attach a copy of the check.
- e. The remarks section must show why the credit is being directed to URF. An IRM reference only, is **not** acceptable.
- f. The credit/payment DLN and the Trace ID (if available) must also be indicated in the remarks section.