



# MANUAL TRANSMITTAL

Department of the Treasury  
Internal Revenue Service

3.8.47

NOVEMBER 26, 2025

## EFFECTIVE DATE

(11-26-2025)

## PURPOSE

- (1) This transmits an interim procedural update for IRM 3.8.47, Deposit Activity, Manual Deposit for Field Office Payment Processing.

## MATERIAL CHANGES

- (1) IRM 3.8.47.1.7 - Updated to remove the word Terms.
- (2) IRM 3.8.47.2(4)(b) - Updated IRM for Security. IPU 25U3474 issued 07-10-2025
- (3) IRM 3.8.47.4(1)(a) - Updated IRM reference. IPU 25U3474 issued 07-10-2025.
- (4) IRM 3.8.47.4.3(7) - Updated to clarify lost remittance package procedures. IPU 24U1015 issued 10-04-2024.
- (5) IRM 3.8.47.4.3(7) - Added Note that was previously omitted. IPU 25U3474 issued 07-10-2025.
- (6) IRM 3.8.47.4.5(5) - Corrected money amount for Form 700. IPU 25U3474 issued 07-10-2025.
- (7) RM 3.8.47.4.5(9) - Information on voiding 809 receipts added.
- (8) IRM 3.8.47.4.8(e) - Tracking number updated to 9's.
- (9) IRM 3.8.47.5.1.2 - Added 5 business days from the Field Office stamped received date. IPU 24U1015 issued 10-04-2024.
- (10) IRM 3.8.47.5.1(4)(d) - Removed link and added IRM reference for EEFax.
- (11) IRM 3.8.47.5.5.2(5) - Updated point of contact. IPU 25U3474 issued 07-10-2025. IRM 3.8.47.6.17(4)(5) - Updated Annual Reconciliation date for Form 809 for FY 2024. IPU 24U1015 issued 10-04-2024.
- (12) IRM 3.8.47.6.17(4)(5) - Updated dates for 2025 Annual Reconciliation of Form 809. IPU 25U0422 issued 04-03-2025.
- (13) IRM 3.8.47.6.19(1) - Updates for reporting Form 809 books to TIGTA.
- (14) IRM 3.8.47.6.24(3)(a) and (b) - Updated point of contact. IPU 25U3474 issued 07-10-2025.
- (15) IRM 3.8.47.15(1),(2) and (3) - Removed wording for CI lead and development.
- (16) Editorial changes were made throughout this IRM. Reviewed and updated website addresses, IRM references, grammar, and spelling issues as necessary.

## EFFECT ON OTHER DOCUMENTS

IRM 3.8.47 Manual Deposit for Field Office Payment Processing, dated July 10, 2025 (effective October 1, 2024) is superseded. The IRM incorporates IRM Procedural Updates (IPU) 24U1015 issued October 04, 2024, IPU 25U0422 issued April 04, 2025, IPU 25U3474 issued July 10, 2025.

**AUDIENCE**

Field Office Payment Processing Unit Clerks, remittance perfection clerks, managers, tax analysts, program analysts, policy analysts and employees in field offices that process Form 809 and remittances.

Scott Wallace  
Director, Submission Processing  
Taxpayer Services

3.8.47

Manual Deposit for Field Office Payment Processing

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3.8.47.1  
(10-01-2021)  
**Program Scope and Objectives**

- (1) **Purpose:** This IRM subsection describes remittance policy and processing remittances transmitted from field offices and procedures for Form 809, Receipt for Payment of Taxes processing.
- (2) **Audience:**  
Field Office Payment Processing Unit Clerks, clerks, and managers responsible for processing hard copy remittances received from field office functions and campus analysts that research remittance policy.
- (3) **Policy Owner:** Director Submission Processing.
- (4) **Program Owner:** Accounting and Deposit Section (an organization in the Accounting and Tax Payment Branch).
- (5) **Primary Stakeholder:**  
All business units that receive hard copy remittances from taxpayers.
- (6) **Program Goals:**  
The objective is to help ensure clear accountability for and that each hard copy remittance and document with personally identifiable information (PII) and sensitive but unclassified (SBU) data sent to the campus for processing is received and perfected for accurate processing.
- (7) **IRM Deviation Statement:** IRM deviations must be submitted in writing following instructions from IRM 1.11.2.2, Internal Management Documents System - Internal Revenue Manual (IRM) Process, IRM Standards, and elevated through appropriate channels for executive approval.

3.8.47.1.1  
(10-01-2018)  
**Background**

- (1) The Field Office Payment Processing Program in Submission Processing includes:
  - a. Verification, review, and timely processing of Form 795-A, Remittance and Return Report, Form 795, Daily Report of Collection Activity and Form 3210, Document Transmittal, and any other official collected remittance transmittal or item processed at the campus.
  - b. Issuance, control, tracking, error identification, and reconciliation of Form 809, Receipt for Payment of Taxes for internal control.
  - c. Reporting of a critical error on Form 809, remittance or any missing document with Personally Identifiable Information (PII) using the e-Trak 809 Database System. Refer to IRM 3.8.47.7 and IRM 3.8.47.7.2 procedure.
  - d. Examining a posting document for error and resolving the error through the Form 5919, Teller's Error Advice process.  
**Note:** Employees complete a payment posting voucher to establish taxpayer intent. These payments are considered perfect.
  - e. Processing a payment timely and accurately.
  - f. Management reporting.

3.8.47.1.2  
(10-01-2022)  
**Authority**

- (1) Every employee is accountable for a remittance they receive or collect on behalf of the IRS. By law, Internal Revenue Code (IRC) 7804(c) imposes liability against any officer or employee of the IRS or Treasury Department who fails to account for and pay over any amount of money or property collected or received in connection with the Internal Revenue Law. The statute does not require intentional misconduct, such as willfulness, on the part of the employee.
- (2) The IRS mission is to provide America's taxpayers top quality service by helping them understand and meet their tax responsibilities and by applying the tax law with integrity and fairness to all.
- (3) The IRS frames internal controls by principles outlined in Standards for Internal Control in the Federal Government, GAO-14-704G. Internal control is a process used by management to help achieve its objective.
- (4) Government funds collected are generally deposited within three banking days (Title 31, U.S. C § 3302). Internal Revenue Code § 7809 further requires a 24-hour deposit standard for tax collections.
- (5) Ethical conduct for IRS employees is explained in Document 12011, IRS Ethics Handbook.
- (6) Treasury Financial Manual (TFM).

3.8.47.1.3  
(08-30-2024)  
**Roles and  
Responsibilities**

- (1) *Field Office Payment Processing Unit Clerk.* A Field Office Payment Processing Unit Clerk may be assigned any of the following duties:
  - a. Examine and open a remittance package received from a field office, and date stamp the transmittal. Refer to IRM 3.8.47.5.2 for procedure.
  - b. Verify that items listed on transmittal are received and items received but not listed are noted.
  - c. Identify a critical error. Refer to IRM 3.8.47.7.1 for procedure.
  - d. Input Form 5919 Teller's Error Advice into e-Trak 809 Database System. Refer to IRM 3.8.47.7.2 for procedure.
  - e. Identify and locate a hard copy item required to be sent to campus using e-Trak 809 Database System.
  - f. Check off each item received with a distinctive check-mark, sign and date.
  - g. If an item is missing, then notify the manager immediately upon discovery. Refer to IRM 3.8.47.4.10 and IRM 3.8.47.4.11 for procedure.
  - h. Check authorization for Form 809 issuance.
  - i. Issue a Form 809 book.
  - j. Input Form 809 individual receipt into e-Trak 809 Database System.
  - k. Review and balance Form 809 and collected money to the penny.
  - l. Perform the teller, issuer, campus admin, or inspector role using e-Trak 809 Database System.
  - m. Inspect new Form 809 books.
  - n. File Form 809 individual receipts daily.
  - o. Provide an acknowledgement copy of remittances received to an originator through Enterprise Electronic Fax (EEFax).
  - p. File remittance transmittals.
  - q. Research Integrated Data Retrieval System (IDRS), Remittance Transaction Research System (RTR), or Automated Non-Master File (ANMF) to perfect a remittance.

- r. Adhere to all security requirements for the limited area of Receipt and Control.
- (2) *Field Office Payment Processing Campus Manager.*
- Managers in the Receipt and Control Operation are responsible for the receipt, safeguard, accuracy, and timely deposit of all monies received in payment to the Government through IRS. The Field Office Payment Processing campus manager must also:
- a. Assign specific duties to Field Office Payment Processing Unit Clerks.
  - b. Ensure every employee with badge access to the secure area of Receipt and Control has an active restriction on their IDRS profile if they have access to IDRS. If an employee has blank Form 809 responsibility, then IDRS Command Code RSTRK with Definer R must be activated. All other individuals with badge access to the secure area of Receipt and Control must have IDRS Command Code RSTRK with Definer U activated.
  - c. Manage the flow of work for timely deposit.
  - d. Manage the return of remittance transmittals to ensure acknowledgements are returned through Enterprise Electronic Fax (EEFax) within 5 workdays.
  - e. Management reporting: review each Form 5919 Teller's Error Advice comment from a manager; certify or not certify for management reports. Report any loss, shortage or breach.
  - f. Initiate and conduct the annual reconciliation of official receipts and resolve discrepancies; completes and signs the 809 Certification Report.
  - g. Review manager distribution list for accuracy and initiate systemic distribution or manually distribute the monthly Trends and Patterns and Late Remittance Reports.
  - h. Ensure the quarterly verification of Form 809 inventory is conducted.
  - i. Ensure internal control of Form 809.
  - j. Perform the campus manager, HQ Admin roles in e-Trak 809 Database System. The manager of a continuing site performs the Remittance Security Admin role that provides READ-ONLY access to de-commissioned e-Trak 809 Database records for an aligned consolidated site.
  - k. Recommend training for e-Trak 809 Database System as needed. HQ Business Analyst will conduct online training.
  - l. Adhere to and monitor security requirements.
  - m. Conduct and document management review of Form 3210, Document Transmittal and Form 795-A, Remittance and Return Report and Form 809 assigned to employees at least annually.
  - n. Conduct and document management review of IDRS profiles, Form 809 inventory, and outgoing remittance and returned refund check logs at least quarterly.
  - o. Conduct manager review of restricted items in secure area. Refer to IRM 3.8.45, Deposit Activity - Manual Deposit Process for procedures.
  - p. Ensure that a technology or equipment failure resulting in a work stoppage is called in timely.
- (3) Functional areas are responsible for reviewing the information in this IRM annually to ensure accuracy, consistency, and to promote effective program administration.
- (4) Campus local management must develop and submit a Corrective Action Plan for items cited for improvement.

3.8.47.1.4  
(09-15-2023)

**Program Management  
and Review**

- (1) The e-Trak 809 Database System provides program management reports for reviews including:
  - a. **Form 5919 Teller's Error Advice** - A report of a remittance or Form 809 error observed by the Field Office Payment Processing Unit.
  - b. **Trends and Patterns Report** - A monthly report compiled from Form 5919 Teller's Error Advice provided to the territory level manager by the 5th day following the end of the month.
  - c. **Late Remittance Report** - A monthly report of late errors compiled from Form 5919 Teller's Error Advice provided to area directors by the 5th day following the end of the month.
  - d. **Unissued 809 Book Inventory Report** - A report provided to the management official to conduct the quarterly inventory verification.
  - e. **Unconfirmed Book Report** - A report of Form 809 book serial numbers mailed and not recorded as received by the employee.
  - f. **Time Frame Report for 5919 Issuance** - A report that provides the number of days to input a Form 5919 Teller's Error Advice after receipt at the campus.
  - g. **Employee CADS Overridden Report** - A report that provides manually entered data that replaced an automatic Corporate Authoritative Directory Service (CADS) update for campus administrators.
  - h. **Annual Reconciliation List** - A list of Form 809 receipts issued by serial number, area, territory and group.
  - i. **Annual Reconciliation Report** - A report that provides completed Form 809 reviews by serial number, area, territory and group.
  - j. **Certify 5919 Teller's Error Advice Action Report** - A list of Form 5919 responses that must be reviewed and certified by a campus manager.
  - k. **Form 5919 Hard Copy Report** - A list of hard copy items to be returned to the campus.
  - l. **Form 809 Book Review Not Certified Report** - A report of Form 809 books not documented as reviewed.
  - m. **Campus Manager Certification Report** - A report of the annual reconciliation of official receipt comments from servicing managers.
  - n. **Losses, Shortages and Breaches from Form 5919** - A report of losses, shortages and breaches observed during the Form 5919 process. This report became effective 7/21/2021 is available to campus manager and HQ Administrator roles.

3.8.47.1.4.1  
(08-30-2024)

**Program Review**

- (1) Program Reviews are mission critical to the health of deposit programs to ensure integrity of the financial statements. It is essential that each function conducts its operations with an emphasis on mitigating risks, identifying best practices, and adhering to IRM requirements. An objective assessment of program compliance, including all applicable procedures and guidelines, is necessary to ensure that adequate internal controls are in place.
- (2) **Program Effectiveness:** The program effectiveness includes conducting reviews and analysis to detect and identify material or significant deficiencies that could adversely impact IRS audits and/or financial statements. These reviews are necessary to ensure Submission Processing is conducting business as prescribed in the governing IRM's and are designed to identify potential internal control deficiencies that may impair the integrity of financial reporting.
- (3) **Program Review by Designee of Field Director Submission Processing:** At least annually, the Field Office Payment Processing Program must be reviewed

by a designee of Field Director Submission Processing. The Field Office Payment Processing Program Guide is a tool to assist reviewers.

- (4) **Program Review by HQ:** A program review ensures actions are in accordance with IRM procedures. HQ Submission Processing (SP) Accounting and Deposit Section conducts program reviews to verify compliance with IRM requirements, address TIGTA/GAO findings, identify risks to internal controls, address error trends, and training needs, as needed. In addition, the reviews ensure IRM procedures are applicable, adequate, and adhere to Department of the Treasury and/or IRS guidelines.
- a. Program reviews will be planned and conducted based on business needs and priorities.
  - b. Notification will be provided to the SP campus leadership in advance.
  - c. Reviews will be conducted to evaluate program delivery and conformance to administrative and/or IRM compliance requirements.
  - d. Program review summary report will outline observations and recommendations for program guidance, corrective actions, and/or mitigation strategies, as appropriate.
  - e. Memorandum signed by the Director, SP will be forwarded to the Field Director, SP with a high-level overview of the areas of improvement.
  - f. All functional areas will retain a copy of the report and all applicable supporting documentation in a centralized location.
  - g. The campus is required to provide a Corrective Action Plan within 30 days of receiving a memorandum citing areas of improvement.
  - h. SP HQ Accounting and Deposit analyst will follow-up up to ensure corrective actions have been taken and to provide any additional and/or ongoing support, if needed.

- (5) **Corrective Action Plan:** The Corrective Action Plan is a plan of action that is developed to resolve the condition that resulted in noncompliance with IRM requirements. In addition, an effective Corrective Action Plan identifies the root cause of problems to minimize or eliminate their recurrence. Corrective actions are developed, implemented, managed, and monitored to promote program improvement.

As part of the Program Review process, functional areas are required to provide a written Corrective Action Plan response to the review recommendations within 30 days of receiving the program review summary report. The Corrective Action plan must include:

- a. Date of Review
- b. Program Reviewed
- c. Recommendation/Risk identified
- d. Corrective action
- e. Completion date

A copy of the program review and Corrective Action Plan must be retained as substantive documentation and evidence of mitigation and/or remediation of the noncompliance.

3.8.47.1.4.2  
(08-30-2024)  
**Vulnerability  
Assessment**

- (1) **Vulnerability Assessments:** A vulnerability assessment identifies, quantifies, and prioritizes the vulnerabilities of government programs and assets including systems/technology, property, funds, and employees. Vulnerability assessments will be conducted on any business process to assess the risks of business failure and/or weakness caused by internal or external factors.

3.8.47.1.5  
(10-01-2021)  
Program Controls

(1) **Program Controls** - Taxpayer Services is committed to an effective Internal Control performance review process to demonstrate the IRS commitment to high standards for controls over hardcopy receipts. The Field Office Payment Processing Program internal controls are reviewed monthly. Refer to IRM 3.0.276 General, Scorecard Performance Measure Process - Internal Control Review.  
A review of program items is conducted annually by a designee of Field Director Submission Processing.

3.8.47.1.6  
(08-30-2024)  
Terms

(1) Terms used in Field Office Payment Processing are described in the table.

Term	Definition
215 Deposit Ticket Report	A report showing the amount, item volume, deposit date, settlement date, endpoint, and Agency Location Code credited to the Treasury General Account.
Agency Location Code (ALCs)	A numeric symbol used to identify accounting reports and documents prepared by IRS. This code consists of eight digits. The fifth and sixth identify campuses. Taxpayer Assistance Centers depositing cash locally use the servicing campus ALC.
Alignment	Field offices have designated Submission Processing Centers for sending their collected tax payments. This relationship is known as the alignment.
Alternate Link	e-Trak 809 Database System is programmed for automatic login via Single Sign On (SSO). The alternate link is a non SSO link to the system for use if automatic login does not work or SSO is down.
Annotate	To explain or call attention to critical information by marking, coding, or editing.
BEARS	Business Entitlement Access Request System (BEARS) used to request and approve application user.



Term	Definition
<b>Breach</b>	<p>A loss of control, compromise, unauthorized disclosure, unauthorized acquisition, or any similar occurrence where</p> <p>(1) a person, other than an authorized user accesses or potentially accesses personally identifiable information, or</p> <p>(2) an authorized user accesses or potentially accesses personally identifiable information for other than authorized purpose.</p>
<b>Bureau of the Fiscal Service</b>	<p>The Treasury Department formed Bureau of the Fiscal Service from the consolidation of the Financial Management Service (FMS) and the Bureau of the Public Debt.</p>
<b>Business Day</b>	<p>Business day is any day or part of the day during which the business is officially being conducted.</p> <p>A day an office is closed due to inclement weather or a day when a government shutdown is in effect are not business days.</p>
<b>Command Code (CC)</b>	<p>An abbreviation for a particular inquiry or action requested through IDRS. Each command code is used for a specific purpose.</p>
<b>Critical Error</b>	<p>An error with hard copy remittances that requires Form 5919 Teller's Error Advice.</p>
<b>Date Stamp</b>	<p>The received date is printed on tax returns and documents indicating the date received at IRS Campuses, Field Offices or an authorized agent of the IRS. Refer to IRM 3.10.72, Receiving, Extracting and Sorting Figure 3.10.72-5 Elements of an Official IRS Received Date Stamp.</p>
<b>Denomination</b>	<p>Denomination refers to the dollar value of the currency. A \$20 bill's denomination is twenty dollars.</p>

<b>Term</b>	<b>Definition</b>
<b>Deposit Date</b>	The calendar date that coincides with the Julian Date assigned in Document Locator Numbers (DLNs).
<b>Deposit Pick-Up</b>	The established time each day balanced deposits are released to the courier.
<b>Deposit Ticket (DT)</b>	<p>The Deposit Ticket, is generated during the final deposit operation using Over the Counter Channel Application (OTCnet).</p> <p>On OTCnet, a 215 Deposit Ticket Report is available the following business day. Deposit ticket is also referred to as OTCnet voucher number.</p>
<b>Designated Payment Codes (DPC)</b>	Two-digit code used with payments secured by Collections (Automated Collection System (ACS) and revenue officers) to identify source of payment (levy, seizure, installment, etc.).
<b>EEFax</b>	Enterprise Electronic Fax (EEFax) is the Servicewide standard system for secure faxing. It allows you to send and receive electronic documents directly from your computer. Incoming faxes appear as adobe acrobat pdf files in your group EEFax from noreply@efax.gov.
<b>Endorsement</b>	The authorized name of payee on the back of a remittance in order to obtain the cash or credit represented on the front. Each hard copy check deposited with a financial institution must show the IRS endorsement, date of deposit (manual endorsements excluded) and legend and must contain the same ALC and depositor address as shown on the deposit voucher. Check image processing items are not deposited at the agency's financial institution and there is no need to endorse the back of the check.



Term	Definition
<b>Erroneous Refund Repayment</b>	An erroneous refund is a refund issued to a taxpayer in error. An erroneous refund repayment is a payment from a taxpayer for a refund issued in error.
<b>Fiscal Year</b>	A Fiscal Year is the U.S. Government's operating cycle beginning October 1 and ending September 30. TFM Glossary (treasury.gov)
<b>Franked Check</b>	Franking is placing a message across the face of a check to indicate that the paper check is now voided and must not be deposited in physical form.
<b>Frivolous</b>	Frivolous means no basis in law or in fact. A frivolous check is one where the remitter attempts to illegally avoid/reduce tax liability or to increase refunds by fraud or frivolous means.
<b>Green Rocker</b>	The editing required to annotate the remittance amount for Manual Deposit. Green rockers represent the amount of money received for that return.
<b>Gross Error</b>	A gross error is one that is egregious.
<b>Hard Copy</b>	Hard copy is any paper document or remittance that must be physically accounted for.
<b>Immediately</b>	Immediately is generally within one hour.
<b>Incident</b>	OMB M-7-12 defines an incident as an occurrence that (1) actually or imminently jeopardizes, without lawful authority, the integrity, confidentiality, or availability of information or an information system; or (2) constitutes a violation or imminent threat of violation of law, security policies, security procedures, or acceptable use policies. Refer to IRM 10.5.4, Privacy and Information Protection, Incident Management.

<b>Term</b>	<b>Definition</b>
<b>Installment Agreement</b>	An arrangement set up between taxpayers and IRS, whereby taxpayers make partial payments until their balance of debt is paid in full.
<b>Internal Controls</b>	Practices and procedures in place to ensure efficiency and provide unmodified assurance against waste, fraud, embezzlement or abuse.
<b>Julian Date</b>	A system of numbering days of the year from 001 through 365 (or 366).
<b>Misdirected Remittances</b>	Remittances mailed to a wrong agency, IRS address or Department of the Treasury.
<b>Multiple Remittances</b>	Two or more remittances to be applied to the same source document.
<b>Non-Negotiable</b>	Checks that cannot be processed for payment; that would not be honored by depositories for transfer of funds to the United States Treasury.
<b>Non-Revenue Receipt</b>	Payment received for an item other than tax, i.e., bulk form fee, photocopy fee, court fine, erroneous refund repayment, etc.
<b>Offer in Compromise (OIC)</b>	A proposal for settlement of tax liability for an amount less than the assessed tax liability.
<b>Opportunity Cost</b>	An assigned float value of funds formerly used as a deposit timeliness business measure.
<b>OTCnet</b>	Over-the-Counter Channel Application Network (OTCnet) is Treasury's web-based application that integrates check capture and deposit reporting functionalities in one system. OTCnet enables federal agencies who receive OTC collections for cash, coins, and checks to prepare an electronic deposit ticket or convert the checks to electronic instruments for settlement.

Term	Definition
<b>OTCnet Failed Item</b>	An OTCnet failed item is a payment that was not successfully processed on initial attempt. It is not included in the deposit ticket. (Examples include invalid routing number, not a check, illegible.)
<b>OTCnet Rejected Item</b>	An OTCnet rejected item is a payment that processed on OTCnet but the funds could not be processed through the banking gateway. (Examples include encoding error, duplicate transaction, adjustment.)
<b>Overage</b>	An overage occurs when there is more money than defined for a financial transaction.
<b>Perfection</b>	A function within deposit activity responsible for researching attachments on source documents and IDRS, or Automated Collection System terminals to get them ready for processing.
<b>Perfect</b>	Documents and returns with legible taxpayer name, TIN, one Master File Tax (MFT) code, one or multiple tax periods and one remittance.

<b>Term</b>	<b>Definition</b>
<b>Personally Identifiable Information (PII)</b>	<p>Personally Identifiable Information (PII) refers to information that can be used to distinguish or trace an individual's identity, either alone or when combined with other information that is linked or linkable to a specific individual. Some examples of PII are:</p> <ul style="list-style-type: none"> <li>• Names</li> <li>• Addresses</li> <li>• E-mail addresses</li> <li>• Telephone numbers</li> <li>• Social Security numbers (SSN)</li> <li>• Employee Identification number (EIN)</li> <li>• Other identifying numbers, such as ITIN and ATIN assigned by IRS</li> <li>• Bank account numbers</li> <li>• Date and place of birth</li> <li>• Mother's maiden name</li> <li>• Biometric data (height, weight, eye color, fingerprints, etc.)</li> </ul>
<b>Photocopy Fee</b>	Prepayment received with request for copies of tax forms and information.
<b>Posting Voucher</b>	A source document (Payment Posting Voucher) containing the required information for input by the deposit activity.
<b>Pre-Batch</b>	The establishment of batches of work and controls for each group of documents processed through RRPS.
<b>Presearch</b>	The act of searching for required data not present on source documents via IDRS, ACS, or ANMF terminals prior to actual deposit of remittance.
<b>PROD USER E-TRAK 809DB</b>	The name of the e-Trak 809 Database System on BEARS.
<b>Received Date</b>	The earliest date source documents are received in IRS offices.

<b>Term</b>	<b>Definition</b>
<b>Redeposit</b>	The redeposit of an unpaid check returned as dishonored by a bank (not always the designated depository).
<b>Remittance Amount</b>	An amount of money received in payment of taxes, fees or ACA payments. A remittance may be a check, money order, cashier's check, or cash.
<b>RTR</b>	The Remittance Transaction Research (RTR) System is an IRS database that stores information on payments processed.
<b>RS-PCC</b>	Remittance Strategy Paper Check Conversion is an electronic processing of check images used by some IRS offices.
<b>Seized Currency Collection Network (SCCN)</b>	Seized Currency Collection Network refers to Treasury's system or network established to manage and process currency and assets that have been seized by law enforcement agencies or government authorities.
<b>Seized Property</b>	Taxpayer possessions secured for lack of payment of delinquent taxes.
<b>Sensitive But Unclassified Data</b>	Sensitive But Unclassified (SBU) data is any information which if lost, stolen, misused, accessed or altered without proper authorization may adversely affect the national interest or the conduct of federal programs. Refer to IRM 10.5.1, Privacy and Information, Privacy Policy..
<b>Split Remittance (Split)</b>	One or more remittances to be applied to one or more remittance transactions.
<b>Single Sign-On (SSO)</b>	Single sign on is automatic login. Authorized e-Trak 809 Database System users click "Automatic Login" for access.

<b>Term</b>	<b>Definition</b>
<b>Stale Dated Check</b>	A business or personal check with a stated expiration date beyond that date, or A Treasury check that is more than one year from the date of issuance, or A personal check that is more than 6 months beyond the date the check was written.
<b>Statute of Limitation</b>	A specified period of time for correction of tax by the IRS, usually three years from the due date of a tax return or the received date of the return, whichever is later.
<b>Subsequent Payment (Sub/Pay)</b>	A payment on account for a tax return that was filed but not full paid.
<b>Treasury General Account (TGA)</b>	The Treasury General Account is the U.S. government's operating account that is maintained by designated depositaries, to handle daily public money transactions. These transactions include deposits of taxes, proceeds from the sale of securities, and disbursements of U.S. Government payments.
<b>Taxpayer Identification Number (TIN)</b>	The controlling nine-digit number assigned to identify each taxpayer's master file account could be an SSN or EIN.
<b>Taxpayer Information File (TIF)</b>	A record of tax data under a specific taxpayer identifying number.
<b>Tax Receipt</b>	Form 809 is the IRS official receipt provided to a customer for payment of tax, user fee or ACA payment.
<b>Teller Role</b>	The designated employee to process cash payments and issue tax receipts, also known as Field Office Payment Processing Unit Clerk.

<b>Term</b>	<b>Definition</b>
<b>Trace ID</b>	A 20-digit number assigned to every tax payment to link to the Custodial Detail Database (CDDDB), required by the Chief Financial Officer.
<b>Transaction Code (TC)</b>	A three-digit code used to identify credit and debit actions taken on a taxpayer's account.
<b>Transaction Date</b>	Eight numeric digits in MM/DD/YYYY format, and is the actual IRS received date.
<b>OTCnet</b>	OTCnet, or Treasury Over the Counter Channel Application is system of inputting and confirming deposits made to Treasury General Account (TGA) banks.
<b>Treasury Financial Manual (TFM)</b>	The Treasury Financial Manual (TFM) is the manual issued by the Bureau of the Fiscal Service containing procedures to be observed by all agencies, Federal Reserve Banks, and financial institutions with respect to payments, collections, central accounting, financial reporting, and other government-wide fiscal responsibilities of the Department of the Treasury.
<b>Treasury General Account (TGA) Bank</b>	A commercial bank that serves as a general depository for Federal Government agencies.
<b>Unassigned Account</b>	Collection Field function refers to payments received on cases that are currently not active in a revenue officer's case load. Unassigned account payments must be researched by Payment Perfection Unit (PPU).
<b>Unclaimed Funds (for the US Treasury)</b>	Unclaimed funds (in this IRM) refers to funds made payable to the IRS and intended for an accounting jurisdiction but were not processed. The example is a mis-directed levy payment error.

<b>Term</b>	<b>Definition</b>
<b>Unidentified Remittances</b>	Remittances or documents without necessary identification to apply to master file accounts, even with presearch.
<b>Unidentifiable Remittances</b>	Remittances that are sent to field office locations without identifying information to enable the field office mail room to route appropriately to a business unit in the field office. These remittances are processed through RS-PCC in TACs with agreements in place or sent to Austin Kansas City or Ogden Submission Processing Centers for research and processing.
<b>Voucher (in OTCnet)</b>	The OTCnet voucher number is the 215 deposit ticket number.

3.8.47.1.7  
(11-26-2025)  
**Acronyms**

- (1) Acronyms used in the Field Office Payment Processing Program include:
- a. ACA - Affordable Care Act
  - b. AMS - Account Management Services System
  - c. BEARS - Business Entitlement Access Request System
  - d. CADS - Corporate Authoritative Directory Service
  - e. ICS - Integrated Collection System
  - f. IDRS - Integrated Data Retrieval System
  - g. ISRP - Integrated Submission Remittance Processing System
  - h. IT - Information Technology
  - i. LB&I - Large Business and International Business Operating Division
  - j. OTCnet - Treasury Over the Counter Network used to create a deposit ticket
  - k. OVDP - Offshore Voluntary Disclosure Program
  - l. PGLD - Privacy, Governmental Liaison and Disclosure
  - m. PII - Personally Identifiable Information
  - n. RO - Revenue Officer
  - o. RSPCC - Remittance Strategy Paper Check Conversion
  - p. RTR - Remittance Transaction Research
  - q. SB/SE - Small Business / Self-Employed Business Operating Division
  - r. SPC - Submission Processing Center
  - s. TAC - Taxpayer Assistance Center
  - t. TC - Transaction Code
  - u. TE/GE - Tax-Exempt Government Entities Business Operating Division
  - v. TIGTA - Treasury Inspector General for Tax Administration
  - w. TGA - Treasury General Account
  - x. VDP - Voluntary Disclosure Practice



3.8.47.1.8  
(09-15-2023)

#### Related Resources

- (1) The following table lists the primary sources of IRM guidance for Submission Processing remittance processors:

IRM or Publication	Title	Guidance on
IRM 3.8.45	Manual Deposit Process	Processing specific kinds of payments, security requirements for the restricted area of Receipt and Control and researching payment application.
IRM 3.8.44	Deposit Activity - Campus Deposit Activity	ISRP processing and date stamp requirements and the timely postmark checklist.
IRM 3.17.278	Accounting and Data Control, Paper Check Conversion (PCC) and Remittance Strategy - Paper Check Conversion (RS-PCC)	Procedure for RSPCC and PCC payment processing useful for field offices and Voluntary Disclosure Practice processing at the Austin campus.
IRM 3.0.167	Losses and Shortages, General Losses and Shortages	IRS reporting requirements for cash and non-cash losses, shortages and overages.
IRM 3.0.276	General, Scorecard Performance Measure Process - Security and Internal Control Review	Provides procedures for SP Center reviews for Security Review and Internal Control Checklist.
Training 81622-701	Field Office Payment Processing Program Unit Manager (Job Aid)	Job aid for the Field Office Payment Processing Unit manager.

- (2) Field Office Payment Processing Program sites include:

Site	Guidance on
<i>Field Office Payment Processing</i>	Specific addresses for field office employees to send remittances that they personally collect for processing.
Overnight Mailing Addresses for Taxpayers <i>Submission Processing Center Street Addresses</i>	Address for taxpayers to send overnight remittances or other mail to a Submission Processing Center.

Site	Guidance on
Payment Options: Pay Online, Installment Plans and More <i>Make a Payment</i>	Payment options for taxpayers.

(3) Field function remittance IRMs include:

IRM	Title	Guidance on
IRM 21.3.4	Taxpayer Contacts - Field Assistance	Remittance processing for Taxpayer Assistance Centers (TACs).
IRM 5.1.2	Remittances, Form 809 and Designated Payments	Lead guidance on Form 809, Receipt for Payment of Taxes by Form 809 program and policy owner.
IRM 4.4.24	AIMS Procedures and Processing Instructions, Payments and Remittances for Examination	Remittance processing for Examination employees.
IRM 8.7.17	IRS Independent Office of Appeals Remittance Procedures	Remittance processing for Appeals employees.
IRM 3.45.1	TE/GE Processing - Processing Employee Plan and Exempt Organization Determination Applications and User Fees	Remittance processing for the TE/GE organization. User fee payments are processed in Accounts Management Campus Support.
IRM 1.4.11	Field Assistance Guide for Managers	Procedure for TAC managers.
IRM 3.17.46	Automated Non-Master File Accounting	How to access and research Automated Non-Master File (ANMF).

(4) IRS primary guidance on other important areas include:

IRM	Title	Guidance on
IRM 10.2.8	Physical Security Program Incident Reporting	IRS guidance to be used to report a security incident to the Situational Awareness Management Center (SAMC). Loss of remittance with PII disclosed is reported to PGLD. See Exhibit 10.2.8-1.
IRM 10.8.34	Information Technology (IT) Security – IDRS Security Controls	IDRS security requirements; RSTRK with Definer R and RSTRK with Definer U; sensitive command code combinations.
IRM 10.5.1	Privacy and Information Protection, Privacy Policy	IRS wide guidance for Privacy Culture; includes clean desk policy and annual requirement for campuses.
IRM 10.5.4	Privacy and Information Protection, Incident Management Program	IRS wide guidance for carrying out policy and procedure aimed at timely reaction and response to occurrences of IRS data losses, thefts, and disclosures involving Personally Identifiable Information (PII) and sensitive information.
IRM 1.4.6	Resource Guide for Managers-Managers Security Handbook	Provides management with the basic framework of minimum-security standards.
IRM 1.10.1	IRS Correspondence Manual	General guidance for all types of correspondence.

IRM	Title	Guidance on
Document 12990	IRS Records Control Schedule (RCS)	National Archives and Records Administration (NARA) approved retention and disposition requirements for records in paper and electronic format.
<i>IRM 1.15 (Series)</i>	Records and Information Management	The creation, maintenance, retention, and disposition of records (paper or electronic format).
IRM 10.8.1	Information Technology (IT) Security-Policy and Guidance	Comprehensive, uniform IT security policies to be followed by all IRS organizations.
IRM 1.1.4	Organization and Staffing, IRS Mission and Organizational Structure	IRS Values.
IRM 1.2.1	IRS Policies and Authorities, IRS Policy Statements	Comprehensive, IRS policy statements.
IRM 1.22.2	Mail and Transportation Management-USPS Classes of Mail, USPS Additional Services and Small Package Carrier Services	Mail and package services used by the IRS.

3.8.47.1.9  
(08-30-2024)

#### Annual Clearance of IRM

- (1) This IRM is updated and published annually after review and concurrence by impacted stakeholders according to the clearance process established in IRM 1.11.9, Internal Management Documents, Clearing and Approving Internal Management Documents (IMDs).
- (2) Functional areas are responsible for reviewing the information in this IRM annually to ensure accuracy, consistency, and to promote effective program administration.

3.8.47.2  
(07-10-2025)

#### Remittance Policy

- (1) **Remittance Policy.** The IRS mission is to provide America's taxpayers top quality service by helping them understand and meet their tax responsibilities and by applying the tax law with integrity and fairness to all. This subsection outlines functional remittance policy that is the general framework for procedures.

- (2) **Public Trust and Integrity.** The public can trust that the IRS remittance processing operation is timely, accurate, and conducted with the highest integrity. Ethical conduct for federal employees is explained in Document 12011 IRS Ethics Handbook.
- (3) **Process payments timely where received when possible.**  
Taxpayer Assistance Centers (TACs) process collected checks locally through Remittance Strategy-Paper Check Conversion (RSPCC) unless the taxpayer requests an official receipt.
- a. Sites process checks received at Accounts Management campuses through RSPCC, including converted cash payments. Campus Support sites transship to Ogden Submission Processing Center. Transship payments requiring research to the aligned Submission Processing Center for processing.
  - b. Remittance Mailed to a Field Office Location in Error. Occasionally, an office that does not normally collect a tax payment may receive a payment in the mail. Credit the taxpayer for the date the payment is received at the IRS. Use an official IRS date stamp only. Refer to IRM 3.10.72, Campus Mail and Work Control - Receiving, Extracting, and Sorting.
  - c. If an office is co-located with a TAC, and there is a local management agreement in place for the TAC to process an unidentifiable payment, then take it to the TAC for processing.
  - d. If an office is not co-located with a TAC, and there is not a management agreement in place, then send the unidentifiable remittance to the aligned Submission Processing Center for research and processing. Use overnight traceable method.  
Field office functions that collect payments send unassigned payments to their aligned campus.  
Never send cash in the mail. If you receive cash, then convert it to a cashier's check or money order made payable to the IRS. The local employee credit union will generally perform this service. Send the payment to your servicing Submission Processing Center on the day of receipt or by the next business day. Submission Processing will research and process. Refer to IRM 3.8.47.20 procedure if the remittance is unclaimed funds for the United States Treasury.
  - e. Planning for Peak Periods. During a peak period, headquarter management will issue program completion guidelines. Prioritize remittance processing and monitor the work to ensure each tax payment collected is accurately credited to the United States Treasury and taxpayer as soon as practical.
  - f. Contingency Planning. If deposit cannot be done, then Headquarter management may direct transshipment. If directed to transship under a contingency plan, then send latest received dates of remittances, not franked checks. Franked checks scanned for electronic presentment and cannot be transshipped. Transship latest received dates and closely monitor the earliest received dates to ensure taxpayers are not impacted. Refer to IRM 3.8.47.17.1 procedure for the e-Trak 809 Database System contingency plan. .

- (4) **Remittance Security.** Secure each remittance and protect taxpayer information. Ensure that:
- a. Taxpayer information collected to credit a customer account is protected. See IRM 10.5.1, Privacy and Information Protection, Privacy Policy.
  - b. Remittances are physically secured. Maintain a secure environment. See IRM 10.2.14 Methods of providing protection.
  - c. Duties of remittance processing and adjusting a tax account are divided or segregated among different functions to reduce risk.
  - d. Process a payment locally when possible. If you must transship a remittance, then the receiving office must acknowledge receipt and the originator must follow up with the destination office timely.
  - e. Managers must conduct and document management reviews in addition to reviews conducted by Planning & Analysis staff and Headquarter personnel.
  - f. IDRS access is restricted. Every individual with badge access to the limited secure area of Receipt and Control must have restricted IDRS access, if they have IDRS access at all.  
Every IRS employee with blank Form 809 responsibility must have RSTRK with Definer R activated on the IDRS profile and all others in Submission Processing with badge access to the restricted secure (limited area) of Receipt and Control must have RSTRK with Definer U activated on the IDRS profile.  
Refer to Exhibit 10.8.34 -10, Restricted Command Codes for the Role: 809 Receipt Book Users and Submission Processing Employees That Issue, Verify, or Reconcile Blank Form 809 (RSTRK Definer R) and refer to Exhibit 10.8.34-11, Restricted Command Codes for the Role: Field Office Payment Processing Unit Clerks Who Do Not Have Blank Form 809 Responsibilities (RSTRK Definer U).
  - g. Official stamps are in use. Do not use unofficial stamps, make unauthorized marks or write on negotiable remittances, unless specifically stated in an IRM. The use of unapproved stamps is not allowed.
- (5) **IRM Deviation Statement.** IRM deviation must be submitted in writing following instructions from IRM 1.11.2, Internal Management Documents System - Internal Revenue Manual (IRM) Process, IRM Standards, and elevated through appropriate channels for executive approval. In Submission Processing the appropriate channel is Field Director, Submission Processing initiating a formal request by memorandum to Director Submission Processing for approval.
- (6) **Checks Written for More than \$99,999,999.99.**  
Treasury Financial Manual (TFM) Volume 1, Part 5, Section 2060 - Reporting Large Deposits, states that agencies must not accept any check written for more than \$99,999,999.99. Refer to [www.irs.gov](http://www.irs.gov) for electronic payment options. The site is *Electronic Payment Options*. Checks received over that amount must be rejected as directed by the Federal Reserve Bank (FRB) and Department of Treasury.

- (7) **Employee Privacy.** We are committed to protecting employee privacy. If an employee error is observed, and feedback is necessary, we notify the manager of record.
- (8) **Clean Desk Policy.** We are committed to protecting tax and privacy data. IRM 10.5.1, Privacy and Information Protection - Privacy Policy.
- (9) **Requirement to Deposit to the Treasury as Established by Fiscal Service.** Fiscal Service has statutory authority to designate qualified financial institutions and Federal Reserve Banks as depositories and agents of the United States to provide collection services on behalf of federal agencies. Consequently, the IRS must deposit to the Treasury using a mechanism and depository approved and established by Fiscal Service. Treasury Financial Manual Volume 1 Section 1530.

3.8.47.2.1  
(10-01-2018)  
**Public Trust and Integrity**

- (1) **Public Trust and Integrity.** The public can trust that remittance processing is timely, accurate and conducted with the highest integrity. Functional remittance policy reflects law governing money and finance and standards for internal control in the federal government. Ethical conduct for federal employees is explained in Document 12011 IRS Ethics Handbook.

3.8.47.2.2  
(08-30-2024)  
**24-Hour Deposit Standard**

- (1) **24-Hour Deposit Standard.** We deposit tax payments quickly, generally within 24 hours. The standard for remittances collected in field offices to be processed on the day of receipt or by the next business day.  
For payments processed locally electronically, the 24-hour deposit standard is met by scanning the paper check and submitting it for deposit no later than the first business day after the date of receipt of the check.  
At campuses that process receipts received in the mail, remittances of \$100,000 or more are deposited on the day of extraction. If extracted after the daily deposit, the remittance is deposited with the next scheduled deposit.
- (2) Large dollars (\$100,000 or more) must be deposited on the day of extraction. If the remittance is extracted after the daily cut-off time for processing the daily deposit, the remittance must be deposited with the next scheduled deposit that will be delivered to the depository.  
Large dollars (\$100,000 or more) received in field offices must be sent on the day of receipt or processed on RS-PCC on the day of receipt.
- (3) The 24-hour deposit standard also requires that courier authorized TACs deposit cash (revenue receipts) within 24 hours. Schedule courier pickups to deposit on the day of the appointment to ensure deposit within 24 hours. If a collected remittance has to be forwarded to the campus for processing, then forward on the day of receipt or by the next business day.  
For RSPCC processing, the 24-hour deposit standard is met by scanning the paper check and submitting it for deposit no later than the first business day after the date of receipt of the check.
- (4) **Over the Counter Deposit Endpoint Timeliness.** Over the counter deposit endpoints (TACs pre-approved by management) must limit deposits to one per day and must make deposits for credit to the U.S. Treasury's account without delay. Deposit receipts totaling \$5,000 or more on the same day as received if possible. Deposits will be made as late as possible prior to the specified cutoff time to maximize daily deposit amounts. Collections totaling less than \$5,000



may be accumulated and deposited when the total reaches \$5,000. However, deposits must be made by Thursday of each week, regardless of the amount accumulated.

- (5) Bureau of the Fiscal Service provides financial services to IRS and other federal agencies using fiscal or designated financial agents or depositories.

3.8.47.2.3  
(08-30-2024)

#### Accuracy

- (1) **Accuracy.** Handle a taxpayer remittance accurately and precisely. Record the exact money amount to the penny and credit to the correct tax account. Record each payment transaction accurately. Do not round cash money amounts.  
Maintain the integrity of the IRS received date. Credit each account for the earliest date received at the IRS, Department of Treasury, or by an IRS official. Use an official authorized IRS date stamp only. See IRM 3.8.44, Deposit Activity - Campus Deposit Activity. Refer to Exhibit 3.8.44-1. IRM 3.10.72, Campus Mail and Work Control - Receiving, Extracting and Sorting Figure 3.10.72-5 Elements of an Official IRS Received Date Stamp.
- (2) *Accuracy of information on systems.* Enter data accurately into IRS processing systems, including the e-Trak 809 Database System and all IRS processing systems.
- (3) **Accuracy of Over the Counter Currency Deposits.** The Bureau of the Fiscal Service requires that all agencies record denominations of currency volumes in preparation of over the counter currency deposits effective July 1, 2024.

3.8.47.2.4  
(10-01-2019)

#### Accountability

- (1) **Accountability.** A custodian of government funds is accountable. If necessary to transfer funds to another employee for processing, then establish an audit trail to ensure clear accountability. Refer to IRM 3.0.167, Losses and Shortages for additional information.

3.8.47.2.5  
(10-01-2020)

#### Receipt for Payment

- (1) **Receipt for Payment of Taxes.** Every cash paying taxpayer must be issued an official completed Form 809, Receipt for Payment of Taxes for a tax payment, fee, or shared responsibility payment under the Affordable Care Act (ACA). Issue Form 809 for other types of payment if the taxpayer requests an official receipt. Form 809 is the official receipt for payment.

3.8.47.2.6  
(10-01-2022)

#### Separation of Duties

- (1) **Separation of Duties Internal Control.**  
Key duties and responsibilities for payment processing are separate from duties and responsibilities for adjustment transactions and handling any related assets are separate.  
For example, a payment processor cannot initiate an adjustment on IDRS, OTCnet or any other system that could change a tax, tax liability or financial deposit account.  
Individuals with badge access to the secure area of Receipt and Control must have restricted IDRS access if they have access to IDRS at all.  
Payment processors have research command codes and cannot adjust or change the liability in tax accounts to maintain this internal control standard. Refer to IRM 3.8.47.4.6 and IRM 3.8.47.4.7.

3.8.47.2.7  
(08-30-2024)

#### Cash Payment Policy

- (1) **Cash payment.** All legal U.S. tender (cash) is acceptable for payment of taxes, but the IRS cannot accept cash at every location.



- (2) IRS Taxpayer Assistance Centers accept cash payments by appointment only. IRS offices do not make change.
- (3) Cash is handled with precision.
- (4) Do not send cash in the mail (even if you receive cash).  
Cash must be converted to a cashier's check or money order and sent to Submission Processing Center for processing unless an official courier to a Treasury General Account (TGA) bank is in place by management.  
Claim cash conversion expense by submitting an approved Standard *Form 1034*, Public Voucher for Purchases and Services Other than Personal to the Beckley Finance Center (BFC). E-mail the scanned SF 1034 to \*CFO BFC Invoice Link or fax to EEfax number (855) 787-4385, (855) 787-4388, or (855) 787-4818.
- (5) Cash is turned in daily, recorded and secured in a safe until the next business day's deposit.
- (6) Every customer remitting a cash payment for federal income tax, fee, or ACA payment must be issued Form 809, Receipt for Payment of Taxes for the exact amount collected. Credit the correct account. In person, count all cash back to ensure accuracy and that the customer agrees to the dollar amount.
- (7) Submission Processing Centers do not accept a tax payment in person.
- (8) Taxpayer Assistance Centers accept tax payments, but cannot accept cash at every location, and cannot make change.
- (9) Minor coins (pennies and nickels) are not required to be accepted in person for payments under .25 cents.
- (10) IRS offices do not accept foreign currency for payment.

3.8.47.2.8  
(10-01-2017)  
**Integrity of the IRS  
Received Date**

- (1) Maintain the integrity of the IRS received date. Credit each payment for the earliest date received at the IRS or Department of Treasury.

3.8.47.2.9  
(10-01-2022)  
**Misdirected Remittance**

- (1) **Anonymous or Unassigned Account.** Occasionally, a taxpayer sends a payment anonymously to an IRS field office location that may or may not have taxpayer intent clearly identified. Field office mail (unidentifiable) remittances are remittances that were not solicited by an IRS business area or are not clearly intended for a field office employee or function. Remittance policy is to process payments locally if possible.  
If a field office employee in a business function that collects payments receives an anonymous payment or a payment for an unassigned account by mistake and the payment cannot be processed locally through RSPCC or PCC, then send the payment to the aligned Submission Processing Center for research and processing. Note MISDIRECTED REMITTANCE Received mm/dd/yyyy. Include the dollar amount of the remittance on the Form 3210. Refer to IRM 3.8.47.4.3.
- (2) **Headquarter employees located at a campus.** Headquarter employees located at a campus must follow IRM 3.8.46, Deposit Activity - Discovered Remittance.

- (3) **Headquarter employees and Executive Offices (Not Located at a Campus).** If a Headquarter employee or executive receives a misdirected remittance, then send it to the Kansas City Submission Processing Center for research and processing on the day of receipt or by the next business day using an overnight traceable method. Note MISDIRECTED REMITTANCE Received mm/dd/yyyy. Include the dollar amount of the remittance on the Form 3210. Refer to IRM 3.8.47.4.3.
- (4) Form 5919 Teller's Error Advice is not issued for the late remittance category for a misdirected remittance. The payment will be researched and processed at the Submission Processing Center.
- (5) **Lockbox Private Delivery Service Post Office Box Misdirected Remittances.** Occasionally, a taxpayer addresses a remittance to a Lockbox post office box using a private delivery service. Private Delivery Services must not deliver returns to IRS offices other than those designated. Refer to the [www.irs.gov](http://www.irs.gov) website. Form 5919 Teller's Error Advice is not issued for the late remittance or incorrect address for remittance error categories for a Lockbox or other misdirected remittance. The payment will be processed at the Submission Processing Center.
- (6) **Funds Received for Another Agency.** If the IRS receives funds that must be deposited for another government agency (an agency under another Agency Location Code (ALC), it must deposit the funds under its own ALC and classify the transaction to its budget clearing account F3875; and Intra-Governmental Payment and Collection (IPAC) funds to the ALC for which the funds were deposited. .Refer to IRM 3.17.63.

3.8.47.2.10  
(10-01-2021)  
**Check Acceptance Policy**

- (1) The IRS accepts checks and money orders as forms of payment but cannot accept any check written for more than \$99,999,999.99 as Federal Reserve Bank will not process checks over that amount.

3.8.47.2.11  
(10-01-2021)  
**Electronic Payments**

- (1) Electronic payment options include the Electronic Federal Tax Payment System (EFTPS) and Same-day wire. Refer to Publication 966 Electronic Choices to Pay All Your Federal Taxes and the site: *Make a Payment*. Encourage electronic methods of payment.

3.8.47.3  
(10-01-2021)  
**Cash Management Responsibilities**

- (1) The IRS is committed to ensuring a **24-hour deposit standard** that applies to all remittances collected. Strive to deposit all remittances accurately and within 24 hours. Management at all levels monitors the flow of receipts to ensure that this objective is achieved.
- (2) Send a remittance to the campus on the day of receipt or by next business day. If the remittance will be processed locally, then process it by the next business day.
- (3) Field office employees research payments they personally collect before sending to the campus for processing. Taxpayer intent for application of the remittance is established by the tax return or payment posting voucher completed by the field office employee and are considered perfect. If a completed payment posting voucher or tax return is not included, then research is required at the campus.

- (4) **Remittance Mailed to a Field Office Location in Error.** Occasionally, a taxpayer sends a payment anonymously to an IRS field office location. Field office mail (unidentifiable) remittances are remittances that were not solicited by an IRS business area or are not clearly intended for a field office employee or function. Remittance policy is to process payments locally if possible. Unclaimed funds must be sent to the Field Office Payment Processing Unit, refer to IRM 3.8.47.20. Other Misdirected Remittance Type Items are listed in IRM 3.8.47.14.

If an office is co-located with a Taxpayer Assistance Center (TAC) and there is a local management agreement in place, then the unidentifiable remittances may be taken to the TAC for processing.

If a field office is **not co-located with a TAC**, then send the remittance to the Kansas City Submission Processing Center for research and processing via overnight traceable method. Never send cash to a Submission Processing Center in the mail. Convert cash to a cashier's check or money order made payable to the IRS. The local employee credit union will generally perform this service. These payments will be transshipped to the aligned Submission Processing campus on the day of receipt or by the next business day, researched and deposited as soon as practical. Refer to IRM 3.8.47.2.9 Misdirected Remittance.

3.8.47.3.1  
(09-15-2023)  
**Large Dollars (\$100,000 or more)**

- (1) *Send Large Dollar Notification E-mail.* Each Submission Processing Center has a specific e-mail box for a field office to send notification that large dollars are transmitted for processing and if emergency transshipment occurs. Provide the package tracker number on the e-mail. Campus management ensures the e-mail box is checked daily and large dollars are processed on the day of receipt. Do not include personally identifiable information (PII) or sensitive but unclassified (SBU) data in an e-mail. Refer to IRM 10.8.1, Information Technology (IT) Security, Policy and Guidance. If a message is sent to the campus large dollar notification e-mail box and it cannot be read, then contact the originator by telephone, e-mail or Enterprise Electronic Fax (EEFax) for the information. If the SPC is notified by e-mail that a large dollar package tracking number is on the way and the package is not received as expected, then access the carrier's website to determine if a tracer is necessary and contact the originator.

**Example:** An office sends an e-mail on Monday stating package tracker number 123456-789 with \$1 million is on the way overnight. The remittance is not received the next day (Tuesday). You access the carrier site and it states the package is lost and then follow up with the originator. The originator traces the package.

- (2) *Large Dollar Notification E-mail by Campus*

Submission Processing Center	Large Dollar E-mail (on internal directory)
Austin	*CTR AUS Field Office Teller Team
Kansas City	*CTR KC field office teller team

Ogden

&amp;CTR ODN Ogden tellers

- (3) **Technical Difficulty with Organizational E-mail.** The large dollar e-mail is important. If the large dollar e-mail has a technical difficulty, then call the Information Technology Help Desk on the telephone. Dial 1-866-743-5748. Key in Option 2 for Information Technology or use Web Chat at the link: *Bomgar 2*. Report the work stoppage involving multiple customers. The Help Desk or Web Chat assistor will provide you with the ticket number and the name of the manager. If you do not hear back from Information Technology, then contact the manager directly until the e-mail service is restored. Do not input a self-service ticket online because IT does not process these tickets as a priority even if you indicate that in the ticket description.

**Caution:** You cannot report a work stoppage through the *ServiceNow* site.

3.8.47.3.2  
(10-01-2019)

**Integrity of the IRS  
Received Date**

- (1) **Maintain the integrity of the IRS Received Date.** Maintaining the integrity of the IRS received date is required: Fair and equitable tax administration with the highest ethical values and integrity in a manner to instill public trust. IRM 1.1.1, Organization Mission and Organizational Structure; IRS Values. Credit a payment for the earliest date received by the IRS or the Department of the Treasury. Date stamp a payment document with the date actually received at the Submission Processing Center. See IRM Exhibit 3.8.44-2. Date Stamp Requirements for information on date stamping requirements. IRM 3.10.72.6. Field offices will date stamp a payment for the earliest date received.
- (2) **Control Source Document and Remittance Locally Throughout Payment Processing.** Each campus and field office establishes a local procedure for controlling the source document and remittance throughout payment processing. Keep source documents in searchable order until correction and balancing is complete. Coordinate locally as necessary with Quality for accuracy review of work. Refer to IRM 3.8.44, Deposit Activity - Campus Deposit Activity.

3.8.47.3.3  
(10-01-2022)

**Cash Reporting of  
Payments of \$50 Million  
or More to Fiscal  
Service**

- (1) Submission Processing Centers and field offices report daily aggregate deposits of a single \$50 million check (excluding Treasury checks) or more to the Bureau of the Fiscal Service's Cash Reporting Branch (I Treasury Financial Manual, Part 6, Chapter 8500). Send an email to [Cash.Reporting@fiscal.treasury.gov](mailto:Cash.Reporting@fiscal.treasury.gov).
- (2) **Checks \$99,999,999.99 or More.** The IRS must not accept any check written for more than \$99,999,999.99, as the Federal Reserve banks will not process checks over that amount.

3.8.47.3.4  
(04-16-2024)

**Seized Currency  
Collection Network  
(SCCN)**

- (1) Collection Field function area directors may authorize the use of Treasury's Seized Currency Collection Network (SCCN) through the Bureau of the Fiscal Service (BFS) for planned cash seizures. Using SCCN means a revenue officer will deposit funds through a financial agent designated and specified by BFS. The financial agent will send funds to the Ogden Agency Location Code (ALC) by Fedwire: Receiving ABA 091036164; Beneficiary string 000000006:SEIZ::10404:00:00:
- (2) Collection management must pre-arrange SCCN cash processing at least one week in advance through the BFS Over-the-Counter Division.

- (3) A revenue officer assigned to seize cash must complete their Form 809 and provide Part-2 to the taxpayer. Write "Contents of Cash Register Seized" on top of Form 809 Part 1, per IRM 5.10.3.15.  
Write the Fedwire confirmation number and date in the cash conversion space of Form 809 Part-3. Write the EFT number in the Deposit Trace ID space.
- (4) The Ogden Field Office Payment Processing Unit clerk will follow IRM 3.8.47.6.29 Form 809 Review for Seized Cash Deposited through Seized Currency Collection Network (SCCN).
- (5) Seized cash accounting documents are posted in the Field Office Over the Counter Deposit (FOOD) SharePoint site: *Field Office OTC Deposits (FOOD)*. Click on Cash Seizures.

3.8.47.4  
(07-10-2025)  
**Security Responsibility  
(in Campus Field Office  
Payment Processing)**

- (1) Field Office Payment Processing is performed in the secure limited area of Receipt and Control. All physical security, internal control, IDRS security and remittance security requirements are applicable.  
Every employee and manager of the IRS and Department of Treasury is accountable.
  - a. IRM 10.2.1, Physical Security .
  - b. IRM 3.8.45, Deposit Activity - Manual Deposit Process.
  - c. IRM 10.5.1, Privacy and Information Protection, Privacy Policy.
  - d. IRM 10.8.34, Information Technology (IT) Security - IDRS Security Controls. IRM 10.8.34.3.1.3 states the manager of IDRS users is responsible for day-to-day implementation and administration of IDRS security. Submission Processing supervisors must perform documented review of their supervised employees IDRS profiles. Use IDRS Online Reports Services (IORS) System at least monthly.
- (2) In addition, any interim guidance or procedure regarding physical or remittance security must be implemented immediately. Interim guidance is issued through the Servicewide Electronic Research Program (SERP) to the Submission Processing portal for Receipt and Control. IRM 3.8.45 Deposit Activity-Manual Deposit Process.

3.8.47.4.1  
(08-30-2024)  
**Physical and Remittance  
Privacy and Security  
Responsibility**

- (1) Adequate security equipment and facilities must be provided to safeguard money, securities, etc., handled in the Field Office Payment Processing Function. All requirements listed in IRM 3.8.45 Deposit Activity-Manual Deposit Process must be strictly adhered to and are not repeated in this manual.
- (2) If any employee suspects embezzlement, fraud, theft or identity theft, then report it to the TIGTA Office of Investigations at 800-366-4484 immediately upon discovery. If a Form 809 book is suspected as stolen, used in a crime, or found at a crime scene, then report it to TIGTA, then also inform the campus Remittance Security Coordinator (RSC).
- (3) All employees must take care to protect and safeguard Sensitive But Unclassified (SBU) data (including PII and tax information). IRM 10.5.1, Privacy and Information Protection, Privacy Policy provides an introduction to Privacy, Governmental Liaison and Disclosure (PGLD) and a foundation for IRS privacy policy.  
A loss of PII could result in information being compromised to perpetuate identity theft. PII information must be encrypted on computers, faxes, and secure e-mail. Sanitize PII unless there is a business reason. Send documents



with Sensitive But Unclassified (SBU) Information including Personally Identifiable Information (PII) through the Enterprise Electronic Fax (EEFax) system. If you suspect or know of a potential information loss, report it immediately upon discovery to your manager, the TIGTA Office of Investigations at 800-366-4484, and to the Office of Privacy, Governmental Liaison and Disclosure (PGLD) Incident Management Office (IM) using the PII Breach Reporting Form. Complete the PII Breach Reporting Form, located at *PII Breach Reporting Form*. Refer to IRM 3.8.47.4.10 and IRM 3.8.47.4.11.

- (4) Submission Processing Centers must issue a Form 809 book with obscured TIN spaces on Part 4 to revenue officers (ROs). Refer to IRM 5.1.2 Remittances, Form 809 and Designated Payments.  
If an RO has a Form 809 book without an obscured TIN space, then replace it. Issue a new Form 809 book to the employee and input Form 5919 Teller's Error Advice for the book serial number for Hard Copy Response required in the e-Trak 809 Database System to recall the old Form 809 book and provide the campus address. Refer to IRM 3.8.47.7. Refer to IRM 3.8.47.6.18.1 procedure for How to Recall a Partially Used Form 809 Book.
- (5) Store Form 809 in an individual locked bag or box inside a safe or high-level security container, such as the fire safe cabinets in the restricted area (limited area) of Receipt and Control.

3.8.47.4.2  
(10-01-2022)

**Privacy and Security of  
Information and IRS  
Systems**

- (1) Adhere to information technology, equipment and system security rules. Mandatory briefings are conducted annually regarding these requirements for certification.
- (2) Protect Sensitive But Unclassified (SBU) data including Personally Identifiable Information (PII) in handling hardcopy documents. Enterprise Electronic Fax (EEFax) is the standard for secure faxing of documents.  
Use EEFax for sending all acknowledgements of remittances received in the Field Office Payment Processing Unit and keep proof of transmission. Do not e-mail documents with PII or SBU routinely. If you must use e-mail, then make sure the e-mail is encrypted.  
If you suspect or know of a potential information loss, then immediately upon discovery report it to your manager, the TIGTA Office of Investigations at 800-366-4484, and the Office of Privacy, Governmental Liaison and Disclosure (PGLD) Incident Management Office (IM) using the PII Breach Reporting Form, located at *PII Breach Reporting Form*. Call 267-466-0777 if you have a problem with the online form or any question about completing the online form. Refer to the Disclosure and Privacy Knowledge Base at *Disclosure and Privacy Knowledge Base* for additional information on Encryption.
- (3) **Secure e-mail.**  
Do not e-mail documents with SBU data and PII information routinely. Field Office Payment Processing employees issue all Form 5919 Teller's Error Advice through the e-Trak 809 Database System and supporting documentation is included in the system.  
Field office managers have access to information sent to Submission Processing through the Account Management Services System (AMS), Integrated Collection System (ICS), Form 809 book serial number, retention files and hard copies.
- (4) **Secure fax via Enterprise Electronic Fax (EEFax) System.**  
Enterprise Electronic Fax (EEFax) is the standard for faxing at IRS. Receipt

and Control employees must use EEFax to fax documents with Personally Identifiable Information (PII). The Field Office Payment Processing Unit uses EEFax for sending acknowledgement copies for remittances received. All faxes **must** have the confidentiality notice created in the setup process prior to sending any document via EEFax.

- (5) If you must assist an acting manager with a par action in place, and the acting manager does not have access to the e-Trak 809 Database System, then provide the Form 5919 Teller's Error Advice report via EEFax. Employee individual EEFax numbers can be viewed via the Microsoft Outlook Properties Phone Tab on the Global Address Directory.

(6) **Access to e-Trak 809 Database System. Refer to IRM 3.8.47.25 Obtaining User Access to e-Trak 809 Database.**

e-Trak 809 Database System is a management application. Managers request access to e-Trak 809 Database System through BEARS as follows:

1. Access BEARS system.
2. From My Application screen click the *request new application* button.
3. Type PROD USER E-TRAK 809DB in the Application Name box, and select the campus sub-application name (Austin, Kansas City, Ogden or HQ).

**Note:** HQ is reserved for Headquarter personnel only.

4. Click the *search* button, scroll up/down to locate the required application.
5. Then click the *next* button.
6. In the Special Instructions box the user includes the effective date, job title or role.

Field Office Payment Processing Unit Field Office Payment Processing Unit Clerk roles are Teller, Issuer, Inspector, or Campus Administrator.

**Note:** The Issuer cannot also have the Inspector role.

Field Office Payment Processing Unit manager roles are Campus Manager, HQ Admin, Campus Admin and Remittance Security Admin (for campus managers that received work from a consolidated site).

**Note:** The campus manager cannot have the inspector role.

Manager roles (other than the Field Office Payment Processing Unit manager) are Group Manager, Territory Manager, or Area Manager. Analysts request the Business Operating Division (BOD) Analyst role.

Submission Processing Center users must indicate the date of activation of IDRS RSTRK with Definer R.

If an acting manager is requesting access for a temporary assignment, then the effective date of the par action (beginning and ending date of management assignment) is required to be entered in the comments section when requesting access to e-Trak 809 Database System.

7. Campus Administrators may approve BEARS requests for managers of record (with par action) in their servicing area offices and campus, employees assigned to the Field Office Payment Processing Unit, Planning and Analysis (P&A) staff with approval of the Chief Planning &

Analysis for the respective campus for BOD analyst role only. Non-supervisory and other personnel are not authorized for access to e-Trak 809 Database System.

8. Add the approved user to e-Trak 809 Database System as both an employee and a user using Campus Admin role. To add the employee, go to Tracking In Box. Select Employee, then New. Enter the SEID and tab through to complete the other fields. Save. After saving, do a search of the employee SEID. Review the organizational alignment for accuracy. To add as a user: From the Administration tab of the home page, select Manage User, then New User. Enter the user's name as displayed on Discovery Directory. The account name is the employee SEID. Authentication type is Single Sign On. Select the Default role requested by the user. If a user has adaptive equipment, then select Usability. Save. After you enter the new user, then perform a search of the employee SEID. Click on the Organizational Unit. Click on the Plus + sign adjacent to IRS, and select the appropriate local campus. Save. Ensure that all the other information populated correctly.

(7) **Do not delete users.**

Do not delete manager records from the e-Trak 809 Database System. If you receive a deletion request through BEARS, then approve the request , but do not delete the manager from e-Trak 809 Database System. Simply change the user status to inactive and save. Inactive status locks the manager account and keeps the record as for the duration of the required statute period. The e-Trak Operations and Maintenance Team will delete records when the statute period expires.

This means users with permission for the Group Manager, Territory Manager, Area Manager, Operations Manager, Campus Manager, Campus Administrator, HQ Administrator, Teller, Issuer, Inspector and Administrator roles must not be deleted from e-Trak 809 Database. A user with only the BOD Analyst role may be deleted when use is no longer needed, because BOD analyst role is read only.

(8) **Prohibited Characters in e-Trak 809 Database.**

Some special characters are not allowed in comments field. Do not use a dash (-), hyphen (-), slash (/), backslash (\) or dollar sign (\$) in e-Trak 809 Database System.

3.8.47.4.3  
(07-10-2025)

**Secure a Remittance for Transit**

- (1) **Internal Control and Security.** Internal control of tax receipts and personally identifiable information (PII) is required to ensure security during transit. On rare occasions, you may have to transship a remittance for processing.

**Example:** A foreign remittance drawn on a foreign bank has to be transshipped.

**Example:** A campus has been directed to transship by HQ management.

If transshipping a remittance(s), then a transmittal listing the remittance(s) is required to account for and control the shipping of remittance and sensitive tax information. You must use overnight traceable method and take the following actions:

1. Complete Form 795-A, Remittance and Return Report to list each remittance, TIN and the dollar amount of each check. Form 795-A is a transmittal that tabulates the dollar amount. Request that an acknowledgment copy is returned as proof of delivery of each item. If transshipping multiple remittances for processing, then sort and complete a separate



Form 795-A for Payment Type Perfect and Payment Type Imperfect. Imperfect payments require research to determine the correct application. Annotate the Enterprise Electronic Fax (EEFax) number of the originating office for the return of the acknowledgement copy.

2. Send a copy of the completed Form 795-A with the remittance(s). Request that each remittance received is checked off, signed and dated, and the checked copy is returned through EEFax as acknowledgment of each item. Retain a copy of Form 795-A or other remittance transmittal as directed by local management.
3. Double wrap each remittance in an opaque envelope or box and affix a completed mailing address label to the inside and to the outside envelope or package. Use shipping material appropriate for the weight of the package.
4. The originator or sender, who is accountable until the funds are received at the destination, must establish a control to ensure delivery of tax receipts and continually follow up until the package is confirmed as received at the destination. The control must include the amount by Taxpayer Identification Number (TIN) correlated to the package tracer information.

**Example:** A transit provider informs the IRS that package number 12345-6789 was destroyed. The originator must have a control to allow proper identification of an impacted taxpayer by amount and type of tax to grant relief.

5. The sender or originator must follow-up within 2 business days to ensure delivery of the remittance package. Use UPS CampusShip and check the box "Send E-mail Notifications." This activates a free service called UPS Quantum View that notifies the originator that the package was received. Refer to Document 12888 **UPS CampusShip: Electronic Shipping Methods** for instructions. UPS Quantum View can notify up to 5 e-mail addresses. Refer to Document 12889
6. You can access the carrier's website, e.g., *ups.com*, or *usps.com* and trace the package. Follow up in 10 working days if the acknowledgement copy is not received. An acknowledgement copy must indicate each remittance and item listed was received. The Field Office Payment Processing Unit will use Enterprise Electronic Fax (EEFax) to send an acknowledgement copy to the originator and keep the evidence of successful transmission attached to the acknowledgement copy. File as directed by local management.
7. Sender or originator must immediately upon discovery report a lost, stolen, or missing remittance or remittance package to the TIGTA Office of Investigations at 800-366-4484 and to the Remittance Security Coordinator. If a remittance package contains Sensitive But Unclassified (SBU) data including Personally Identifiable Information (PII), refer to IRM 3.8.47.4.11 for reporting a lost remittance with PII. Refer to IRM 3.0.167.10.2, Losses in Transit Procedures.

**Note:** TIGTA does not need to be notified of lost non-remittance packages, including Form **809** receipts unless they are believed to be stolen or involved in a crime.

Refer to procedure for reporting a lost remittance with PII in IRM 3.8.47.4.11.

8. If you suspect or know of a loss, theft, or improper disclosure of sensitive or personally identifiable information (PII), then you must report the breach through your manager immediately upon discovery. Refer to procedure for reporting a loss of PII. Refer to IRM 3.8.47.4.12.
9. If the sender has already reported an incident or breach, then ask the sender for the incident number, and reference that number in your report.

- (2) **Management Review.** Supervisors are responsible for conducting and documenting a managerial review at least quarterly to ensure procedures are followed. Managers can conduct a managerial review at any time.

3.8.47.4.4  
(10-01-2020)

**Secure and Process a  
Returned Refund Check**

- (1) **Internal Control and Security.** A taxpayer may return an IRS or other government refund check to an accepting field office for credit to a tax account.
- (2) A check made payable to the United States Treasury, Internal Revenue Service, IRS, Commissioner, Department of the Treasury, Social Security Administration or any agency or department of the United States Government is construed to be a payment to the United States Government.
- (3) At the campus, a returned refund check received by the Field Office Payment Processing function must be routed to the Payment Perfection Unit (PPU) or to the Clerical Unit for centralized control as directed by local management. If the units are combined, then route the returned refund check as directed by local management to the employee performing PPU duty. PPU will credit a returned refund check through Integrated Submission and Remittance Processing (ISRP). A field office sending a returned refund check will:
  - a. **Use a completed Form 3210, Document Transmittal**, listing the content(s).  
Indicate the check symbol, check number and the dollar amount of each check.  
The check symbol and check number are in the upper right-hand corner. Form 3210 is at the following link: *Form 3210 Document Transmittal*.  
**Note:** If Field Office Payment Processing and PPU units are combined, then process the valid government checks for payment of taxes through ISRP.
  - b. The name of the sender (originator), return address (with stop number), Enterprise Electronic Fax (EEFax) number and telephone number is required on the Form 3210.
  - c. **Annotate "Returned Refund Check Received on mmddyyyy"**, in the remarks section of Form 3210. Annotate your EEFax number in the return address section of Form 3210 and include it in the remittance package. Request the acknowledgment copy be returned via EEFax as proof of delivery.
  - d. **Double wrap the returned refund check(s) in opaque envelopes or boxes.** Use shipping material appropriate for the weight of the package.
  - e. The sender must establish a log to ensure delivery and then follow up within 10 business days. Check the log daily. If an acknowledgement is not returned or if all refund checks listed were not marked as received, then follow up. The location of the log is determined by local management.

- f. Immediately upon discovery report a loss, theft or improper disclosure of PII or sensitive information to your manager, TIGTA, and PGLD using the PII Breach Reporting Form located at *PII Breach Reporting Form*. Refer to IRM 3.8.47.4.11 for reporting a lost remittance with PII. Refer to IRM 3.8.47.4.12.

- (4) **Management Review.** Supervisors are responsible for determining the location of the log and must conduct and document a managerial review at least once each quarter to ensure procedures are being followed. A manager may conduct a managerial review more frequently.

3.8.47.4.5  
(11-26-2025)  
**Security of Form 809,  
Receipt for Payment of  
Taxes**

- (1) Managers have specific responsibilities relating to the security, internal control, issuance, and disposition of Form 809, in addition to security responsibilities for every deposit manager: the care that must be given any remittance handling IRM 3.8.45.2.3. It  
A manager must activate RSTRK with Definer R on the IDRS profile of an employee with blank Form 809 responsibility. Form 809 must be handled with the same care and precision as cash. The following procedures are required when handling Form 809.
  - 1. **Form 809 Serial Number Systemically Assigned.** Form 809 is serial numbered and issued sequential. File blank Form 809 inventory in numeric sequence and store in the fire safe cabinet(s) provided or other type security safe.  
The e-Trak 809 Database System selects the Form 809 book serial number for issuance. If the system selects a serial number that is not in inventory, then there is a missing book at the campus. If a Form 809 book is suspected as stolen, used in a crime, or found at a crime scene, then report it to TIGTA, then also inform the campus Remittance Security Coordinator (RSC). Report the loss through the Campus Manager to TIGTA and the Campus Remittance Security Coordinator. Refer to procedure in IRM 3.8.47.4.10.
  - 2. **Obtain Authorizing Official by Name.** Obtain written authorization signed by a delegated official before issuing a Form 809 book to an employee for the first time. Keep the list of delegated officials available for an employee to check before issuing a Form 809 book.  
Keep original signed authorization memoranda in the front of the Form 809 Part 3 audit file. After the initial authorization, an employee reorders a Form 809 book by submitting the request form from their current book to the servicing Submission Processing Center.
  - 3. **Authorizing Official Delegated by Director.** The Area Director or Field Director must designate the official authorizing issuance of Form 809 book.
  - 4. **Individual accountability: Assign to one individual with backup.** Accountability and control of unissued Form 809 receipt books must be assigned to one individual at the Submission Processing site, with an appropriate backup individual.
  - 5. **Separate duties of Form 809 Issuing and Form 809 Verification.** An issuer of Form 809 book must not be assigned a Form 809 book or be responsible for verification of blank Form 809. The issuer in e-Trak 809 Database must not have the inspector role.

6. **Individual accountability: Do not share a Form 809 book.** Employees cannot share a Form 809 book. Each assigned book is for the exclusive use of the employee. A manager must not allow a Form 809 book to be reassigned to another employee.
  7. **Store Form 809 book securely.** Each employee's Form 809 book must be stored in a separate locked security container and stored in a locked container. Refer to IRM 10.2.14, Physical Security Program - Methods of Providing Protection. See IRM 10.2.14.7.4 Methods of Providing Protection, Control and Safeguarding of Keys and Cipher Locks.
  8. **Do not use official Form 809 for Training.** Form 809 with an actual serial number cannot be used for training. Use a photocopy of a sanitized receipt without a serial number for training.
  9. **Void Form 809 Receipts Properly.** To void Form 809 write **VOID** across the face of each copy. Enter the reason for voiding on the reverse of Form 809 Part-1. For receipt only leave part four in book, for book send all four parts of voided Form 809 receipts to the servicing Field Office Payment Processing function.
  10. **Unannounced Documented Review of Form 809 Book.** Submission Processing managers must conduct and document an unannounced review of the Form 809, Receipt for Payment of Taxes book assigned to their employees, no less than once during each quarter. Documentation includes the date of review and Form 809 serial numbers.
  11. **IDRS Profile Restriction.** Form 809 users must have RSTRK with Definer R activated on their IDRS profile. Refer to IRM 3.8.47.4.6. This is in addition to the requirement that each employee with badge access to the secure area of Receipt and Control must have restricted access to IDRS.
- (2) **Secure and Store Unissued Blank Form 809.** Unissued blank Form 809 must be secured in a high-level security locked container provided (or approved) by Headquarters, with Standard Form 700 Record for Security Containers completed with the names of the individuals with access. Limit access to the unissued Form 809, and keep the secure container locked when not in use, with the combination or key secured. Change the combination or locks on all containers immediately upon discovery when one of the following conditions exists:
- a. Upon receipt of new security cabinet or new lock installed on the cabinet,
  - b. Whenever there is a change in personnel with access to the combination,
  - c. When there is an unforeseen absence of the remittance processing individual entrusted with the combination or lock
  - d. When the combination is suspected to be compromised in some other way.
- In any event, change combinations at least once every three (3) years. IRM 10.2.14.6.3
- (3) **Standard Form 700 Record for Security Container.** You must keep a completed current (within one year) Standard Form 700 posted inside each security container, including the security container for storing blank Form 809 and other safes.
- IRM 10.2.14 Methods of Providing Protection section 10.2.14.5.3 Control and Safeguarding of Keys and Cipher Lock Combinations requires that the record of combinations to the security container is maintained by using Standard Form 700.
- Complete a new Standard Form 700 clearly in ink on the same date a security

container is acquired. You must also complete a new Standard Form 700 on the same date a combination or lock to a security container is changed.

**(4) Instruction for Completing Standard Form 700 for Submission Processing.**

Complete a new Standard Form 700 clearly in ink on the same date a security container is acquired or on the date the combination or lock is changed. Part 1 below block 10 by clearly printing the following information:

- a. Block 1: Area or post of duty
- b. Block 2: Building name
- c. Block 3: Room number
- d. Block 4: Division, Branch, Section or Office
- e. Block 5: Serial number of container
- f. Block 6: Manufacturer & Type of Container
- g. Block 7: Manufacturer & type of lock
- h. Block 8: Date the combination was changed. If this is a new container, list the date the container was acquired in Block 8.
- i. Block 9: Name and signature of Operations Manager, Receipt and Control, the responsible official.
- j. Block 10: Names and SEID numbers of all employees with the combination or key. Note the contact information of all personnel with the combination or key.

Complete Part 2A by clearly printing the following information:

- a. List the serial number of the container in the space marked Container Number.
- b. Print the combination clearly in the combination space.
- c. Insert the completed Form 700 Part 2A into a security envelope and place it for retention in a secure location under control of the Operations Manager, Receipt and Control Operation.

Standard Form 700 must be clearly marked in legible print without error. Marking over, scratching out, correction fluid, correction tape, or lining through are not allowed.

**(5) Order Standard Form 700.**

Order Standard Form 700 through General Services Administration (GSA) at [www.gsaglobalsupply.gsa.gov](http://www.gsaglobalsupply.gsa.gov) or [www.gsaadvantage.gov](http://www.gsaadvantage.gov) or by phone to 800-525-8027 option 1, with either a government purchase card or Activity Address Code (AAC). The stock number is 7540-01-214-5372. At the time of this writing the cost is \$23.59 for a pack of 100. Average delivery time is 60 days.

**(6) How to request change of Form 809 Safe Combination.** The Provide Locksmith Services ticket request available on Service Now requires your manager's approval in advance. Steps to request locksmith services are listed in this table:

1. Access the IR Works website: *IR Works*.
2. Click Non-IT Services
3. Select Order from the Products and Services Catalog.
4. My Workplace
5. My desk/office
6. Provide Locksmith Services
7. Include the required information: the lock serial number, if there is a problem with the lock, and additional contact information.



- (7) **Enter Form 809 Individual Receipts Daily.** Enter Form 809 individual receipts into the e-Trak 809 Database System daily and file the individual Form 809 receipts daily in the Form 809 audit file for the employee.

3.8.47.4.6  
(10-01-2018)

**Separation of Duties and Blank Form 809 Security Duty**

- (1) **Separation of Duties and blank Form 809.** All individuals with blank Form 809 duty and/or badge access to the secure limited area of Receipt and Control must have a restricted IDRS profile if they have IDRS access at all. A manager must restrict Integrated Data Retrieval System (IDRS) access for each individual with badge access to the secure area of Receipt and Control. A manager must authorize IDRS access for an employee only if IDRS is needed to perform official assigned duties. The IDRS Unit Security Representative (USR) can add the restriction. IRM 10.8.34 Information Technology (IT) Security, IDRS Security Controls. Employees with blank Form 809 responsibility must have RSTRK with Definer R activated on their IDRS profiles. All other individuals with badge access to the restricted area (limited area) of Receipt and Control must have RSTRK with Definer U activated on their IDRS profiles. Refer to IRM 3.8.47.4.7.
- (2) **Managers must review the IDRS profiles of their supervised employees.** Each manager must conduct and document a review of the IDRS profile of their supervised employees every month and IDRS Command Code RSTRK with Definer R remains active. Use the IDRS Online Reports Services (IORS) System.
- (3) **Inspection and Verification of Blank Form 809 Inventory.** Quarterly verification of blank Form 809 inventory is performed by a separate official without responsibility for the Field Office Payment Processing program.

3.8.47.4.7  
(10-01-2017)

**Separation of Duties and Employees with Badge Access to the Restricted Secure Area of Receipt and Control**

- (1) **Separation of Duties in the Restricted Secure Area of Receipt and Control.** Every individual with badge access to the restricted secure area of Receipt and Control must have restricted use of Integrated Data Retrieval System (IDRS) if they have IDRS access. An employee with blank Form 809 responsibility must have RSTRK with Definer R activated. All other individuals with badge access to the restricted secure area of Receipt and Control must have RSTRK with Definer U activated on their IDRS profile or no IDRS access at all.
- (2) **Management Review of IDRS Profile Required.** Each manager reviews and documents review of the IDRS profile of their supervised employees every month and ensures the required restriction remains active and that the employee did not access prohibited command codes. Use the IDRS Online Reports Services (IORS) System: *Reports Guide - IORS (irs.gov)*. Additional restriction applies to Form 809 book users. Refer to IRM 3.8.47.4.6.

3.8.47.4.8  
(11-26-2025)

**Procedure for Sending a Blank Form 809 Book**

- (1) If issuance of an official receipt book is authorized, then the Issuer will log in to e-Trak 809 Database System to record issuance of a Form 809 book serial number selected by the system.
- (2) **Protection During Transit.** Use overnight traceable method to transship the blank Form 809 book serial number selected to the authorized employee. Use a completed Form 3210, Document Transmittal to include the control number assigned by e-Trak 809 Database System.
- (3) **Secure Form 809 Book.**

- a. Prepare the book for shipment in the restricted area (limited area). Do not take a blank unassigned Form 809 book from the limited area without secure packaging.
- b. Double wrap the book. Mark the name of the assigned employee and Form 809 book serial number on the inside envelope.
- c. Affix a mailing label to both the inside and outside envelopes. Use the address stated on the authorization memorandum. If unclear, then the campus manager must contact the employee's group manager.
- d. Hand carry the book to the Mail Room as locally directed. Send a blank Form 809 book via overnight traceable method by the next business day after receiving a valid, complete authorization memorandum.
- e. Input the package tracker number into e-Trak 809 Database System and the date of shipment. If the package tracker number is not immediately provided, then enter the package tracker number when you have it.

**Exception:** If the Form 809 book is for a local employee and is not being shipped out of the limited area, then enter 9's as the package tracker number.

An employee receiving a new Form 809 book must return the signed receipt page within five business days.

Local employee(s) that pick up their assigned book will sign the receipt page when they pick up the Form 809 book and give it to the issuer.

- (4) **Follow Up on the Form 809 Receipt Page.** The e-Trak 809 Database System will issue a reminder if a Form 809 book is not confirmed by the assigned employee in 10 business days. If the assigned employee does not acknowledge receipt timely, then follow up with the Group Manager by phone or e-mail as directed by the campus manager.  
Verify that the employee received the Form 809 book. If received, then the Issuer will enter the confirmation and then change to Teller Role and issue Form 5919 Teller's Error Advice. The error category is Not Returned or Late Confirmation Page Confirming Receipt of Form 809 Book. An appropriate response to the error category is the return of the signed receipt page to the campus.
- (5) If the Form 809 Book Receipt Page is lost, and the employee received the book, then the employee must submit a signed statement instead of the receipt page. The signed statement must include the book serial number and date received.
- (6) If the Form 809 book was not received by the employee to whom it was issued, then follow procedure for Lost or Stolen Form 809. Refer to IRM 3.8.47.6.19.

3.8.47.4.9  
(11-03-2023)  
**Procedure for Sending a  
Blank Form 809 Book to  
a Group Manager**

- (1) If issuance of a Form 809 book is authorized, and the authorization memorandum states to send the Form 809 book to the employee's manager, then the Issuer must log in to e-Trak 809 Database System to record issuance of a Form 809 serial number selected by the system. Follow IRM 3.8.47.4.8 Procedure for Sending a Blank Form 809 Book. Use the mailing address stated on the authorization memorandum. If unclear, then the campus manager must contact the employee's group manager.  
The issuer must check the box to indicate that the Form 809 book will be sent to the group manager.  
The e-Trak 809 Database will track the responses of both the group manager and the employee.

- (2) The Group Manager will return the signed Form 3210 acknowledging receipt of the package.
- (3) Send a blank Form 809 book by the next business day after receiving a valid, complete authorization memorandum.

3.8.47.4.10  
(10-01-2020)

**Report a Lost  
Remittance (Without  
Personally Identifiable  
Information (PII))**

- (1) If you believe a remittance **without Personally Identifiable Information (PII)**, is lost or stolen, then immediately upon discovery inform your manager and report it as follows:
  - a. Call TIGTA at 1-800-366-4484, and
  - b. Contact the Remittance Security Coordinator (RSC) for your campus, and
  - c. Complete the Physical Security Incident Report at *Incident Entry Form*. Incident types for a lost remittance without PII are  
Counterfeit currency  
Loss of remittance (Including SmartSafe)  
Theft tax remittance
- (2) If you believe a remittance with Sensitive But Unclassified (SBU) data, including Personally Identifiable Information (PII) is lost or stolen, then refer to IRM 3.8.47.4.11.

3.8.47.4.11  
(10-01-2020)

**Report a Lost  
Remittance (With  
Personally Identifiable  
Information (PII))**

- (1) If you believe a remittance with Sensitive But Unclassified (SBU) data, including Personally Identifiable Information (PII) and tax information, is lost or stolen, you must immediately upon discovery inform your manager and report the unauthorized disclosure of sensitive information/PII, or document containing sensitive information/PII breach as follows:
  - a. Call TIGTA at 1-800-366-4484, and
  - b. Contact the Remittance Security Coordinator (RSC) for your campus, and
  - c. Report the breach to PGLD/IM using the PII Breach Reporting Form located at *PII Breach Reporting Form*. If you have any problems submitting the breach, then call the Incident Management hotline number at 267-466-0777.

3.8.47.4.12  
(10-01-2020)

**Report a Loss of  
Personally Identifiable  
Information (PII)**

- (1) If you believe a document or item **with Sensitive But Unclassified (SBU) data, including Personally Identifiable Information (PII) and tax information**, is lost or stolen, then immediately upon discovery you must inform your manager and report the unauthorized disclosure of SBU data, including PII and tax information, or the loss or theft of an IT asset or hardcopy record or document containing SBU data, including PII and tax information, as follows:
  - a. Call TIGTA at 1-800-366-4484, and
  - b. Report the breach to PGLD/IM using the PII Breach Reporting Form located at *PII Breach reporting Form*. If you have any problems submitting the breach, call the Incident Management hotline number at 267-466-0777.
  - c. Report the incident/breach to Computer Security Incident Report Center (CSIRC) using the Computer Security Incident Reporting Form, or by calling CSIRC at 240-613-3606, if the incident/breach involves the loss or theft of an IRS IT asset.  
See the Report Losses, Thefts or Disclosures page located at *Disclosure*



*and Privacy Knowledge Base on the Disclosure and Privacy Knowledge Base Site for information concerning incident and data breach reporting requirements.*

- 3.8.47.5  
(08-30-2024)  
**Remittance Processing  
(of Field Office Receipts)**
- (1) This subsection provides procedure for campus Field Office Payment Processing Unit Clerks that process remittances and Form 809 from field offices.
  - (2) For information on Form 2679, Teller's Daily Balance and Reconciliation, see IRM 3.8.45, Manual Deposit Process.

- 3.8.47.5.1  
(11-26-2025)  
**Receiving Field Office Receipts**
- (1) **Field Office employees use overnight traceable service or other traceable approved method to transship collected remittances** to their servicing campus at the Submission Processing Center official use only mail stop for employees to send remittances for processing.  
Field offices direct taxpayers to the Submission Processing use the public overnight mailing address listed on IRS.gov.
  - (2) **Submission Processing Centers have an official use only address for field office use.**  
To ensure the security, accountability, and timeliness of tax receipts during transit, each Submission Processing site must provide a specific, official use address designated for field office employees to mail remittance packages. PO Box addresses cannot be used for private delivery services.
  - (3) **Formally communicate the specific address for remittances to aligned field offices.**  
Field Director, Submission Processing or designee must inform area offices by memorandum to the director level of any changes to the designated address for field office remittance packages at least ten (10) days in advance of any change. IRM 21.3.4, Taxpayer Contacts - Field Assistance, IRM 5.1.2, Field Collecting Procedures - Remittances, Form 809 and Designated Payments, IRM 21.1.7, Accounts Management and Compliance Service Operations - and IRM 4.4.24, AIMS Procedures and Processing Instructions - Payments and Remittances authors must receive a copy of the formal memorandum. IRM authors are listed on SERP at the following link: *SERP IRM Authors*.  
State that the specific address for remittances is only for the use of field offices and employees in the field.

(4) **Security requirements for the campus mail opening operation.**

There are specific security requirements for the mail opening operation:

- a. Open all packages in the Receipt and Control secured area AND in the area that has a contained ventilation system. The individual opening a field office remittance package must also verify its contents and sign and date the transmittal.

**Example:** If the Field Office Payment Processing area is not in an area with a separate ventilation system and opening mail in the Field Office Payment Processing area compromises physical security, then the designated Field Office Payment Processing Unit Clerk will open the mail in the area with the contained ventilation system, or a mail room employee may verify the

remittance transmittal. Either way, the individual opening the remittance package must verify its contents, and sign and date the transmittal.

- b. The campus receiving area must direct the unopened remittance packages to the remittance processing area immediately upon receipt.
- c. An assigned Field Office Payment Processing Unit Clerk must open and examine, officially date-stamp, verify the physical contents and contents listed on the transmittal, mark all received items with a distinctive check mark ✓ in green, and note any missing items on the transmittal document and then sign and date transmittal document.  
Take immediate action if an item is missing.  
Retain the envelope(s) with the tracer information.

**Note:** Mark only items that are actually received. If an item is not received, then note the transmittal that it was not received. Take immediate action if remittances, Form 809 or PII are missing from a package. Refer to IRM 3.8.47.5.1(4)g below.

**Note:** Official date stamps are described in IRM 3.10.72 Receiving, Extracting and Sorting, Figure 3.10.72-5 Elements of an Official IRS Received Date Stamp.

- d. Acknowledge receipt of all remittances and Form 809 with a distinctive check mark adjacent to the item and return the acknowledgement copy by EEFax within 5 working days and keep the evidence of successful transmission attached to the acknowledgement copy and file as directed by local management.  
If the transmittal lists all non-remittance items and Form 809 is not an item, then mark adjacent to the item and return the acknowledgement copy within 10 working days.  
Originators of remittance packages are required to provide an EEFax or Fax number for acknowledgement. Return the checked off copy of the transmittal to the originator at the specific EEFax or fax number listed on the transmittal.  
Refer to plain instructions for using EEFax at IRM.4.46.3.4.8.9.3.  
Employee individual EEFax numbers can be viewed via the Outlook Properties Phone Tab on the Global Address Directory. Refer to Instructions for Locating the EEFax Number Associated with An Individual Number User in the EEFax How To Guide. See IRM 4.46.3.4.8.9.3 Enterprise e-fax (EEFax)
- e. Once opened, remittance packages are subject to extraction and candling requirements to ensure all contents are extracted from packages, as stated in IRM 3.10.72 Receiving, Extracting, and Sorting.
- f. Date stamp Form 809 Part 3 on the back of the form with the actual date it is received at the campus. If the Form 809 is internal, then date stamp it with the date it was received in the Field Office Payment Processing function.
- g. If any remittance, unissued Form 809 receipt, or personally identifiable information (PII) is missing from the package, the Field Office Payment Processing Unit Clerk must take immediate action. Do not discard the envelope(s) with package tracer information.  
Inform local management. Contact the originator. If the originator does not have the remittance or unissued Form 809 receipt, immediately upon

discovery report as a loss or shortage.

Follow IRM 3.0.167 Losses and Shortages procedures. You are required to immediately report every loss to the campus Remittance Security Coordinator and to TIGTA. You are required to immediately upon discovery report all information losses to your manager. Managers will ensure notification to the Office of Privacy, Governmental Liaison and Disclosure (PGLD) Incident Management Office (IM) using the PII Breach Reporting Form, located at *PII Breach Reporting Form*.

Call 267-466-0777 if you have a problem with the online form or a question about completing the online form. Refer to IRM 10.5.1 Privacy and Information Protection, Privacy Policy and IRM 10.5.4 Privacy and Information Protection, Incident Management.

- h. Return a remittance transmittal to the originator at the specific EEFax number listed on the transmittal within five working days of receipt.
- i. A field office official (originator or designee) must request acknowledgment of a remittance transmittal if not received within 5 business days. Send request via by EEFax to the Field Office Payment Processing Unit at the number for the destination Submission Processing Center. Austin Field Office Payment Processing Unit EEFax number is (855)-568-7537.  
Kansas City Field Office Payment Processing Unit EEFax number is (877)-539-1038.  
Ogden Field Office Payment Processing Unit EEFax number is (855)-318-9148.

3.8.47.5.1.1  
(08-30-2024)  
**Sorting Field Office Receipts**

- (1) The assigned Field Office Payment Processing Unit Clerk must examine, officially date-stamp, and verify the contents of a field office remittance package. The campus manager directs sorting of the contents for further processing. Refer to IRM 3.8.47.5.1.

- (2) If a Form 3210 item is directed to a separate unit, then that unit must follow procedures for handling receipts.

**Example:** Local management has assigned Form 3210 processing to a clerical unit. The clerk processing Form 3210 remittance transmittals must follow the same guidance, including timeliness criteria and critical errors listed in IRM 3.8.47.7.1 Critical Errors, and route to the Field Office Payment Processing Unit if Form 5919 Teller's Error Advice is needed.

- (3) Form 3210, Document Transmittal without a remittance must be received from the field offices in a separate envelope sealed by the originator, within the overnight mail package. The envelope must be noted it contains Form 3210, Document Transmittal for non-remittances. Date stamp each transmittal.
- (4) Form 795-A or Form 795-A(CG) transmits a tax return, a tax payment and Form 809, Receipt for Payment of Taxes. However, if Form 3210 is used in error (to transmit a Form 809 receipt), then treat the Form 809 as if received with a Form 795-A.  
If an office has to send multiple Form 795-A or Form 795-A(CG), then Form 3210 must also be included.  
Verify each item received with a distinctive checkmark.
- (5) Keep the current day's receipts separate from the previous day. Work the largest dollars and earliest received dates first.

- (6) Managers must conduct a documented review of Form 3210 and Form 795-A processed at least annually.
- (7) Refer to Document 12990, IRS Records Control Schedules (RCS) 28, Item 26 for the National Archives and Records Administration (NARA) approved Form 3210, Document Transmittal retention and disposition requirement.

3.8.47.5.1.2  
(10-04-2024)

#### Acknowledging a Field Office Remittance

- (1) A field office remittance package includes a transmittal listing items in the package and the items.  
The Field Office Payment Processing Unit Clerk must officially date-stamp the transmittal, verify and mark a distinctive check mark ✓ adjacent to each item received and note the transmittal as necessary to make it clear what was received. The Field Office Payment Processing Unit Clerk will then sign and date the transmittal and use it as an acknowledgment copy. If the employee who will EEFax the acknowledgement is not the same employee, then your manager will direct where to place the acknowledgement for sending. Send the acknowledgement to the originator via EEFax within 5 business days of the Field Office Stamped Received date .
- (2) The manager assigns an employee in the Field Office Payment Processing Unit to return the acknowledgement copy through EEFax within 5 business days of the Field Office Stamped Received date . Work earliest dates first to ensure the 5 business day time frame. The manager monitors the work to ensure each acknowledgement is timely sent.
- (3) **Guidance on Faxing Remittance Acknowledgement Copies.** Enterprise Electronic Fax (EEFax) is the IRS standard for faxing. See *Enterprise Electronic Fax (EEFax)*. This is the link to the EEFax SharePoint site containing information on the service, user training videos, and other information. Originators of remittance packages are required to provide a remittance transmittal with a valid EEFax or Fax number that will be used as an acknowledgement copy by the campus to return via EEFax. Simply EEFax the acknowledgement copy to the originator . Refer to plain instructions for using EEFax,
- (4) **Acknowledgement Copy After Faxing.** You will receive an e-mail notification that your fax was successfully transmitted. Keep the evidence of successful transmission attached to the acknowledgement copy and file according to local procedures. The table below describes steps to take if transmission is not successful.

If...	Then
Technical difficulty with EEFax causes work stoppage.	<p>Contact the Enterprise Service Desk (ESD) by phone at 1-866-743-5748, Option 2 or use Web Chat at the link: <i>Bomgar 2</i>. Report the work stoppage involving multiple customers. The Help Desk or Web Chat assistor will provide you with the ticket number and the name of the manager. If you do not hear back from Information Technology, then contact the manager directly until the e-mail service is restored. Do not input a self-service ticket through the <i>Service Now</i> system because IT does not process these tickets as a priority even if you indicate that in the ticket description.</p> <p>1-866-743-5748</p> <p>State there is a work stoppage for priority handling.</p>
Unsuccessful transmission response.	<ol style="list-style-type: none"> <li>a. First, make sure you did not encrypt the document. If you encrypt a document on EEFax, then the transmission will not be successful. If you encrypted, then send it again without an encryption. If still unsuccessful, then contact the originator.</li> <li>b. Contact the originator.</li> <li>c. Determine the correct EEFax or Fax number and re-send.</li> <li>d. If number is correct, ask if the originator is a low volume user that requires a bar code.</li> <li>e. If bar code is required, then re-send using the bar code.</li> <li>f. If bar code is not required, then ask for another fax number.</li> </ol>

If...	Then
Unsuccessful transmission response <u>and</u> sent to the correct number.	a. Contact the originator and ask if a low volume user and bar code is required. b. Re-send using the bar code. c. If no bar code is required, then ask for another EEFax or fax number.
No EEFax or Fax number on a remittance transmittal.	Contact the originator for the EEFax or Fax number.
Field office has an incorrect or invalid EEFax or Fax number on the transmittal.	Contact the originator for a correct EEFax or Fax number.

3.8.47.5.2  
(10-01-2020)  
**Examine Field Office  
Remittance Packages**

- (1) Examine each remittance package carefully and verify that the contents of the package listed on the transmittal are received and maintain the integrity of the IRS received date. Refer to IRM 3.8.47.2.3.

- a. Examine the package. If tampering is evident, and Sensitive But Unclassified (SBU) data including personally identifiable information (PII) and/or a remittance or Form 809 may be missing, then a potential theft and/or breach may have occurred. Refer to procedure for reporting a lost remittance with PII. Refer to IRM 3.8.47.4.11 and refer to IRM 3.0.167, Losses and Shortages.
- b. Determine if all pages of the remittance transmittal are included.

**Example:** A remittance transmittal lists 8 pages. Only 7 pages are received. Contact the originator to determine if a page is missing. Inform your manager. A potential breach may have occurred. Refer to procedure for reporting a loss of PII, IRM 3.8.47.4.12.

- c. Examine each remittance item listed and place a distinctive check mark next to the item in green to indicate it was received.  
If the remittance item is not clearly marked with a distinctive check mark, the originator may question whether the item was received. If a remittance is missing, then you have a loss or shortage. If the remittance contained PII, then you have a breach. Do not discard the envelope(s) if an item is missing. Contact the originator immediately upon discovery. Inform your manager. In addition to contacting the originator, input Form 5919 Teller's Error Advice into the e-Trak 809 Database System. Refer to IRM 3.8.47.7.3.
- d. You must report incidents of missing, lost, stolen, or altered remittances (checks, money orders, etc.) and lost or stolen unissued Form 809 immediately upon discovery with personally identifiable information. Inform your manager. Report to the TIGTA Office of Investigations at 800-366-4484, to the campus Remittance Security Coordinator (RSC) and complete the PII Breach Reporting Form, located at *PII Breach Report Form*.

**Note:** It is important to report a breach through your manager and issue Form 5919 Teller Error's Advice.



**Example:** A check is listed on a transmittal, but not received in the package. Inform your manager, who will initiate contact with the originating manager. Input Form 5919 for hard copy response required. The required response is the check. If the field manager cannot locate the check, then a potential theft and/or loss of PII may have occurred.

- e. You must report any loss of personally identifiable information (PII) immediately upon discovery through your manager, to the Office of Privacy, Governmental Liaison and Disclosure (PGLD) Incident Management Office (IM) using the PII Breach Reporting Form, located at *PII Breach Reporting Form*. Call 267-466-0777 if you have a problem with the online form or a question about completing the online form. Notify the TIGTA Office of Investigations at 800-366-4484 and the campus remittance security coordinator.
  - f. Examine the remittance package for timeliness, critical errors and prepare for processing. Ensure money amounts listed are the same as money amounts received. Refer to IRM 3.8.47.7.1.
  - g. Date stamp each document (with the official date stamp) for the date received at the campus.
  - h. Sign and date the remittance transmittal in the lower right-hand corner.
  - i. If you discover a critical error, then input Form 5919 Teller's Error Advice to e-Trak 809 Database System. Refer to IRM 3.8.47.7.1 and IRM 3.8.47.7.2.
  - j. Return an acknowledgment copy to the originator at the specific e-Fax or fax number listed on the remittance transmittal within five working days.
- (2) When examining remittance package content, ensure that each item listed on Form 3210, Document Transmittal and Form 795-A and Form 795-A(CG), Remittance and Return Report is included.

**Example:** For example, if an employee sends multiple Forms 795-A(CG) and also includes Form 3210, Document Transmittal, then ensure that every item listed on Form 3210 is received, and that every item listed on each Form 795-A(CG) is received.

3.8.47.5.2.1  
(10-01-2017)  
**Timeliness of Field  
Office Collected  
Remittances**

- (1) Funds collected for the United States Treasury must be deposited within three banking days (Title 31, U.S. C § 3302). Internal Revenue Code § 7809 further requires a 24-hour deposit standard for tax collections.
- (2) An IRS employee receiving a remittance from a taxpayer must transmit the remittance on the same day as received or as soon as possible the next business day to ensure timely processing in the Submission Processing Center.

**Exception:** If the remittance is to be processed locally, then you do not have to send it to the Submission Processing Center. Process it by the next business day.

Use overnight traceable method.

- (3) A campus receiving a remittance from a field office employee for processing must process the remittance within 24 hours or one workday.

- (4) Convert cash to money order or bank draft within 24 hours of receipt. Taxpayer Assistance Centers (TACs) depositing cash must deposit by the next banking day.
- (5) Remittance processors will issue Form 5919 Teller's Error Advice to inform the manager if any remittance not received after 3 business days; or after 7 business days if remittance package originated outside the continental United States and the remittance package was not sent timely. Do not issue Form 5919 for taxpayer misdirected remittances. Do not issue Form 5919 for remittances that are sent timely and delayed in transit by the overnight service provider.

**Exception:** If overnight traceable method is not available to a revenue officer in the field and the remittance must be transmitted using regular mail, then allow 5 business days (for additional mailing time.)

3.8.47.5.2.2  
(10-01-2023)

**Apply Timeliness  
Criteria to a Remittance  
(Determine When to  
Input Form 5919)**

- (1) **Apply timeliness criteria to a remittance.** Cite as late any remittance that is received later than 3 business days from the IRS date received or 7 business days for packages originating outside the continental United States, **and** the delay was not caused by the overnight service provider and not during a declared state of national emergency.  
If the remittance package was sent on the day of receipt or next business day, then it is considered timely.  
Input Form 5919 for the Late Remittance error category. Refer to IRM 3.8.47.7.2.  
Issue Teller's Error Advice as Form 809 error by serial number if Form 809 was given to a taxpayer.  
Issue Teller's Error Advice as an employee error by SEID if Form 809 was not involved.
- (2) Do not input Form 5919 for a misdirected remittance sent to a wrong location such as a Headquarter office, Beckley Finance Center or Department of the Treasury.
- (3) **Count business days.** Count 3 business days, (count 7 business days if originating outside the continental United States) not including the day the remittance is received, to determine if timely.  
A day that offices are closed is not a business day. For example, the office could be closed for weather, government shutdown or declared state of emergency.  
Count business days received in Collection Field function to determine timeliness of Mutual Collection Assistance Request (MCAR) collections.

**Example:** For example, if a remittance is received in the continental United States from a taxpayer on Monday, then the 3rd business day is Thursday. If the remittance is received on the following Friday or later, and it was not sent by the next business day, then input Form 5919 for the late remittance error category.

- (4) If the late remittance was remitted by a revenue officer in Collection, and the revenue officer annotated IRM 5.1.2.4(3) on the transmittal, then annotate IRM 5.1.2.4(3) in the comments subsection of Form 5919.
- (5) **Timeliness of an MCAR Payment.**  
A payment received in the field from an income tax treaty partner (a country



other than the United States of America) allows the IRS to credit the payment transaction as of the date the partner received the payment (partner received date) rather than the date the IRS receives the payment (IRS received date.) Collection Field function employees will annotate the payment voucher with the IRS received date as follows: "MCAR payment IRS received date: "mm/dd/yyyy." Use the MCAR received date to determine timeliness. In the absence of the notation, issue a Form 5919 Teller's Error Advice based on the received date on the posting voucher.

- (6) A **Late Remittance Report** is sent by the 5th business day of the following month to area office management by the campus manager. Late remittance errors are systemically certified. The Campus Manager must review the Late Remittance Report for accuracy and then distribute. If a late error must be removed, then contact the HQ Business Administrator for e-Trak 809 Database System by e-mail to request deletion. Include the book serial number or SEID for the 5919 and date issued. Refer to IRM 3.8.47.5.2.4.

3.8.47.5.2.3  
(10-01-2020)  
**How to Apply Timeliness  
of Remittance Criteria If  
Overnight Traceable  
Method is Not Available**

- (1) A field office employee must use overnight traceable method for sending remittances for processing. Cite as late any remittance that is received later than 3 business days from the date collected and the remittance was sent by the next business day. Rarely in remote areas, emergencies, or declared national state of emergency, "overnight" service is not available. If overnight service was not used, then the timeliness criteria is **5 business days to allow the additional mailing time**.

For example, if a remittance is received from a taxpayer on Monday, then the 5th business day is the next Monday. If the remittance is **not sent via overnight traceable method** and received in the campus the next week on Tuesday or later, then issue Form 5919 Teller's Error Advice for late remittance.

- (2) Cash payment received by field office employee that is mailed to the Submission Processing Center must be converted within 24 hours, even when overnight traceable method is not available.

3.8.47.5.2.4  
(09-15-2023)  
**Late Remittance Report  
(for Area Offices)**

- (1) **Deposit Timeliness.** One of the IRS goals is Deposit Timeliness. Field Office Payment Processing Unit Clerks cite remittances collected in field offices as late, when applicable, by inputting Form 5919 Teller's Error Advice for late remittance error category into the e-Trak 809 Database System. Refer to IRM 3.8.47.7.2 for procedure. E-Trak 809 Database System systemically routes Form 5919 to the manager of record.

Opportunity cost, or float value of funds, is no longer the measure for deposit timeliness and is not available on e-Trak 809 Database.

- (2) **The campus manager provides an accurate late remittance report to each servicing area office with a late remittance.** The campus manager must review it for accuracy and systemically distribute through e-Trak 809 Database System by the 5th workday following the end of each month to the Area Director (or their designee). A late remittance report is not required to be issued during a declared state of national emergency.
- (3) **Provide late remittance report upon request.** Managers may request late remittance reports for offices under their supervision. Managers have access to the Late Remittance Report and the Trends and Patterns Report for their supervised areas in the e-Trak 809 Database System

as early as 10/01/2013.

A manager cannot access e-Trak 809 Database System or reports for another manager.

- (4) **Campus Manager ensures accurate information is distributed to management for the functional area.** If an error is discovered on a late remittance report after distribution to management, then issue a corrected report to the same audience within 3 business days of discovery.
- (5) **Late Remittances due to untimely delivery by overnight mail service provider.** The Office of Postal and Transport Policy monitors the service level of contracted overnight mail providers. If an employee sent remittance package on the day of receipt or the next business day, and the package is late due to the service provider, then do not issue Form 5919 Teller's Error Advice.
- (6) **How to handle Form 5919 Late Remittance Issued in Error.** If you are a teller and issued Form 5919 Teller's Error Advice for late remittance in error, then inform your Campus Manager. The Campus Manager will notify the Group Manager that Form 5919 was issued in error. Campus Manager will also request that the HQ System Administrator delete the entry from e-Trak 809 Database System by sending an e-mail with the Form 809 serial number or SEID and issuance date.  
If you discover a mistake after the Late Remittance and Trends and Patterns Report has been distributed to management, then the Campus Manager must re-issue a corrected report to the same audience. Explain the change.

3.8.47.5.3  
(08-30-2024)

#### **Form 3210, Document Transmittal Processing**

- (1) **Form 3210, Document Transmittal for Field Office Collected Remittances.** Many field offices use Form 3210, Document Transmittal to transmit remittances. Additionally, an office may use Form 3210 to combine multiple Forms 795-A. Form 3210 transmits documents with or without payment.  
If Form 3210 is used to transmit remittances, then all remittances must be transshipped by the next business day. Apply timeliness and applicable critical error criteria to all field office receipts, except misdirected remittances and remittances delayed by an overnight service provider. Critical errors are listed in IRM 3.8.47.7.1. Critical errors related to Form 3210 without Form 809 are listed in IRM 3.8.47.5.3.1 Error Discovered on Form 3210, Document Transmittal for Remittance - No Form 809.
- (2) Verify that each item was received, and that the transmittal lists all items. If used to transmit remittances, then the individual money amounts, and a total of the amount of the items must be displayed.
- (3) The table below indicates the steps necessary in receipting the Form 3210.

Step	Action
1	Verify that each page of Form 3210 is included. If a page is missing, then contact the originator.
2	<p>Verify that every item is received and check it off with a distinctive check mark. If an item is listed but not included, then do not mark it with a distinctive check mark.</p> <p>Note that the item was not received on the transmittal. If there is a missing item, and it is a remittance, Form 809 receipt, or any item with personally identifiable information (PII), and it is listed on the transmittal but not included, then immediately upon discovery inform your manager, and notify the originator.</p> <p>A manager must report a potential loss of PII immediately to the Office of Privacy, Governmental Liaison and Disclosure (PGLD) Incident Management Office (IM) using the PII Breach Reporting Form, located at <i>PII Breach Reporting Form</i>. Call 267-466-0777 if you have a problem with the online form or a question about completing the online form.</p> <p>If after contact with the originator, the remittance or blank Form 809 or PII document is determined to be missing, then issue Form 5919 Teller's Error Advice for Missing Payment or Missing Receipt error category. Also follow IRM 3.0.167 General - Losses and Shortages procedure. Inform TIGTA and the Campus Remittance Security Coordinator through your manager.</p>
3	In the bottom right hand corner, sign and date Form 3210, Document Transmittal. The acknowledgement copy is returned via EEFax. Two copies are not required.
4	<p>Determine if a remittance is timely. If late, then issue Form 5919 for late remittance. Refer to IRM 3.8.47.7.2.</p> <p><b>Note:</b> If a late remittance was sent by a revenue officer (RO), and the RO annotated IRM 5.1.2.4(3) on the transmittal, then annotate IRM 5.1.2.4(3) in the comments section of Form 5919.</p>
5	Review for errors. Critical errors are listed in IRM 3.8.47.7.1.
6	<p>Return the acknowledgment copy via EEFax to the EEFax or fax number provided on the transmittal within 5 workdays of receipt.</p> <p><b>Note:</b> Contracted mailrooms will have a fax number.</p>
7	File the Form 3210, Document Transmittal, according to Document 12990, RCS 28, Item 26.

3.8.47.5.3.1  
(12-13-2023)  
**Error Discovered on  
Form 3210, Document  
Transmittal for  
Remittance - No Form  
809**

- (1) If you discover a critical error of Form 3210, then input Form 5919 Teller's Error Advice in e-Trak 809 Database System. Follow procedure in IRM 3.8.47.7.2 Preparation of Form 5919, Teller's Error Advice. Refer to Training Publication 12340-002, Teller and Issuer Guide. If Form 809 is included in the Form 3210 package, then refer to IRM 3.8.47.7.1, Critical Errors for a complete list of errors. IRM 3.8.47.7.1.

A **critical error** on Form 3210 without a Form 809 includes:

- a. **Late Remittance.** - error cited if **not** sent by the next business day and arrives late. Refer to IRM 3.8.47.5.2.2 Applying Timeliness Criteria IRM 3.8.47.5.2.2.
- b. **Incorrect Money Amount** - error is cited for all money amount discrepancies (different dollar amounts received than listed and/or totals and/or item money amounts differ). If the money amount collected disagrees with the money amount on the posting document(s), or the money amount listed on Form 3210 differs from the amount submitted. Also note the transmittal document for acknowledgement. Financial transactions must be accurately documented.
- c. **Missing Payment** - Remittance listed on the transmittal but not included. Inform your manager. IRM 3.8.47.4.11.
- d. **Misapplied Payment** - error is cited for any incorrect information for applying a payment to the correct tax account. Include an explanation of the specific error in Teller Comments to include the statement "If the payment was applied incorrectly, then the field office must initiate an adjustment. A misapplied payment may potentially cause an erroneous refund or adverse impact to the taxpayer.
- e. **Non-negotiable remittance** - error is cited if an instrument is sent for processing that is obviously not negotiable, or fraudulent.
- f. **Post-dated check** - error is cited if a check is accepted with a future date. Include a copy of the post-dated check as supporting documentation. Teller comments must include a statement that depositories may return post-dated checks and costs are incurred. If the date on the Form 3244 is in error, then you must initiate an adjustment to ensure integrity of the IRS received date.
- g. **Stale-dated check** - error is cited if a check from a field office is a business or personal check with a stated expiration date and it is beyond that date, or a Treasury check that is more than one year from the date of issuance, or a personal check that is more than 6 months beyond the date the check was written. Include a copy of the stale-dated check as supporting documentation. A stale-dated check is ineligible for processing.
- h. **Traceable Method error** - error is cited if a remittance package is sent without tracking.
- i. **Incorrect Address for Remittance** - Provide the correct campus address with stop number when providing feedback.
- j. **Document with Potential PII Missing** - error is cited if a non-remittance item is listed but not received. Inform your manager, per IRM 3.8.47.4.12.

- (2) If you discover a non-critical error, then write it on the transmittal in green.

In the bottom right hand corner, sign and date Form 3210, Document Transmittal.

- (3) Eefax the verified Form 3210 acknowledgement copy to the originator within 5 business days of receipt.
- (4) File the verified Form 3210 as directed by local management.

3.8.47.5.4  
(10-01-2022)  
**Procedure for Sending  
Tax Receipts to a  
Submission Processing  
Center**

- (1) **Procedure for sending tax receipts to a Submission Processing Center.** IRS offices and field employees must send receipts to the aligned Submission Processing Center at the dedicated official use only address identified by the Submission Processing site. Post Office Box (P.O. Box) addresses cannot be used for private delivery services.
  - a. **Send remittances by overnight traceable method.** Use overnight traceable method to send remittances to the designated Submission Processing Center. This ensures that we meet our corporate responsibility for timely payment processing and customer service. Use the contract overnight service provider or registered mail with the United States Postal Service. Double wrap these mailings in opaque paper envelopes or boxes to protect taxpayer information.
  - b. **Tax receipts must be timely.** Transship to the designated Submission Processing Center on the day of receipt from the taxpayer, or as soon as possible the next business day. Do not send cash in the mail. Convert cash to a money order (or bank draft) payable to IRS before mailing. Claim cash conversion expense by submitting an approved Standard Form 1034, Public Voucher for Purchases and Services Other than Personal to the Beckley Finance Center (BFC). E-mail the scanned SF 1034 to \*CFO BFC Invoice Link or fax to Eefax number (855) 787-4385, (855) 787-4388, or (855) 787-4818.
  - c. **Include a completed transmittal listing package contents and a completed Form 3244 or other posting document** for crediting accurately if the remittance is not attached to an original tax return. Also use a Form 3210 Document Transmittal or Form 795A Remittance and Return Report as a transmittal document, listing specific package contents that will be verified as received and acknowledged. Form 809, Receipt for Payment of Taxes are transmitted via Form 795-A or Form 795-A(CG), Remittance and Return Report. The name of the sender, their return address (with stop number), EEFax or fax number, and telephone number are required on all transmittals.
  - d. **Establish a control to ensure delivery of tax receipts.** The control must include dollar amounts of taxpayer receipts by Taxpayer Identification Number (TIN), correlated to the package tracer information.

**Example:** A transit provider informs the IRS that package number 12345-67-89 was destroyed, a control is needed that enables proper identification of impacted taxpayer(s) so that relief could be granted.

**Caution:** If a remittance package is lost during transit, the sender must report it to TIGTA at 800-366-4484 and personally identifiable information (PII) losses must also be reported to the Office of Privacy, Governmental Liaison and Disclosure (PGLD) Incident Management Office (IM) using the PII Breach Reporting Form, located at *PII Breach reporting Form*. immediately upon discovery. Call 267-466-0777 if you have a problem with the on-line form or a question about completing the online form.

**Submission Processing Centers must place a distinctive check mark next to all remittances received and send an acknowledgement via EEFax within five (5) workdays.**

Senders must follow up with the destination Submission Processing Center within ten (10) workdays on remittances that have not been acknowledged.

e. **Preparing remittances for mailing.**

The inside envelope or box is required to contain the following:

Name and title of the person who is authorized to open the package,  
Address of the receiving office, including Mail Stop number and  
Return address of the office mailing the package.

“Limited Official Use” is required to be clearly marked or stamped on the front and back of the inside envelope or box. Use of an E-19 or E-20 “Confidential Information—To be opened by addressee only” envelope is acceptable.

**Note:** The responsible official authorized to open the package is Submission Processing Operations Manager, Receipt and Control. The Operations Manager may designate specific staff members who may open the package. We recommend that “LARGE” be annotated on envelopes containing a single remittance of \$100,000 or more or if the aggregate total of remittances is \$100,000 or more.

f. The outside envelope is required to contain the following:

Title of person authorized to open the envelope or box,  
Name of the person must not be included,  
Office name and address of the receiving office, including Mail Stop Number and  
Return address of the office mailing the remittance package.

- (2) The Submission Processing Center specific address for remittance (with stop number), key contacts, and e-mail addresses are listed on the Field Office Payment Processing site. See *Field Office Payment Processing*. IRS offices use the Campus Ship tool to ensure the correct address. Refer to the Office of Postal Policy site: See *UPS Campus Ship*.

3.8.47.5.4.1  
(09-15-2023)  
**Submission Processing  
Center / Field Office  
Alignment for Form 809  
and Tax Payments**

- (1) **Submission Processing Center / Field Office Alignment for Form 809 and Other Tax Payments.** Submission Processing Centers Field Office Payment Processing units process Form 809 and most other tax payments collected in field offices as aligned. Major groups of tax payment collectors in the field are aligned with specific sites.  
Austin and Kansas City SPCs service Field Assistance (FA) Taxpayer Assistance Centers (TACs). Austin SPC services TACs in FA Areas 2 and 3; Kansas City SPC services TAC mail payments in FA Areas 1 and 4.  
Kansas City is the servicing site for field office misdirected remittances not solicited by a business area that require research and processing.  
Ogden services SB/SE Collection Field function, Examination field offices, LB&I, TE/GE (for non-user fee misdirected remittances) and Accounts Management sites.  
Kansas City services the IRS Independent Office of Appeals organization and is the designated research and processing site for misdirected remittances into Headquarter offices, Taxpayer Advocate Service and other Department of Treasury offices.



Austin services the Voluntary Disclosure Practice (VDP) initial packages. Refer to IRM 3.8.45.32, Deposit Activity - Manual Deposit Process.

- (2) Field office functional areas and their servicing site can and must process all tax payments received timely and accurately.

Field Office Functional Area	Servicing Submission Processing Center
Field Assistance Area 1	Kansas City SPC
Field Assistance Area 2	Austin SPC
Field Assistance Area 3	Austin SPC
Field Assistance Area 4	Kansas City SPC
Collection	Ogden SPC
Examination	Ogden SPC
Independent Office of Appeals	Kansas City SPC
Misdirected remittances into Headquarter Offices, Taxpayer Advocate, Department of the Treasury, Beckley Finance Center (research and processing)	Kansas City SPC
TE/GE	Ogden services TE/GE misdirected and collected taxpayer payments. Accounts Management in Cincinnati services TE/GE user fee processing.
	Ogden SPC
LB&I	Ogden SPC
International Individual Masterfile	Austin SPC
International Business Masterfile (BMF)	Ogden SPC
Voluntary Disclosure Program	Austin SPC
Field Office mail remittances not solicited by any business area (and cannot be processed locally).	Kansas City SPC

- (3) The research and deposit servicing site for Headquarter IRS and Department of the Treasury administrative offices that receive misdirected remittances is Kansas City.
- (4) The Ogden Field Office Payment Processing Unit services the following offices and all offices formerly serviced by the Cincinnati Field Office Payment Processing Unit:

- a. Collection Field function revenue officers, Technical Services, Technical Advisors, Property and Liquidation specialists,
  - b. Examination
  - c. LB&I
- (5) Field Director, Submission Processing of each campus or their designee must communicate any change to the specific address for remittances to all area office directors for dissemination and authors of IRM 21.3.4, Taxpayer Contacts - Field Assistance, IRM 5.1.2, Field Collecting Procedures - Remittances, Form 809 and Designated Payments, IRM 21.1.7, Accounts Management and Compliance Services Operations - , and IRM 4.4.24 AIMS Procedures and Processing Instructions - Payments and Remittances , and IRM 3.8.47, at least (10) ten days in advance of change.  
Any communication on the address must state that the specific address is only for the use of field office employees to send remittances under their direct control.
- (6) Official use only addresses for remittances must not have any terms identifying remittances on the outside envelope. Field office employees must provide public addresses listed on tax form instructions to taxpayers.
- (7) If Form 809 is sent to a wrong Field Office Payment Processing Unit, notify the Campus Manager of the aligned site. Process any payment received with the Form 809 and note any other errors observed. Search for the aligned campus in e-Trak 809 Database System by the Form 809 book serial number. The aligned campus will issue any Form 5919 for the Form 809 serial number. The site that received the payment will issue Form 5919 Teller's Error Advice for the employee SEID. The error category is Incorrect Address for Remittance.

3.8.47.5.4.2  
(10-01-2021)  
**Specific Address for  
Employee-Collected  
Remittance**

- (1) An IRS employee must use a specific official use only *stop number* when sending a remittance to the Field Office Payment Processing Unit for processing.
- (2) An IRS employee must give a taxpayer the public address for the respective campus (without a stop number). *Submission Processing Center Street Addresses*

3.8.47.5.5  
(10-01-2021)  
**Receipt Form 795-A,  
(CG) Remittance and  
Return Report**

- (1) Form 795-A (CG), Remittance and Return Report is the ICS generated transmittal.  
Field Office Payment Processing Unit Clerks review and verify receipt of Form 795-A CG, Remittance and Return Report and Supplemental Remittance and Return Report hard copy collections.
- (2) If any non-remittance item with PII or remittance is missing, then note the transmittal document that it was not received and immediately inform your manager for contact with the originator regarding the missing item. You will also note the transmittal document in green and issue Form 5919 Teller's Error Advice. Refer to IRM 3.8.47.7.2.  
The error category for a missing remittance is Missing Payment.
- (3) Form 795-A (CG) does not require close review of entity information since it is systemically generated. Check the name and compare to the Form 809 listed to ensure it is the same employee's transmittal.



3.8.47.5.5.1  
(08-30-2024)

**Procedure for  
Receipting Form 795-A,  
Remittance and Return  
Report Transmittal**

- (1) Receipt Form 795-A, Remittance and Return Report by verifying what was received or not received with the transmittal.
- (2) If any non-remittance item with PII or remittance is missing, then note the transmittal document that it was not received and immediately upon discovery inform your manager for contact with the originator regarding the missing item. You will also note the transmittal document in green and issue Form 5919 Teller's Error Advice. Refer to IRM 3.8.47.7.2. The error category for a missing remittance is Missing Payment.
- (3) The following table indicates the steps in this process.

Step	Action
1	Verify all pages of Form 795-A transmittal are included.
2	<p>Mark each item and remittance received with a distinctive check mark in the column or space next to the remittance item. It is not necessary to check mark a description of an item. <i>For example, 1 check for \$300 Master File Tax (MFT) 30, Tax period 2018, requires only one distinctive check mark.</i></p> <p>Inform your manager immediately upon discovery if a remittance or Form 809 or any item with PII is missing then report immediately upon discovery. See IRM 10.5.4, Privacy and Information Protection - Incident Management Program. IRM 10.5.4.3.1, Timely Reporting: Immediately Upon Discovery, states all IRS data breaches involving personally identifiable information, and all suspected security incidents, including any incidents of loss or mishandling of IRS information technology resources and lost or stolen IRS IT assets and Bring Your Own Device (BYOD) assets, must be reported immediately upon discovery.</p>
3	In the space provided in the lower right-hand corner, initial and enter the date the returns and remittances are detached from both the original and the copy of Form 795-A.
4	Return the initialed copy of Form 795-A to the originator (person who sent the Form 795-A) at the EEFax number listed on the transmittal within 5 workdays as acknowledgment of receipt for the remittances, returns, and posting documents.
5	Keep the evidence of successful transmission attached to the acknowledgement copy and file as directed by local management.
6	Retain Form 795-A records for 3 years (the current calendar year the Form 795-A was submitted plus two years), according to Document 12990 RCS 29, Item 166.

- (4) Time Sensitivity: It is extremely important that these documents are submitted timely. Timely submissions and transmissions are those that take place at the close of the business day or as soon as possible the next business day.

3.8.47.5.5.2  
(07-10-2025)

**Accounting Packages  
from Cash Depositing  
Taxpayer Assistance  
Centers (TACs)**

- (1) Field Assistance TACs deposit cash payments collected locally into Treasury General Account (TGA) banks and send only noncash remittances to campuses for processing at some locations. All cash deposits require accounting packages for daily balancing and journaling into Revenue Accounting Control System (RACS).
- (2) All cash depositing TACs scan and upload their accounting package documents to the Field Office Over the Counter Deposit (FOOD) SharePoint site: *Field Office OTC Deposits (FOOD)*. Click on Accounting Package Repository.
- (3) **Contingency Plan for Accounting Package.** If the Field Office Over the Counter Deposit (FOOD) SharePoint site becomes unavailable, and TACs are specifically directed by Headquarters Field Assistance to transship hard copy accounting packages, then provide the items in an overnight remittance package in a separate envelope marked for CFO Revenue Accounting Control System (RACS) Unit). TAC employees will have a separate Form 795-A for cash items deposited, in addition to their Form 795-A for non-cash remittances. The following items will be included in the hard copy accounting package:
  - a. Form 795-A listing individual Form 809 by serial number and associated Form 809 (Parts 1 and 3).
  - b. IDRS print of tax class totals from PYBAL, generated from input of command code PAYMT. Route to the RACS Unit.
  - c. Statement of losses, shortages, or discrepancies associated with the deposit (if applicable). Route to the RACS Unit.

**Note:** If there are any deposit or posting discrepancies identified, that must be corrected by the campus, then the TAC manager will provide a manager approved, digitally signed Form 2424-A Account Adjustment Voucher for Field Assistance with the deposit. If there is a discrepancy with the daily TAC deposit identified by Campus Accounting, and Form 2424-A Account Adjustment Voucher for Field Assistance is necessary, then the TAC manager will provide the digitally signed Form 2424-A Account Adjustment Voucher for Field Assistance within 24 hours of notification.

  - d. Form 2424-A Account Adjustment Voucher for Field Assistance, if any losses, shortages, or discrepancies are applicable to that day's work. Route to the RACS Unit.
- (4) TAC managers will provide a manager approved digitally signed Form 2424-A Account Adjustment Voucher or Field Assistance, within 24 hours upon notification from CFO RACS Unit that an out of balance condition exists.
- (5) **Access to the FOOD Site.** Field Assistance employees request permission to contribute to the FOOD site from their managers. TAC managers submit a request to add contributors to their area analyst for remittances. Field Assistance (FA) Areas 1 and 2 analyst is Evan Gitson. Field Assistance (FA) Areas 3 and 4 analyst is Angel Patton. The site address is *Field Office OTC Deposits (FOOD)*. Click on Accounting Package Repository.

CFO and Submission Processing employees request permission to read the FOOD site from their managers through their Department Manager. Department managers submit requests for access to [Cindy.Webster@irs.gov](mailto:Cindy.Webster@irs.gov).

- (6) **FOOD SharePoint Site Etiquette.** DO NOT rename folders. DO NOT create folders. DO NOT move folders. DO NOT Drag and drop files. DO Download files then upload to the FOOD folder.

3.8.47.5.5.3  
(10-01-2020)

**Error Discovered on  
Form 795-A (CG),  
Remittance and Return  
Report**

- (1) If you discover a critical error or missing item, it may be necessary to contact the originator or field office manager. For example, if a remittance is listed and not included, take immediate action to alert the originator. If not found, then the item may have been lost or stolen. Critical errors are errors that may indicate potential waste, fraud, security or embezzlement, such as late remittances, late cash conversion, incorrect money amounts, money amounts out of balance, money amounts that do not match the amount listed on the posting document. Refer to IRM 3.8.47.7.1 Critical Errors.
- (2) A non-critical error may be corrected. Refer to IRM 3.8.47.7.6. Annotate the corrective actions taken in green on Form 795-A and Form 795-A (CG). Form 795-A must be returned to the originator at the EEFax number listed on the transmittal. If there is a non-critical error, note the transmittal document. The receiving employee is responsible for reviewing these to ensure they are not repeated. If there are errors noted on the transmittal document, that resulted in an incorrect application to taxpayer accounts, the originating employee will initiate the correction. Non-critical errors do not require issuance of Form 5919.
- (3) In the space provided in the lower right-hand corner, initial and enter the date the returns and remittances were received on both the original and the copy of Form 795-A.
- (4) A critical error requires input of Form 5919, Teller's Error Advice to the e-Trak 809 Database System. The system routes the Form 5919 to the manager of record when saved. Refer to IRM 3.8.47.7.1 for list of critical errors. Critical errors are listed on the monthly Trends and Patterns Reports provided to the territory level manager.
- (5) If you discover an error with Form 5919 Teller's Error Advice, after saving, then immediately upon discovery inform the Campus Manager. The Campus Manager will contact the Group Manager and/or re-issue a corrected Trends and Patterns report to the same management audience within 3 business days of discovering the error. A teller or campus manager must not access the Form 5919, except as to enter a manual response as authorized by the manager of record.
- (6) If a late remittance is cited in Collection, and the revenue officer annotated IRM 5.1.2.4(3) on the Form 795-A CG transmittal, then you must annotate IRM 5.1.2.4(3) in the comments section of Form 5919.

3.8.47.5.5.4  
(10-01-2020)

**Procedure for Form  
2290, Heavy Vehicle Use  
Tax Return with  
Receipted Form 809 (for  
Campuses Other than  
Ogden)**

- (1) Form 2290, Heavy Vehicle Use Tax Return is processed at the Ogden Submission Processing Center. If your Field Office Payment Processing Unit receives an original Form 2290, Heavy Vehicle Use Tax Return with a Form 795-A, Remittance and Return Report, transmitting a Form 809 receipt, then transship the return to Ogden for processing.
- (2) Date stamp the Form 2290 with the official IRS received date stamp for the date received at the campus.

**Note:** Form 2290 payments with tax returns received at Division of Motor Vehicles (DMV) under the Form 2290 Alternate Proof of Payment Program are credited to the taxpayer on the official IRS received date, not the date received at the DMV.

- a. If the Form 809 received is not aligned with your site, then inform the Campus Manager. Send Form 809 Parts 1 and 3 to the Submission Processing Center that controls the Form 809 book after receipting the funds. The HQ Admin role has permission to research the e-Trak 809 Database System and determine the controlling Submission Processing Center by serial number.
- b. Verify receipt of funds, and control Form 809. Use Form 809 as a posting document. Forward the original Form 2290 return to the Ogden Submission Processing Center.

(3) Verify the following:

- a. TIN.
- b. Tax period.
- c. Name and address.
- d. Edit Transaction Code 610.
- e. Date stamp with the received date.
- f. Edit Form 809 "NOT A POSTING DOCUMENT."
- g. Staple Form 809 to the back of Form 2290-V.
- h. Edit in red at the bottom of Form 2290 and Form 2290-V Receipt serial number issued.
- i. Edit in red the money amount of check in the left-hand corner of Form 2290.
- j. Transship the original return to Ogden Submission Processing Center at the following address:  
Internal Revenue Service  
1973 N Rulon White Blvd  
  
Ogden, UT 84404
- k. Process payment via ISRP.

#

3.8.47.5.6  
(10-01-2019)  
**Integrated Collection  
System (ICS)**

- (1) The Integrated Collection System (ICS) is an internal computing system used by revenue officers. It generates Form 795-A(CG). Field Office Payment Processing Unit Clerks in Ogden can have read-only capability for researching the intended application of a payment as a contingency.

3.8.47.5.7  
(10-01-2020)  
**Processing  
Supplemental Form  
795-A and Form  
795-A(CG), Remittance  
and Return Report**

- (1) If the submission of returns or remittances is delayed or for expeditious routing of large remittances, the originator will transmit remittances on a supplemental Form 795-A and Form 795-A(CG). The Supplemental Form 795-A is the same as Form 795-A, except that the originator will write "Supplemental" on the top of the form.
- (2) In reviewing the Supplemental Form 795-A, Field Office Payment Processing Unit Clerks follow the same steps as for the Form 795-A. In addition, make sure it contains the following:
  - The date items were received,
  - An explanation for the delay, written on the reverse side of the original,
  - Field office manager's signature or initials (indicating approval).

- (3) If the remittance is late, then enter Form 5919 Teller's Error Advice for supplemental late remittance into the e-Trak 809 Database System. In the teller comments section annotate Late Supplemental remittance. If an explanation is provided on the Supplemental, then include that statement in the teller comments. Also include the statement: Informational Only-no response is required.  
Late supplemental remittances are included on the Trends and Patterns and Late Remittance reports to area offices.
- (4) Supplemental Form 795-A procedure must be followed by TACs when RS-PCC is down due to systemic reasons and the TAC is directed to transship. Supplemental Form 795-A must include the RS-PCC downtime date(s).  
When received at the Submission Processing Center, RS-PCC downtime dates are not counted as business days when applying the timeliness criteria for citing late remittance and issuing Form 5919 Teller's Error Advice Notice.

3.8.47.5.8  
(10-01-2019)  
**Form 809, (Official)  
Receipt for Payment of  
Taxes Internal Controls**

- (1) **Form 809, Receipt for Payment of Taxes, the official receipt for taxpayer payments, is very important because it represents money. Handle with the same care and precision required for cash handling.** IRM 5.1 2 Field Collecting Procedures - Remittances, Form 809 and Designated Payments and IRM 21.3.4, Taxpayer Contacts - Field Assistance, prescribes field office employee procedure for Form 809 handling for SB/SE and TS Field Assistance, respectively. Additionally, IRM 4.4.24 AIMS Procedures and Processing Instructions - Payments and Remittances provides processing procedure for payments by Examination function employees.
- (2) All Submission Processing employees assigned to issue, verify, inspect, or reconcile blank Form 809 must enter accurate information in the e-Trak 809 Database System and adhere to all internal controls.
- (3) Each book of Form 809 receipts contains 50 consecutively numbered four-part Form:
  - Part 1, Posting Voucher
  - Part 2, Receipt for Payment of Taxes
  - Part 3, Memo Copy (remittance processor copy)
  - Part 4, Receipt Book Copy (remains with book cover)

3.8.47.5.8.1  
(10-01-2018)  
**Use of Form 809,  
Receipt for Payment of  
Taxes**

- (1) Field office and campus employees must issue a Form 809 when they receive cash as payment for taxes, user fee or Affordable Care Act (ACA) payment. If a payment is by check, money order, draft, etc., then provide Form 809 only if requested by the taxpayer.  
Taxpayers are entitled to an official receipt upon request. Form 809 is the IRS's only official receipt. Strict control of Form 809, Receipt for Payment of Taxes by all employees is required.  
If you are presented with a document other than an official receipt with serial number as a payment receipt, then report the occurrence to TIGTA Office of Investigations at 800-366-4484.
- (2) If a field office employee issues Form 809, then the Form 809 is the posting document, unless an original return is also submitted.  
If a remittance is submitted with an original return, then the original return is the posting document.



3.8.47.5.8.2  
(10-01-2019)  
**Authorization to Issue  
Form 809 to Field and  
Campus Employees**

- (1) An initial Form 809, Receipt for Payment of Taxes book must be requested by memorandum signed by an authorized official before a Form 809 book can be released.  
Authorized officials are designated by the Area Office Director or Field Director, Submission Processing (for SP campus Form 809 books holders), Field Director, Accounts Management (for AM campus Form 809 book holders) and must be kept on file, with Form 809 Part 3 audit control files.  
The authorizing official must provide the official name of the employee (or approved pseudonym); SEID or unique identifier number, badge number, addresses and names of territory and area managers names, addresses, e-mail addresses, EEFax and telephone numbers.

**Note:** IRM 10.5.7 Use of Pseudonyms by IRS Employees. Pseudonym registries are maintained by local offices.

- (2) At least once a year, each Submission Processing site must obtain a listing of officials authorized to approve issuance of Form 809 receipt books from the area director of all aligned functions and offices serviced. This listing must be checked to ensure officials requesting issuance of a Form 809 book are authorized. If not, then do not issue the Form 809 book.

3.8.47.5.8.3  
(10-01-2020)  
**Perfecting Form 809  
(Received with Payment  
or Local Deposit)**

- (1) Since Form 809 is high security item, treat blank Form 809 with the same care and precision as cash. Additional verification is needed. You will receive Form 809 Part 1 Posting Voucher, and Form 809 Part 3 Memo Copy (audit file copy). You will also receive Form 809 Part 4 Receipt Book Copy within 30 days of when the book is completed. You must review the form to make sure it has:

1. No erasures, alterations (of any kind), or mark overs in the following critical fields (all money amounts, assessment amounts, taxpayer name and TIN, date of issue, and employee signature).

**Note:** Alterations to Form 809 critical fields by correction tape or fluid are not allowable.

2. No math errors. All money amounts must be accurate.
3. The correct amount of money remitted with the Form 809 receipt or deposited. Look at the money amount on the posting voucher to see that it is the same as the remitted amount.

**Note:** If you do not receive a money order or bank draft for the correct amount, then you must treat this as a shortage or overage.  
For cash courier payments processed in TACs, the correct amount of money must be posted to the tax account. Immediately inform your manager of any missing or incorrect money amount. Issue Form 5919 Teller's Error Advice for Missing Payment, or Incorrect Money Amount as applicable. Report all losses or shortages.  
Refer to IRM 3.0.167 Losses and Shortages IRM 3.0.167.

4. A correct and unaltered signature of the employee to whom the book was issued, or their approved pseudonym.

**Note:** Employees can update their legal name change in HR Connect.

5. Cash converted to a money order or cashier's check is within three working days (during the declared state of national emergency); and cash conversion information is annotated on Part 3. Cash conversion informa-

tion consists of the:

Name of the institution converting the cash,  
Serial number of the bank check or money order, and  
Date of the conversion.

6. Cash deposited locally has the 20-digit Trace Identification Number (TID). Submission Processing local deposits will also have the OTCnet voucher number and date of the cash deposit.
7. Only one tax period listed, or if paying a separate user fee, or ACA shared responsibility payment, one user fee or ACA payment may be listed.
8. Taxpayer's complete address.
9. No inconsistencies on the copies.
10. If a receipt is voided, then all three parts of the receipt must be included, and an explanation is required on the reverse of Form 809 Part 1. (Part 4 remains with the book and is associated later.)
11. The taxpayer's name and address must be on the money order for converted cash.

**Note:** Lockbox sites may send cash of less than \$1 to campuses for processing. The campus employee converting the cash must annotate RECEIVED FROM LOCKBOX mmddyyyy, (date received from Lockbox) on Part 3 of the Form 809.

- (2) If an error is discovered on a Form 809, then Teller must create Form 5919 Teller's Error Advice in e-Trak 809 Database System for the Form 809 serial number. Select the appropriate error category from the dropdown menu. Explain the specific error in the Teller Comments.
- (3) Master File Tax (MFT) Code Incorrect: If Form 809 is being used as a posting voucher, then ensure the MFT is correct for the type of tax. If the MFT is different from the type of tax, and the MFT is the obvious error, then edit the Form 809 in green for the correct MFT to avoid processing errors.
- (4) Name Control Incorrect: If Form 809 is being used as a posting voucher, and there is an obvious error with the name control, edit the Form 809 in green for the correct name control. If you are unsure that the return is an original document, follow IDRS research procedure. Refer to Document 6209 IRS Processing Codes and Information.

3.8.47.5.8.4  
(10-01-2020)  
**Critical Error on Form 809 (Requires Teller's Error Advice)**

- (1) **Form 809 must be free of error in all critical fields.**  
Input Form 5919 Teller's Error Advice for Form 809 serial number in the e-Trak 809 Database System using the Teller role. Refer to IRM 3.8.47.7.1 Critical Errors and IRM 3.8.47.7.2. Take the following actions.
  1. Select Form 809 error category and type from the drop-down menu.
  2. Explain the specific error in the Teller Comments field.
  3. Review and spell check comments.
  4. If a hard copy item must be sent to the campus, then check Yes. A drop-down menu will display:  
Missing Check  
Missing Form 809 Part  
Form 809 book cover (and 50th receipt was received), and  
Form 809 Receipt Page  
Other  
Then select the item that must be returned from the drop-down menu.



If an item is required to be returned that is not in the Drop-Down menu, then check the box "Other" and enter the specific item that must be sent and the specific campus address.

5. Include a scanned copy of the supporting documentation (incoming documentation) for the error. You must delete the file from your computer as soon as you see it uploaded on the e-Trak 809 Database System input screen.
6. File a copy of Form 5919 with the corresponding Form 809 serial number in the audit file.
7. If a hard copy item must be sent to the campus from the group manager, then follow up is required to ensure the hard copy item is received. The e-Trak 809 Database System will send a reminder to default teller role accounts after the group manager enters a response to the Form 5919 in the system.

- (2) **Timeframe for Issuance of Form 5919.** Field Office Payment Processing Unit Clerks must issue Form 5919 Teller's Error Advice in e-Trak 809 Database System within 3 business days of receipt of the critical error and within 5 business days during the peak season. If e-Trak 809 Database System becomes inoperable for an entire business day, or the campus is closed for an entire day, then the timeframe is extended by a business day or the number of days the campus is closed.

- (3) Follow up on responses to each Teller's Error Advice on the day after they are due if not received.

- (4) Form 809 must be free of error in all **critical** fields. Critical fields of Form 809 are:

- The taxpayer name and identification number (TIN),
- All money amounts,
- The name of the party from whom the payment was received,
- Assessment amounts,
- Date of issue, and
- Signature of employee.

Refer to IRM 3.8.47.7.1 for complete list of critical errors.

- (5) Report any missing money or missing blank Form 809 immediately upon discovery to your manager. Also issue Form 5919 Teller's Error Advice. If the originator confirms that a remittance or PII is missing, then follow IRM 3.0.167, Losses and Shortages. Inform your manager. Report to TIGTA, the Office of Privacy, Governmental Liaison and Disclosure (PGLD) Incident Management Office (IM) using the PII Breach Reporting Form, located at *PII Breach Reporting Form* and the campus RSC.

3.8.47.5.8.5  
(10-01-2016)

#### Remittance Submitted with Form 809 and Tax Return

- (1) If Form 809 is submitted with an original tax return and a remittance, then the original tax return is used as a posting document. Part 1 of the Form 809 cannot be used as a posting voucher. If the remittance processor is unsure that the return is an original document, then follow IDRS research procedure.
- (2) Follow the steps below to process the Form 809:

Step	Action
1	Staple Part 1 to the return and write across it: Not a posting document-DO NOT PROCESS.
2	File Part 3 in numerical sequence for control purposes.

3.8.47.5.8.6  
(10-01-2017)  
**Voided Form 809**

- (1) If you receive a voided Form 809, then make sure there is an explanation for the void, that all three parts are present, and that VOID is written on all three parts. Form 809 must be stapled in reverse order, and an explanation for the void written on the reverse of Form 809 Part -1 by the assigned employee. If Form 809 is not properly voided, or voided without explanation, issue Form 5919, Teller's Error Advice for Improper Void to inform the field office manager. If the field office employee cannot retrieve Part 2 of the voided Form 809 from the taxpayer, then the originating field office employee will prepare a replacement receipt.
- The table below describes the review and actions required on voided Form 809 documents:

Document	What to Review	Action
Original Form 809	a. VOID is written on the front of Parts 1, 2, and 3 b. Form 809 Parts 1, 2 and 3 are stapled together in reverse order and an explanation for the void is written on the back of Part 1.	a. If VOID is not written on the front of each part, then issue Teller's Error Advice for Improperly Voided error category. Attach copy of the receipt that is not marked VOID as supporting documentation. File response in the Form 809 audit file. b. If an explanation is not written on the back of Part 1, then issue Teller's Error Advice for Improperly Voided error category. Attach copy of the receipt that is not marked VOID as supporting documentation. File response in the Form 809 audit file.
Replacement Form 809	Across Parts 1, 2 and 3 is written: "Replacement for receipt # NNNNNN-NN, issued on MMDDYYYY ", across the top of the replacement Form 809. Replacing Receipt Serial No ____Part 2 of the Form 809 replacement receipt is attached to Part 1 and Part 3 of the original receipt.	

3.8.47.5.9  
(09-15-2023)  
**Campus Manager  
Communication with  
Field Offices**

- (1) Campus managers for the Field Office Payment Processing Program must establish and maintain open lines of communication with key officials of their servicing area offices. Campus managers are listed on the e-Trak 809 Database System home page.  
If you are contacted regarding an issue that is national in scope, but not a Submission Processing issue, then tactfully encourage the employee to discuss with their manager or the Headquarter analyst for remittances for the operating division or function.  
Field Office Payment Processing Unit Clerks must not answer technical questions regarding policy or procedure for other functional areas. Rather, tactfully refer them to their designated Headquarter analyst, area analyst or manager. Each business function has an Internal Revenue Manual and Headquarter analyst assigned to their program to ensure communications and procedures are accurate, clear and complete.  
Headquarter analysts for remittances are listed on the Field Office Payment Processing site. *Field Office Payment Processing*
- (2) **Telephone Log.** Field Office Payment Processing campus managers and/or staff will occasionally receive telephone calls regarding payment issues. Record all incoming telephone inquiries on a telephone log and provide to the designated Planning and Analysis staff analyst for Field Office Payment Processing.  
Planning and Analysis staff will review nature and volume of inquiries for further action. Immediately upon discovery inform your manager if calls indicate a quality or systemic issue in Submission Processing. Provide local points of contact for campus issues that surface frequently, such as payment tracers.
- (3) **Be on the lookout for quality and/or systemic problems.** Inform the Headquarters Submission Processing analyst if field offices are calling about issues that are national in scope, e.g., any issue requiring an IRM change and any void in processes.  
Surface issues to the Headquarters analyst for the Field Office Payment Processing program through Planning and Analysis staff.

3.8.47.6  
(09-15-2023)  
**Maintain Control and  
Inventory of Form 809,  
(Official) Receipt for  
Payment of Taxes at the  
Campus**

- (1) The IRS requires strict control and inventory of Form 809, (Official) Receipt for Payment of Taxes. Handle with precision and accuracy as cash handling.
  - a. Inspect all four parts of all 50 receipts in a new Form 809 book received in inventory and document in e-Trak 809 Database System.
  - b. File all blank Form 809 in locked secure cabinet or safe and adhere to all security requirements. Refer to IRM 3.8.47.4.5.
  - c. Issue Form 809 to an authorized user by the next business day following approved request.

Maintain Form 809 Part 3 audit files daily. It is also necessary to maintain Form 809 inventory to service aligned field offices. Submission Processing Centers will maintain an inventory level of approximately six months. Title 26 USC §6314 provides that taxpayers are provided receipts upon request. There is one official IRS receipt, Form 809, Receipt for Payment of Taxes.
- (2) **Procedure for Handling a Misdirected Form 809.**  
Occasionally, an employee might send Form 809 to the wrong Submission Processing Center or address. If you receive Form 809, then you must review it with the same care and precision and receipt the funds.

Input Form 5919 Teller's Error Advice into the e-Trak 809 Database System using the employee SEID. The error description is "Incorrect Address for Remittance". The system routes Form 5919 to the manager of record.

Send a scan of the Form 809 and supporting documents via EEFax to the Campus Manager controlling the misdirected Form 809. Campus managers are listed on the home page of the e-Trak 809 Database System. The link is *809 Receipt Tracking System*.

The campus that controls the Form 809 will input Form 5919 Teller's Error Advice in the e-Trak 809 Database System using the Form 809 serial number. Inform the campus manager of any error conditions.

Transship the Form 809 Part 3 and a copy of the error notice via overnight traceable method to the Submission Processing site that issued the Form 809.

3.8.47.6.1  
(10-01-2017)

**Responsibilities of a  
Remittance Processor**

- (1) Responsibilities of a Field Office Payment Processing Unit Clerk are listed in IRM 3.8.47.1.3 Responsibilities.

3.8.47.6.2  
(10-01-2017)

**Responsibilities of a  
Remittance Processing  
Campus Manager**

- (1) Responsibilities of the Field Office Payment Processing campus manager are listed in IRM 3.8.47.1.3 Responsibilities.

3.8.47.6.3  
(10-01-2019)

**Field Office Payment  
Processing Program  
Campus Manager as  
Designated Liaison**

- (1) The Campus Manager is the designated liaison and will establish and maintain open lines of communication with key officials of area offices aligned for Form 809 controls and collected remittances. The name of the Campus Manager is listed on Form 5919 Teller's Error Advice and on the e-Trak 809 Database System home page. Campus manager will communicate with field offices as follows:
- a. Misdirected Form 809  
Rarely, Form 809 may be sent to the wrong campus. The liaison communicates with other campuses to ensure Form 809 is routed to the correct site.
  - b. Annual Reconciliation of Form 809 (Official) Receipts  
Campus managers coordinate with field office managers and management officials to update organizational information, ensure e-Trak 809 Database information is accurate and current, annual review lists, and report and resolve any discrepancies. The campus manager provides the Form 809 Book Review Not Certified Report to accountable officials at the end of the review period.
  - c. Remittance Transmittals  
If remittance transmittals require research or any requests for copies will be directed to the campus manager.
  - d. Communications Regarding Current Remittance Issues  
Conference calls may be hosted regularly during the peak-payment processing periods and other times. It may be necessary to communicate other remittance issues.

3.8.47.6.4  
(10-01-2021)  
**Ordering Form 809**

- (1) Form 809 will be printed annually and shipped directly to campuses. All Form 809 procurement for printing must be approved by Headquarters Accounting and Deposit Section and Headquarters Collection Policy Analyst. The campus manager provides a monthly report of inventory to Publishing for monitoring printing needs. Refer to IRM 3.8.47.10.
- (2) Austin, Kansas City and Ogden Submission Processing Centers service Form 809 requests for field offices.

3.8.47.6.5  
(10-01-2022)  
**Receiving Form 809 Book Inventory**

- (1) Submission Processing sites must gain approval by serial number from the respective Operations Manager, Receipt and Control to borrow or transfer unissued Form 809 book inventory. A Teller must be assigned to initiate a transfer request in the e-Trak 809 Database System. Teller role has this capability. Headquarters Administrator approves transfers of inventory between campuses.
- (2) The Campus manager must identify Field Office Payment Processing Unit Clerks or other employees to receive and inspect the Form 809 inventory. All employees receiving and inspecting Form 809 inventory must have RSTRK with Definer R activated on their IDRS profiles before receiving and verifying the inventory.  
The following table lists the steps a manager receiving Form 809 book inventory will follow:

Step	Actions for Field Office Payment Processing Manager
1	Identify Field Office Payment Processing Unit Clerks (or other employees) to verify and inspect the Form 809 books. Employees with Issuer role cannot conduct inspections.
2	Review the IDRS profile of the employee to ensure RSTRK with Definer R has been activated and that the employee does not have sensitive command codes in their IDRS profile.
3	Direct assigned employees to gain access to the e-Trak 809 Database System or modify user profile to include Inspector role through BEARS if needed. Provide a sanitized copy of their IDRS profile showing RSTRK with Definer R to the HQ System Administrator for the e-Trak 809 Database System.
4	Assign permission for Inspector role in e-Trak 809 Database System. Assign a range of Form 809 book serial numbers to the employee(s) for them to complete the inspection (physical inspection to determine if defective) and then document the inspection in the e-Trak 809 Database system. You will have received a listing of Form 809 book serial numbers from the Media and Publications printing specialist prior to shipment.

Step	Actions for Field Office Payment Processing Manager
5	<p>A Form 809 book is defective if it easily falls apart, if one of the four parts is missing, and/or if there are defects such as holes or markings in any of the four parts of the Form 809 critical fields:</p> <ol style="list-style-type: none"> <li>All money amounts</li> <li>Taxpayer Name</li> <li>Address</li> <li>Taxpayer Identification Number (TIN)- except obscured Part 4</li> <li>All dates (Date of Issue; Assessment date)</li> <li>Signature of employee</li> <li>Deposit Trace ID</li> </ol> <p>A book is defective (identified by the assigned employees, then you must also inspect the book and follow guidance from Media and Publications printing specialist to have the book reprinted. If reprinting, then void all receipts in the defective book.</p>
6	<p>Occasionally, the Media and Publications printing specialist may direct destruction in lieu of replacement for a defective new Form 809 book. Headquarters Submission Processing must approve the destruction of a blank Form 809 book. The campus manager may reject a Form 809 book as defective.</p> <p>If directed by Headquarters Submission Processing to destroy a Form 809 book, then it must be entered into the e-Trak 809 Database System.</p>

- (3) Remittance perfection technicians assigned to receive and inspect new Form 809 book shipments will take the following steps:

Step	Action
1	Compare and verify that each Form 809 book serial number is the same as listed on the transmittal document.
2	Compare and verify that each Form 809 book serial number is the same as the serial numbers provided by the Media and Publications printing specialist assigned.
3	Inspect each Form 809 book to ensure that all four parts of all 50 receipts are included and that there are no defects.
4	You must sign on to the e-Trak 809 Database System in the Inspector Role and input the serial numbers of books received, being careful to indicate if there are any defects. If there are no defects, then save your work and sign off. If there are defects, then refer to Step 5 below.
5	If any part of the Form 809 book you are inspecting is defective, then annotate the book is defective and show the defect to the Field Office Payment Processing manager.



Step	Action
6	Adhere to Media and Publications directions regarding the return of Form 809 books to the Government Printing Office or vendor.
7	Store and lock blank Form 809 books in numerical sequence in the security fire safe cabinets provided.

3.8.47.6.6  
(10-01-2017)  
**Control Inventory of  
Form 809 Books**

- (1) Accountability and control of unissued blank Form 809 receipt books must be assigned to one individual with appropriate backup in each site. RSTRK with Definer R must be activated on the employee IDRS profile before an employee is assigned to control blank Form 809.
- (2) Remittance processors responsible for inventory control will have permission for the Issuer role in e-Trak 809 Database System. Issuers of blank Form 809 books to employees may not also issue Form 809 receipts to taxpayers.
- (3) A transfer of unissued blank Form 809 inventory is allowable only with approval of the Senior Operations Manager for Receipt and Control for both Submission Processing Centers by serial number in the e-Trak 809 Database System.
- (4) Transference and receipt of unissued inventory must be documented by name, date, and serial number.
- (5) Inspection of Forms 809 must be conducted and documented by serial number and name of inspecting employee within 24 hours of receipt of unissued Form 809 inventory.
- (6) Verification of unissued Form 809 (by a manager without responsibility for Field Office Payment Processing) must be done at least once at the end of each quarter within 30 days following the end of each quarter (April 1 through April 30 for the March quarter; July 1 through July 30 for the June quarter; October 1 through October 30 for the September quarter; January 1 through January 30 for the December quarter). The verifying manager will also be assigned Inspector role in e-Trak 809 Database System.

3.8.47.6.7  
(12-14-2018)  
**Authorization for  
Issuance of Form 809 to  
Employees**

- (1) The official authorized by the Area Director or Field Director will prepare and sign a memorandum authorizing a new user to receive a Form 809 book. You must have written authorization from an official with authority to approve issuance of a Form 809 book before issuing a receipt book. When requesting issuance of a Form 809 book, managers must identify the operating division, and management hierarchy to the group level, and SEIDs.
- (2) Generally, only an employee that reports to a first-level manager may be issued a Form 809 book. An exception exists in the Field Assistance organization, which allows Form 809 book issuance to a group manager with specific authorization from the Area Director. Campus employees assigned to the Field Office Payment Processing Program cannot have Form 809 books issued to them.
- (3) A Form 809 book is assigned for the exclusive use of the intended employee. The book is not transferable. In other words, when the Submission Processing

Center issues a Form 809 book to an authorized employee, the serial number has been determined and is tracked through e-Trak 809 Database System.

- (4) File the signed and dated authorization for issuance of the Form 809 book in the front of the respective Form 809 Part 3 audit file for the same book.
- (5) A supervisor cannot approve transfer of an assigned Form 809 book to another employee, even if the employee separates from the IRS.

**Example:** If John is assigned Form 809 book with serial number 123456-90, and retires, then his manager must return Form 809 book 123456-90 to the SPC. The manager cannot assign Form 809 book 123456-90 to Mary, who was hired to replace John.

3.8.47.6.8  
(10-01-2019)

**Who May Be Issued a  
Form 809, Receipt for  
Payment of Taxes Book**

- (1) Field office and campus employees may generally be issued a Form 809 book, when authorized by a designated official. There are some types of employees who **cannot** be issued an official receipt book:
  - a. Those with access to sensitive command codes.  
Refer to IRM 10.8.34, Information Technology (IT) Security - IDRS Security Concepts, Exhibit 10.8.34–7, Sensitive Command Code Combinations and IRM Exhibit 10.8.34–10, Restricted Command Codes for 809 Receipt Book Users and Field Office Payment Processing Unit Clerks,
  - b. Those who do not report to a first level manager, except Field Assistance employees with an exception authorized at the area director level. This includes acting group managers assigned to perform the annual reconciliation review,
  - c. Those who perform adjustments,
  - d. Those who issue, verify or reconcile blank Form 809 receipts and
  - e. Those who are furloughed (off the rolls).

3.8.47.6.9  
(10-01-2016)

**Authority to Approve  
Issuance of Form 809,  
Receipt for Payment of  
Taxes to Field Office  
Employees**

- (1) At least annually, each SPC with responsibility for Field Office Payment Processing must obtain a list of officials by name authorized to approve issuance of a Form 809 receipt book, from all field office area director(s), Directors, Submission Processing and Director, for campus employees serviced.
- (2) Authorization is generally at the group manager level. Remittance processors will check the list to determine if the authorizing official has the authority to approve issuance of a Form 809 book before recognizing the request.
- (3) Form 809 book initial requests will only be issued to employees when approved by an official on the Director's current approved list. The list must be dated within one year of the request.

3.8.47.6.10  
(10-01-2020)

**Document Form 809  
Books and Individual  
Receipts Daily**

- (1) Every Field Office Payment Processing Unit must accurately document Form 809 books and individual receipts daily in the e-Trak 809 Database System.
  1. Log in to e-Trak 809 Database System in teller role.
  2. Click on the Receipt tab.
  3. Click New.
  4. Enter the book serial number and tab to the next field.
  5. A system message, "Last receipt entered was nnnnnnnn-nn" will appear.
  6. If you do not have the next sequential receipt, then stop. Inform your manager immediately upon discovery and locate the missing receipt.

7. If a sequential Form 809 individual receipt is missing, and not located at the campus, then Form 5919 Teller Error Advice must be entered into e-Trak 809 Database System.
8. If you have the next sequential receipt, then enter it as a two-digit number leading with zeroes, for example 01, 02, 03, 04, 05, 06, 07, 08, 09, 10, 11, 12.

- (2) Form 809 Part 3 audit files must be updated daily. If Form 5919 is issued on a Form 809, then a copy of the Form 5919 must be kept in the Form 809 Part 3 audit file. The records retention of the Form 5919, and related information, must be retained for the duration of the statute period of the Form 809. The statute period is 3 years from the date the last receipt is issued in the book.

3.8.47.6.11  
(10-01-2020)  
**Requesting a  
Subsequent Form 809  
Book**

- (1) In the back of each Form 809 receipt book are two copies of a Request for Forms 809, Receipt for Payment of Taxes. An employee currently assigned a Form 809 book will use this form to reorder a Form 809 book from their current servicing Field Office Payment Processing Unit. A new authorization memorandum is not required for a reorder. A Field Office Payment Processing Unit Clerk will follow procedure for issuing a Form 809 book. Refer to IRM 3.8.47.6.12.

3.8.47.6.12  
(11-03-2023)  
**Procedure for Issuing a  
Form 809 Book**

- (1) You must have authorization from an official with the delegated authority to approve issuance of an initial Form 809 book. Acquire the SEID before issuing a Form 809 book. File the authorization memorandum in the front of the Form 809 Part 3 audit file.
- (2) The table below lists the steps for issuing a Form 809 to an employee.

Step	Action
1	Review the request to ensure the approval is signed by an official delegated by the area office director. If the request is not from a delegated official, then do not issue the book. Inform your manager. The campus manager will contact the field office group manager.
2	Log in to e-Trak 809 Database System. If this is a new entity and employee, then use campus administrator role or refer to a campus administrator as directed by local management. Enter the employee SEID. Other information populates from CADS. If the organizational information that populates automatically is different from what is listed on the manager's request, then refer to a campus administrator for entry or CADS override as directed by local management.
3	After logging in, change to Issuer role if not your role by default. The system will determine the Form 809 book serial number to be issued. Retrieve the Form 809 book of the same serial number determined by e-Trak 809 Database from the safe.
4	Prepare the Form 809 book for shipment in the Field Office Payment Processing Unit: Annotate the name and address of the issuing Field Office Payment Processing Unit Submission Processing Center on the front of the Form 809 book.
5	Print the Form 3210 with the e-Trak 809 Database System control number. If the Form 809 employee is local in the campus and their Form 809 book will be handed to them personally, then Form 3210 is not required. The employee can sign the receipt page and give it to the Field Office Payment Processing Unit. See Step 6.
6	Double wrap the book and prepare for overnight traceable method shipment before leaving the Field Office Payment Processing Unit. Refer to IRM 3.8.47.4.8. If the Form 809 employee is local in the campus, then arrange for employee to pick up the book and sign and leave the signed receipt page found in the front of the Form 809 book. If the Form 809 employee is not in the campus, then you will send the Form 809 book to the address specified on the authorization memorandum. If the address for sending the book is not listed, or unclear, then the campus manager will contact the field office group manager. <b>Note:</b> Attach corrections to an authorization memorandum and place in the employee audit file with the authorization memorandum.

Step	Action
7	The field office employee signs the Receipt Page found in front of the Form 809 book and returns it to the campus within 5 workdays after receipt. If a book will be sent to a group manager, then check the box to indicate the book is going to the group manager, and e-Trak 809 Database will prompt for both the manager and the employee confirmation of receipt within 10 workdays.
8	Maintain the Receipt Page and/or memorandum in the Form 809 memo copy audit file.
9	The e-Trak 809 Database System will prompt the issuer to follow up on any receipt pages and/or official acknowledgment not received within the 10 days.
10	If the receipt page is not received after 10 workdays, then input Form 5919 to retrieve the receipt page if not received timely.

3.8.47.6.13  
(10-01-2020)  
**Form 809 Part 3 Audit  
Files**

- (1) Establish and maintain a Form 809 Part 3 audit file for each employee that is issued a Form 809 book serviced by your campus. The official audit file includes the following:
  - a. Form 13174, Teller Checksheet for Form 809 Individual Receipt. *Form 13174 Teller Checksheet for Form 809 Individual Receipts* on the front of the file (for use to check off individual receipts filed daily),
  - b. Original signed authorization memorandum (for initial issuance of Form 809 book),
  - c. Form 809 individual receipts filed in reverse numeric order,
  - d. Form 5919 Teller's Error Advice if issued for a Form 809 (attached to the serial number of the Form 809, and
  - e. The signed receipt page copy from the employee who received the Form 809 book in the back of the file.
- (2) **Filing Individual Form 809 Receipts.**  
Every Form 809 Part 3 memo copy must be accounted for and filed in reverse numeric order in the Form 809 Part 3 audit file, daily.  
File receipt number 01 to the back and higher numerical value receipts to the front, in sequential order. Use *Form 13174 Teller Checksheet for Form 809 Individual Receipts* for tracking individual receipts as they are received. Attach completed Form 13174 to the front of the memo file. Annotate the name of the employee, serial number of the receipt book, employee number and date the receipt book was issued in spaces 1 through 5 of Form 13174.  
As you file individual receipts, check block 5 for the receipt number, initial, and annotate the date verified.
- (3) The table below reflects items and placement in the audit file:

Item	Placement in the Audit File
Authorization for the issuance of Form 809 book to the employee, (signed and dated by a delegated official).	Front Authorization may be stapled or otherwise secured to the inside front cover.
Signed acknowledgement copy from the employee	Back (behind the last Form 809 copy for the employee)
Form 809 Part 3 memo copies	File in reverse numeric sequential order. File receipt number 01 to the back and higher numerical value receipts to the front behind Form 13174. Do not staple the memo copies to each other.
Form 13174, Teller Checklist for Individual Form 809 Receipts	Attach Form 13174 to the front of the memo file. This can be on the outside cover. <b>Note:</b> If you are transferring audit files to another Submission Processing Center, then retain the yellow copy and transship the audit file with the blue carbon copy only.
Form 5919 Responses	Form 5919 copies pertaining to an individual Form 809 receipt must be attached to the Form 809 Part 3 memo copy.
Pseudonym	Do not retain any correlation to an employee's pseudonym.

3.8.47.6.14  
(10-01-2019)  
**Form 809, (Official)  
Receipt For Payment of  
Taxes Books Issued  
from old District Office  
Teller Units**

- (1) Form 809 books issued by a former District Office (now Field Office) Teller Units prior to October 01, 1999, are obsolete and the responsibility of field office management. If receipts or books not issued by any Submission Processing Center are received, then they must be returned to the territory manager of the aligned office for proper handling.
- (2) Refer field office officials to their Headquarters analyst for remittances through appropriate channels immediately.



3.8.47.6.15  
(10-01-2019)  
**Quarterly Blank Form  
809 Inventory  
Verification**

- (1) The inventory of Form 809 books must be verified by serial number at least once each quarter by a manager without responsibility for Field Office Payment Processing.  
The manager conducting the Form 809 inventory will be assigned the Inspector role in e-Trak 809 Database System and will take a physical count of books on hand by serial number and document in the e-Trak 809 Database System.
- (2) **Management Review and Verification of Form 809 Inventory.** The inventory of on-hand unissued Forms 809 must be verified by physical count and serial number by a manager without responsibility for Form 809 books, at least once during each quarter.  
The manager conducting inventory verification is known as the Verifier. The Verifier will be given Inspector role permission in the e-Trak 809 Database System and will take the following actions to verify the inventory:
  - a. Take an accurate physical count of Form 809 books on hand by serial number.
  - b. The Verifier's count must be witnessed and signed by at least one other person.
  - c. The Verifier will compare the actual physical count and Form 809 serial numbers to the amounts and serial numbers listed on the e-Trak 809 Database System Unissued 809 Book Inventory Report, and
  - d. The Verifier will document that the inventory is verified in the e-Trak 809 Database System. The Verifier will document any discrepancies and any known explanation for discrepancies in the comments space.
  - e. If a blank Form 809 is missing, or suspected to be missing, then report the incident to the Operations Manager, Receipt and Control, and to TIGTA at 800-366-4484, and the Situational Awareness Management Center (SAMC). The primary method of reporting is through the web site incident reporting link: *Incident Entry Form* Alternate reporting methods to SAMC include telephone: 202-317-6124 or 866-216-4809; EEFax to 202-317-6129 or by secure e-mail to samc@irs.gov. Also notify the Campus RSC.
- (3) **Provide documentation to the Manager conducting the Quarterly Form 809 Inventory.** Field Office Payment Processing Unit Clerks will provide the verifying manager with copies of documentation of Form 809 inventory changes upon request. Information may be required to reconcile any discrepancies.  
Examples of documentation include completed Form 11671, Certificate of Records Disposal and signed Form 3210 for transfers of Form 809 inventory to other Submission Processing Centers and issuance to employees.  
Campus employees assigned to issue Form 809 to taxpayers for cash mailed into the campus are considered field office employees for purposes of internal controls surrounding Form 809, Receipt for Payment of Taxes. Refer to IRM 5.1.2, Field Collecting Procedures - Remittances, Form 809 and Designated Payments, Exhibit 5.1.2-1 Form 809 Instructions.

3.8.47.6.16  
(10-01-2019)  
**Record Retention and  
Destruction for Form  
809**

- (1) A campus must retain an accurate Form 809, Receipt for Payment of Taxes file (record) for 3 years from the date of issuance of the last receipt in the book. If no receipt has been written, then the scheduled date for destruction is normally 3 years from the date the employee took possession of the book. You must not destroy a Form 809 that has not met the record retention criteria. Retain Form 809 record indefinitely if a TIGTA audit, investigation, or any criminal investiga-



tion is involved.

A blank Form 809 may be destroyed only as directed by Headquarters Submission Processing.

- (2) Refer to Document 12990, IRS Records Control Schedules (RCS), for Schedules 8 through 37 or contact your local records officer for sensitive document destruction or further information.
- (3)
- (4) The following table list the steps required of the center for Form 809 destruction approved by Headquarter management:

Step	Action
1	Identify all Form 809 books that are authorized for destruction by serial number.
2	Assemble the books and VOID all four parts of all 50 receipts. (Voided Form 809 receipts do not require high security protection within the restricted area (limited area of Receipt and Control) of the campus.)
3	List Form 809 books on a spreadsheet. If any serial numbers of Form 809 are missing, report it to TIGTA at 800-366-4484 through your manager.
4	An official without responsibility for Form 809 books must verify the serial numbers, and sign the Form 11671, Certificate of Records Disposal. This official may be the same official that verifies the unissued Form 809 inventory quarterly. The local records officer approves Form 11671 within one working day.
5	Contact the local campus Records Officer and arrange for destruction of sensitive document destruction.
6	Complete Form 11671, Certificate of Records Disposal. Include the serial numbers of the Forms 809 in Box 8. (If the space is insufficient, refer to an attachment of serial numbers in Box 8, and attach the list of Form 809 book serial numbers from step 2. Instructions for completion are in IRM 1.15.3, Records and Information Management - Disposing of Records.
7	Provide a scanned copy of each completed and signed Form 11671 to the Headquarters analyst for the Field Office Payment Processing program.
8	Close each Form 809 book serial number in the e-Trak 809 Database with the date of destruction in (mm/dd/yyyy) format.
9	Upload a scanned copy of the signed Form 11671 to the e-Trak 809 Database System.

3.8.47.6.17  
(04-03-2025)

**Annual Reconciliation of  
Official Receipts**

(1) **Overview.**

Once each fiscal year, managers must conduct a review of open Form 809, Receipt for Payment of Taxes books assigned to their employees and document and sign the review. This is an internal control to provide unmodified assurance against waste, fraud, or embezzlement and abuse, and is known as the Annual Reconciliation of Official Receipts.

Group Managers conduct the annual reconciliation with the same care and precision as handling cash. The reconciliation process includes a physical inspection of each open book assigned to their employees. document the reconciliation using the e-Trak 809 system. Employees assigned Form 809 books are aligned to group managers based on the Corporate Authoritative Directory System (CADS) displayed on Discovery Directory.

The group manager must review the 809 Annual Reconciliation list(s) provided by the campus in excel to ensure each employee assigned a Form 809 book in their group is listed.

If any information is not accurate or incomplete, then the group manager contacts the campus manager regarding changes.

The Campus Manager (CM) is manager of the Field Office Payment Processing Unit. Campus Manager coordinates the Annual Reconciliation for Submission Processing and servicing field offices.

Managers will document each Form 809 review by serial number in e-Trak 809 Database. Log in using this link: *809 Receipt Tracking System* and document their reviews. The Campus Manager (CM) is manager of the Field Office Payment Processing Unit. Campus Manager coordinates the Annual Reconciliation for Submission Processing and servicing field offices.

(2) **Campus Manager Physical Review of Each Form 809 Part 3 Audit File and Reconcile to e-Trak 809 Database.**

Campus Manager must assign clerk(s) to physically review Form 809 Part 3 files to make sure they are accurate, current, and match e-Trak 809 Database System records. The e-Trak 809 Database must reflect receipts that have been received. The group manager and territory manager will view this information to reconcile an employee's book. Enter all individual receipts daily. Close Form 809 books timely. Resolve all discrepancies and update all records before issuing annual reconciliation lists.

(3) **Pre-Verify Organizational Information.**

The Campus Manager (CM) must pre-verify the organizational information of servicing offices and update in e-Trak 809 Database.

Send a Pre-verification for Annual Reconciliation Report from e-Trak 809 Database to servicing territory offices and/or designated remittance analyst and request that they review for accuracy to ensure organizational information is accurate. Initiate the pre-verification no later than 30 days before the annual reconciliation date. Austin and Kansas City will send the 809 Annual Reconciliation list to the Field Assistance Area analysts for remittances for pre-verification and copy HQ Field Assistance analysts for remittances. When the response is received, then use Campus Admin role to add or update the organizational information (names of group manager, territory manager, area manager) in the e-Trak 809 Database if a CADS update is not expected to occur before the 809 Annual Reconciliation date.

If there is a new manager in a servicing office, then add the approved user to e-Trak 809 Database System as both an employee and a user using Campus Admin role. To add as an employee, go to Tracking In Box. Select Employee, then New. Enter the SEID and tab through to complete the other fields.

Request that the new manager input a BEARS request for PROD USER ETRAK 809DB for the servicing campus. A user account must be approved and set up to receive reports.

To add as a user: From the Administration tab of the home page, select Manage User, then New User. Enter the user's name as displayed on Discovery Directory. The account name is the employee SEID. Authentication type is Single Sign On. Select the Default role requested by the user. If a user has adaptive equipment, then select Usability. After entering a new user, perform a search of the employee SEID to ensure that all information populated correctly.

(4) **Campus Manager Reviews and Distributes the Annual Reconciliation List.**

The Campus Manager (CM) must ensure accurate Form 809 receipt processing at the campus. The CM will review the 809 Receipt Book Annual Reconciliation List and ensure the information is accurate. Log in to e-Trak 809 Database System: *809 Receipt Tracking System*.. At the bottom of the home page look for the standard reports and generate the annual reconciliation list in excel format. Attach it to a secure email to the territory manager for each group manager, and then individually to each group manager.

Make sure the annual reconciliation list is accurate and matches the Form 809 Part 3 Memo audit files and organizational information. The Campus Manager takes the following actions:

1. **Close Each Form 809 Book Timely.**

Review the 809 Annual Reconciliation List Form 809 book serial numbers with 50 receipts processed and determine if the book must be closed in e-Trak 809 Database. If all 50 receipts are processed, the book cover was returned to the campus, and there are no open Form 5919, SAMC incidents, or GAO/TIGTA issues investigations or audits open, then the book can be closed. Contact the Campus Remittance Security Coordinator for the status. Teller role can close a Form 809 book. Do not close a Form 809 book during the period of review for the annual reconciliation. The period of review is determined by management annually.

2. **Update Organizational Data in e-Trak 809 Database.**

If there are changes to the existing organizational data in e-Trak 809 Database (names of group manager, territory manager or area manager), then direct the Campus Administrator to input those changes.

If there is a new manager in a servicing office, then add the approved user to e-Trak 809 Database System as both an employee and a user using Campus Admin role. To add as an employee, go to Tracking In Box. Select Employee, then New. Enter the SEID and tab through to complete the other fields. Request that the new manager input a BEARS request for PROD USER ETRAK 809DB for the servicing campus. A user account must be approved and set up to receive reports.

To add as a user: From the Administration tab of the home page, select Manage User, then New User. Enter the user's name as displayed on Discovery Directory. The account name is the employee SEID. Authentication type is Single Sign On. Select the Default role requested by the user. If a user has adaptive equipment, then select Usability. After entering a new user, perform a search of the employee SEID to ensure that all information populated correctly.

3. **Update Manual (CADS Override) Organization Data.**

If your campus has manually entered organizational data overriding Corporate Authoritative Directory (CADS), then you must update the data. Generate and review the Employee CADS Overridden Report, listing

overridden data, then ensure it is current.

If the override data is no longer valid, then the Campus Administrator role must remove the manual data and change or if it is now correct on CADS, then get CADS updates. Click on the shortcut: Get CADS Update for an 809 Employee.

Contact the servicing organization's analyst for updated information as needed.

Refer to Publication 12340-003 Campus Administrator Guide topic: Get CADS Update for an 809 Employee.

4. **Receipt Accountability at the Campus.**

Form 809 individual receipts must be entered in e-Trak 809 Database System accurately and then filed daily. If a Form 809 individual receipt is not entered, then a group manager conducting a review will not have accurate data. Ensure the correct amount of payment was received with the Form 809. The campus manager must ensure that all individual receipts are processed daily and filed timely.

5. **Send the Annual Reconciliation List and Email to Managers Timely.**

After you ensure the information is accurate, log on to e-Trak 809 Database System. Scroll down and click on the shortcut: Click here to review the Annual Reconciliation Lists and/or activate automatic distribution to servicing managers for the Annual Reconciliation. Headquarters Collection Policy issues a memorandum annually that defines the period for the review in the Collection organization. The Ogden campus manager will generate the annual reconciliation list according to their directive.

**For Fiscal Year 2025, the period of review for Austin and Kansas City SPCs is June 9, 2025 through July 7, 2025; Ogden SPCs and their aligned offices period of review is August 4, 2025 through September 8, 2025. The period of review is determined by business units annually.**

6. **Resolve Discrepancies.**

Campus manager will work closely with each group manager and/or territory manager as necessary to resolve a discrepancy for this management activity.

(5) **Group Manager Role.**

Group Managers (first level managers of employees with Form 809 assigned to them) must conduct the annual reconciliation with the same care and precision as handling cash. The reconciliation process includes a physical inspection of each open Form 809 book assigned to their employees.

Check BEARS for PROD USER E-TRAK 809DB (**Name of Campus**) in your list of applications.

Collection, Accounts Management and Ogden Submission Processing Center managers must have access to PROD USER E-TRAK 809DB OGDEN CAMPUS.

Field Assistance Areas 1 and 4 and Kansas City Submission Processing Center managers must have access to PROD USER E-TRAK 809DB KANSAS CITY CAMPUS.

Field Assistance Areas 2 and 3 and Austin Submission Processing Center managers must have access to PROD USER E-TRAK 809DB AUSTIN CAMPUS.

(6) **How to Resolve Discrepancies.**

Managers in field office functions contact their Headquarter Form 809 Coordinator and follow their respective Internal Revenue Manuals and/ or memorandums for program requirements.

Campus managers will work closely to resolve any discrepancies. The table below lists examples of discrepancies that may occur and actions to resolve. Please note these are not all inclusive. Refer to IRM 3.0.167, General - Losses and Shortages for directives if a loss is identified.

If...	Then...
Form 809 Part 3 is missing and the employee states the Form 809 Part 3 was sent to another site.	<p>Make every effort to retrieve the original Form 809 Part 3.</p> <p>The level of internal control is strict.</p> <p>Missing parts of Form 809 receipts indicates inadequate control.</p> <p>Contact the campus manager of the other sites to retrieve the original Part 3.</p> <p>If Form 809 Part-3 cannot be located, after all possible efforts, then retrieve a copy of Part 4 from the employee and research to determine if the payment posted to the account listed on Form 809.</p> <p>If the payment has posted, then attach proof of payment posting and a copy of Part 4 in the Form 809 Part 3 file placed in numerical sequence.</p> <p>If the payment has not posted to the tax account, then research extensively to determine if the payment was misapplied.</p> <p>If the payment cannot be located, and the Form 809 receipt is missing, then there may be a potential loss. Follow IRM 3.0.167, Losses and Shortages. Inform the Campus Remittance Security Coordinator and Headquarters Administrator.</p> <p>Annotate in the comments section in the e-Trak 809 Database System.</p> <p>If the payment is located, and a Form 809 Part 3 is missing, then follow procedure for reporting loss of PII. Refer to IRM 3.8.47.4.10.</p> <p>Campus manager will note the discrepancy, TIGTA case number (if applicable), and how resolved on the certification report that accompanies the memorandum of certification to Director Submission Processing.</p>
e-Trak 809 Database System records reveal a Form 809 book serial number was issued to a different employee.	<p>The e-Trak 809 Database System systemically assigns the Form 809 book serial to an employee. Recall the Form 809 book. Refer to procedure for how to recall a Form 809 book. Refer to IRM 3.8.47.6.18.1.</p> <p>Obtain an authorization for each employee if necessary and issue a new Form 809 book(s).</p> <p>Campus manager must note the discrepancy and how resolved on the certification report that accompanies the memorandum of certification to Director Submission Processing.</p>

If...	Then...
Group manager (GM) states an employee had never received the assigned book.	<p>Research e-Trak 809 Database and the Form 809 Part 3 audit file. The system will show the confirmation date input. The audit file will have a receipt page and the Form 5919 that was issued. Provide the information to the GM and work together to find out what happened.</p> <p>Follow up occurs systemically within 10 days of Form 809 issuance. Form 5919 Teller's Error Advice must be issued, if not in the system. See IRM 3.0.167, General - Losses and Shortages. Refer the issue to TIGTA. Inform the Campus Remittance Security Coordinator and Headquarters Administrator.</p> <p>Group manager must report the discrepancy on the e-Trak 809 Database System and respond No when prompted if all receipts are accounted for. Report the issue to SAMC and TIGTA and note the SAMC incident number in e-Trak 809 Database System.</p> <p>Campus manager must note the SAMC discrepancy, TIGTA case number (as applicable) and how resolved on the certification report that accompanies the memorandum of certification.</p>
A Form 809 book was reassigned to another employee by the field office manager.	<p>This is an indicator of inadequate internal control. Form 809 books are issued by serial number for the exclusive use of the assigned employee. Field office managers cannot reassign Form 809 books. Recall the Form 809 book. Refer to procedure for how to recall a Form 809 book. Refer to IRM 3.8.47.6.18.1.</p> <p>Group manager must report the discrepancy on the e-Trak 809 Database System and respond No when prompted if all receipts are accounted for. Report the issue to SAMC and TIGTA and note the SAMC incident number in e-Trak 809 Database System.</p> <p>Campus manager must note the SAMC discrepancy and how resolved on the certification report that accompanies the memorandum of certification.</p>
A Form 809 book is assigned to a manager.	A manager that is involved in the Form 809 Annual Reconciliation process

**(7) Field Director Submission Processing Certification.**

Field Directors, Submission Processing certify by memorandum to Director Submission Processing that annual reconciliation requirements have been completed by January 31, 2024.

The Field Director memorandum must include:



- a. Date the annual reconciliation lists were distributed to servicing offices,
- b. Statement of requirements completed timely, or not completed timely,
- c. Discrepancies identified and how resolved if any, or statement that no discrepancies were found as applicable,
- d. Discrepancies identified that were not resolved and are being elevated to Headquarters,
- e. Statement of any losses reported (PII losses and monetary losses),
- f. Status of open Form 809 loss cases.
- g. Status of closed Form 809 loss cases during the period of review.

Attach the spreadsheet with specific comments on any discrepancies, completed and digitally signed by the Campus Manager.

*For example, a sample narrative could state the Kansas City campus distributed the annual reconciliation lists on mm/dd/yyyy with a due date of mm/dd/yyyy. Most offices responded timely. The local campus manager was on extended leave and did not respond until mm/dd/yyyy. There were no missing receipts. There were four discrepancies in Area 1 that were administratively resolved. Details are listed on the attachment. There was one discrepancy in Area 4 that is unresolved and we are elevating to Headquarters. There were no missing receipts or PII breaches.*

**(8) Director Certification Memorandum and Report.**

The memorandum of certification from Field Director Submission to Director Submission Processing must include the spreadsheet from the campus manager.

EEfax the signed memorandum to HQ Accounting and Deposit Section at 855-225-1552 no later than January 31st following the end of the fiscal year.

**(9) Support Management Reviews.**

Managers, at their discretion, may request a listing of all Form 809 receipts for reviews. The Campus Manager must provide the 809 Annual Reconciliation List from the e-Trak 809 Database System standard reports dropdown menu to the manager upon request. Information may only be provided to managers for employee(s) under their supervision.

**3.8.47.6.17.1  
(09-15-2023)  
Group Manager  
Procedure for Annual  
Reconciliation of Official  
Receipts**

- (1) Group Managers (of record) must conduct the annual reconciliation with the same care and precision as handling cash. Document the review on the e-Trak 809 Database System at: *809 Receipt Tracking System*.  
The reconciliation process includes a physical inspection review of each open book assigned to their employees. Group managers will also receive a systemic e-mail from the e-Trak 809 system that it is time to perform the annual reconciliation.
  - a. Get each open Form 809 book currently assigned from the employee.
  - b. Confirm that the Form 809 book is the serial number assigned on e-Trak 809 Database and the cover is present.
  - c. Reconcile the last receipt issued reconciles to the information in the e-Trak 809 Database.
  - d. Confirm Part 4, Receipt Book Copy is present for each receipt that has been issued.
  - e. If one or more Part 4, Receipt Book Copy for each receipt issued is missing, then a PGLD/IM PII Breach Reporting Form must be filed to report the loss of personally identifiable information (PII). Refer to IRM 3.8.47.4.12.



- f. If one or more blank receipts is missing, a Situational Awareness Management Center (SAMC) report must be filed along with reporting the loss to TIGTA as prescribed by IRM 5.1.2, Field Collecting Procedures - Remittances, Form 809, and Designated Payments, IRM 5.1.2.7.7, Lost or Stolen Form 809. Refer to IRM 3.0.167 General - Losses and Shortages.

(2) **Document Form 809 Book Reconciliation in e-Trak 809 Database System.**

- a. Log on to e-Trak 809 Database. The link: *809 Receipt Tracking System*.
- b. Select the "Tracking Inbox" tab at the top of the screen.
- c. Click on "Annual Reconciliation of Official Receipts" from the drop-down menu, then "New Annual Reconciliation of Official Receipts."
- d. The system will display the group manager's screen: Area Director, Territory Manager and Group Manager SEID. Review the names and if any of the information is wrong, then contact your servicing Campus Manager. Their names are on the e-Trak 809 Database System home page. Enter a statement in the comments box to begin: "FY YYYY Form 809 Reconciliation" and select the "Save" button.
- e. Select "Review Form 809 Book Assigned to Employee" from the left corner of the screen. This will display the Form 809 books assigned to employees in your group.
- f. Click on a Form 809 book number to document the review for that book.
- g. The system will display a pop-up message indicating the receipt numbers that must be present in the book and a question: Are all receipts accounted for? This screen includes the book serial number assigned to the employee, the employee's name, and last receipt processed in the Field Office Payment Processing Unit.
- h. After confirming if all unissued receipts and all Part 4, Receipt Book Copy for receipts issued are present in the book then save.
- i. In cases where you have selected "Yes" due to a missing Part 4, **Receipt Book Copy**, you must complete a Situational Awareness Management Center (SAMC) report and include the report number in the space provided.  
If you have found that an unissued receipt is not present, then you must also report the loss to TIGTA in addition to the SAMC report and provide the TIGTA case number in the comments space.
- j. When you have entered and saved reviews for all the Form 809 books assigned to your employees, then select the "Annual Reconciliation of Official Receipts" button to return to the Annual Reconciliation of Official Receipts screen. To complete the process, enter comments into the comment box provided stating "FY YYYY Annual Reconciliation Completed" and select the button "Click this button to send Email to Territory Manager to certify to your TM that you have completed reviews for all employees."

3.8.47.6.17.2  
(09-15-2023)

**Territory Manager or  
Department Manager  
Procedure for Annual  
Reconciliation of Official  
Receipts**

- (1) The second level manager (Territory Manager or Department Manager in campuses) will receive the 809 Annual Reconciliation Lists for their respective groups from the servicing Field Office Payment Processing Unit with a request for each group manager and returns to the servicing campus manager. Territory managers are asked to review the lists to ensure all information is correct and complete. If any information is incorrect or incomplete, please contact the servicing campus manager. Control the response to group managers. Managers must conduct the annual reconciliation with the same

care and precision as handling cash. Territory Managers or Department Managers review the annual reconciliation for subordinate groups and certify completion.

(2) **Control Form 809 Book Annual Reconciliation Lists and Certify Reviews**

Territory Managers and Department Managers (of record) will receive Form 809 Book Annual Reconciliation lists for controlling to their group managers and certification. Managers must conduct the annual reconciliation with the same care and precision as handling cash during the period of review. The period of review is determined by the business units annually.

The reconciliation process includes a physical inspection review of each open book assigned to their employees. Territory managers will receive an e-mail from the servicing Field Office Payment Processing Unit to control a response to their managers.

Group managers are asked to take the following actions:

- a. Get each open Form 809 book currently assigned from the employee.
- b. Confirm that the Form 809 book is the serial number assigned on the 809 Annual Reconciliation List and the cover is present.
- c. Reconcile the last receipt issued reconciles to the information .
- d. Confirm Part 4, Receipt Book Copy is present for each receipt that has been issued.
- e. Document that all receipts are accounted for. List any discrepancy and state action taken adjacent on the same row as the Form 809 book serial number.
- f. If one or more Part 4, Receipt Book Copy for each receipt issued is missing, then a PGLD/IM PII Breach Reporting Form must be filed to report the loss of personally identifiable information (PII). Refer to IRM 3.8.47.4.12.
- g. If one or more blank receipts is missing, a Situational Awareness Management Center (SAMC) report must be filed along with reporting the loss to TIGTA as prescribed by IRM 5.1.2, Field Collecting Procedures - Remittances, Form 809, and Designated Payments, IRM 5.1.2.7.7, Lost or Stolen Form 809. Refer to IRM 3.0.167 General - Losses and Shortages.
- h. Document the review on the excel spreadsheet. If changes to the 809 Annual List are necessary, please list corrections in red. Once completed, then print in pdf. format and digitally sign. Send the completed review(s) to your territory manager by the date specified.
- i. If an extension is needed, then send an email to the Headquarter analyst for your business function and servicing campus manager.

3.8.47.6.17.3  
(09-15-2023)

**Campus Manager  
Procedure for Annual  
Reconciliation of Official  
Receipts**

- (1) The Campus Manager (CM) is manager of the Field Office Payment Processing Unit and performs the campus manager role in the e-Trak 809 Database System. Campus Manager coordinates the Annual Reconciliation for their Submission Processing Center and servicing field offices. Campus managers will initiate the annual reconciliation on the first day of the review period. Record annual reconciliation actions and results in an excel spreadsheet using the Master List Query in e-Trak 809 Database. Refer to Training Publication 81622-701, Field Office Payment Processing Unit Manager Job-Aid.

3.8.47.6.18  
(10-01-2022)  
**Return Partially Used  
Form 809 Book**

- (1) A partially used Form 809 book is one that was assigned to an employee. Return a partially used Form 809 book if an employee:
  - Separates from the IRS through par action,
  - Transfers to a different functional area or area office,
  - Promotion to a management position through par action,
  - Does not use Form 809 for assigned duties, or
  - Form 809 is recalled.
- (2) The employee must return the Form 809 book to their current servicing Submission Processing Center (SPC) Field Office Payment Processing Unit within 10 workdays.  
Due to consolidation, the current servicing SPC cannot be the same as the SPC that issued the book. Issue Form 5919 Teller's Error Advice ( Response Required) Book error if you become aware of a Form 809 book not returned. The error category is Not Returned or Late Confirmation.  
State that the Form 809 book must be returned to the unit manager and provide the specific campus address in the teller comments.  
If the book was issued by the former Cincinnati Submission Processing Center, then it will be returned to the Ogden campus.  
If it was issued by the former Fresno Submission Processing Center (closed 8/2/2021) then it will be returned to the Kansas City campus.  
Include a statement: Void any remaining unissued Form 809 receipts before shipping. Please let us know when the Form 809 book will be received for follow up. Thank you.
- (3) Check YES to indicate Hard Copy response required. The Hard Copy Response Form will appear. Enter Form 809 book serial number.
- (4) A partially used Form 809 book cannot be re-issued. Void the remaining blank receipts in the book.
- (5) If a remaining Form 809 receipt is still in the book and not voided, then write VOID to deface each receipt. Use teller role to close the book in the e-Trak 809 Database System. File as locally directed to ensure timely destruction.
- (6) If an employee no longer has Form 809 book duty due to rotation, then void each Form 809 individual receipt and return the book to the servicing campus within 10 workdays. Request a new Form 809 book if the employee returns to Form 809 duty at the end of the rotation.
- (7) If a Form 809 book is lost, missing or stolen during transit, refer to IRM 3.8.47.6.19 Lost, Missing or Stolen Form 809.

3.8.47.6.18.1  
(10-01-2021)  
**How to Recall a Partially  
Used Form 809 Book**

- (1) A partially used (issued) Form 809 book may be recalled if discovered to be defective or for change of duties by the employee. Most employees return a Form 809 without a Form 5919. If a Form 809 book is not returned, and discovered it has to be recalled, then input Form 5919 Teller's Error Advice to the Group Manager.
  1. In Teller Role, access e-Trak 809 Database System and input Teller's Error Advice for Form 809 serial number category: Not Returned or Late Confirmation Page Confirming Receipt of Form 809 Book.
  2. In the teller comments space include the specific campus address for the campus that issued the book. If it was issued by the former Cincinnati Submission Processing Center, then it will be returned to the Ogden

campus. If it was issued by the former Fresno Submission Processing Center (closed 8/2/2021) then it will be returned to the Kansas City campus). Include a statement: Void any remaining unissued Form 809 receipts before shipping. Please let us know when the Form 809 book must be received for follow up. Thank you.

3. Check response required and enter the Form 809 book serial number.
4. Follow up on the Form 5919, the day after the Form 809 book is expected response is due.
5. If the manager's response indicates a recalled Form 809 book will not be returned, then enter comments to close the Form 5919. Place a copy in the Form 809 audit file.

3.8.47.6.19  
(11-26-2025)

**Lost, Missing, or Stolen  
Form 809, Receipt for  
Payment of Taxes**

- (1) All lost, missing, or stolen Form 809 books in any functional area will be reported to TIGTA regardless of location or circumstances surrounding the loss.  
You must also inform the Campus Remittance Security Coordinator (RSC). The list of RSCs can be found on the Submission Processing site under Campus Security. Report the loss to the Situational Awareness Management Center (SAMC) or if the RSC has reported it, then obtain the SAMC Incident Report number from the RSC.
- (2) If the lost, missing, or stolen Form **809** has Sensitive But Unclassified (SBU) data, including Personally Identifiable Information (PII) and tax information, then also report the loss to the Office of Privacy, Governmental Liaison and Disclosure (PGLD) Incident Management Office (IM) using the PII Breach Reporting Form. The link is *PII Breach Reporting Form* . **Call** 267-466-0777 if you have any problems with the online form or have questions about completing the online form. See the **Data Protection and Inadvertent Disclosures** site for additional information about reporting disclosures *Disclosure and Privacy Knowledge Base*. Refer to IRM **3.0.167** General - Losses and Shortages for complete information.
- (3) Designated Remittance Security Coordinators are listed on the Submission Processing, *Security - Remittance Security Coordinators Information page*.
- (4) The employee or manager to whom the Form 809 receipt book was assigned prepares a memorandum report, in quadruplicate and submits the report to their manager. The manager informs TIGTA Office of Investigations and the RSC. A copy of the report is transmitted on Form 795-A, Remittance and Return to the Submission Processing Center remittance processor who files it in place of the missing receipt(s).
- (5) The report contains the following information:
  - Name and post of duty of employee assigned the book
  - Serial number(s) of missing receipt(s)
  - Date the receipts were lost or stolen
  - Circumstances surrounding the loss or theft
  - Statement of action taken to recover receipts
- (6) If the lost or stolen item is part of Form 809 with taxpayer information, then follow the procedure for reporting loss of PII immediately upon discovery and notify the supervisor. Refer to IRM 3.8.47.4.12.

If the Lost or Stolen item is...	Then the responsible employee will...
Part 1	Prepare Form 3244, Payment Posting Voucher, in lieu of Part 1 Enter the serial number of the missing Form 809 on Form 3244. Also, write in the remarks section a statement about the loss. Attach a copy of the memorandum report to notify of the lost or stolen receipt.
Part 2	Fill in the lost receipt number prepare a new Form 809 with the statement Replacement Receipt NO. _____ written across the top of all four copies Issue the duplicate Part 2 to the taxpayer Void the duplicates Parts 1 and 3 and staple them together in reverse order. Part 4 remains with the Form 809 book, marked VOID.
Part 3 and Part 4	Note on the memorandum report that the payment was processed and the date it was processed.

3.8.47.6.20  
(09-15-2023)  
**Recovery of Lost or Stolen Form 809**

- (1) **Field Office Employee Responsibilities:**  
If a reported lost or stolen Form 809 that was reported as a breach is recovered, that had PII, then send an e-mail to \*PII with the IR # of the breach and facts.
- (2) The Remittance Security Coordinator must also be notified when previously reported lost or stolen Form 809 receipts and/or books have been recovered.

3.8.47.6.21  
(10-01-2016)  
**Voiding Recovered Receipts Responsibility**

- (1) If blank Form 809 was lost or stolen and recovered, then deface all remaining receipts with VOID on all four parts of each receipt. If the employee assigned to the book did not void the remaining receipts, then void them at the campus Field Office Payment Processing Unit.

If...	Then...
A single receipt or receipts are separated from the book...	Write VOID on all four parts of Form 809. Staple the parts in reversed order. Write an explanation on the reverse of Part 1.
An entire book...	Keep the book in order and staple the front cover. Attach the memorandum report to the front.

- (2) If Form 809 was required to be voided and was not, then issue Form 5919 Teller's Error Advice for the Improperly Voided error category.

3.8.47.6.22  
(10-01-2020)

**Form 809 Book Re-order  
Procedure for Field  
Assistance Taxpayer  
Assistance Centers**

- (1) Every Form 809, Receipt for Payment of Taxes book contains two copies of a Request for Forms 809, Receipt for Payment of Taxes forms to request a Form 809 book from the Campus. Generally, only one Form 809 book may be assigned at any time. The request is submitted in duplicate. Use one copy of the request a reorder. An employee may EEFax a Form 809 book reorder to their servicing campus.  
Authorization to acquire a Form 809 book is maintained in the Form 809 audit file.
- (2) A Taxpayer Assistance Center (TAC) manager may request more than one book for a high demand area with specific approval of their Area Office Director.  
Refer to IRM 3.8.47.6.23, Procedure for Field Office Payment Processing Unit Clerks on TAC Reorders or Orders for Multiple Forms 809. Management authorization is required because TAC managers must then ensure internal control over Form 809 books and receipts with the same care and precision as cash handling.

3.8.47.6.23  
(10-01-2020)

**Procedure for Field  
Office Payment  
Processing Unit Clerk  
for Multiple Forms 809**

- (1) If authorized by memorandum from Area Office Director, then a Taxpayer Assistance Center may be issued multiple Form 809 books prior to issuance of the 40th receipt.
- (2) Take the following actions upon receipt of an authorized memorandum.
  1. Date stamp and sign receipt of the authorized memorandum.
  2. Review Forms 809 and Form 795-A or any other official remittance transmittal files of the requesting employee to ensure amount of receipts are accounted for as authorized by the manager.
  3. Authorized Issuer will use the e-Trak 809 Database System to issue Form 809 book. The system selects the Form 809, Receipt for Payment of Taxes serial numbers for issuance. An issuer may issue more than one Form 809 book if an employee is approved to have more than one book. An issuer may only issue one Form 809 book to an employee during a transaction in the e-Trak 809 Database System. The issuer may input more than one transaction for an employee if approved.
  4. Issuer must prepare and ship the Form 809 books within two days via overnight traceable mail to the requesting employee or manager, using Form 3210, Document Transmittal. (Contact the requestor within two workdays if unable to ship timely.)
  5. Monitor incoming receipts to ensure the employee has used remaining receipts in order before they have started the new book. If a problem arises, the TAC manager must be contacted immediately for follow-up.
  6. Establish a file folder for each serial numbered book in the Form 809 Part 3 audit file.
  7. File the signed authorization memorandum in the front of the Form 809 Part 3 audit file of the authorized employee. Retain with the closed Form 809 book.
- (3) A requesting employee must expect a four or five workday turnaround time beginning with the time/date of transmission of faxed request. (Consider the time of day of the request). Contact your manager if there is a delay. Group managers must contact the Campus Manager immediately if a disruption of service to taxpayers is imminent.



3.8.47.6.24  
(07-10-2025)  
**Form 809 Review for  
Cash Depositing  
Taxpayer Assistance  
Centers (Austin and  
Kansas City)**

- (1) Taxpayer Assistance Centers (TACs) at some locations have cash pickups by couriers and/or Smart Safes. These TACs use Over the Counter Channel Application (OTCnet) to deposit to designated Treasury General Account (TGA) banks, under the aligned Austin or Kansas City Submission Processing Center Agency Location Code (ALC). Austin services Field Assistance Areas 2 and 3; Kansas City services Field Assistance Areas 1 and 4.
- (2) Field Office Payment Processing Units at Austin and Kansas City review Forms 809 issued by TACs. The listed actions are:
  - a. Check for the serialized Form 809 Part 1 and Part 3 in numerical sequence to make sure it is received.  
If either Part 1 or Part 3 is missing, then issue Form 5919 Teller's Error Advice to the TAC manager. The error category is Missing part of Form 809. Check the Response Required box. State the Form 809 serial number and which part of Form 809 is missing and is to be returned to the campus.
  - b. Check for the Taxpayer's name, TIN, date, employee badge number and signature.
  - c. Check for type of payment, which must be cash. If the payment type is cash, then continue to step 4 below.  
If the payment type indicated is check or money order, then a remittance must be included for the dollar amount of the payment.  
If the money order or check is missing, then inform your manager immediately upon discovery and contact the originator. Issue Form 5919 for Form 809 error for Missing Payment or Incorrect Money Amount as appropriate.
  - d. Check for the 20-digit Deposit Trace ID number which will be entered in the box marked Deposit Trace ID or in the cash conversion space, or both.  
The Deposit Trace ID must begin with the digit number for the aligned campus. The 3rd and 4th digits must be 55.  
If the Deposit Trace ID is missing or incomplete, then issue Form 5919 Teller's Error Advice to the TAC manager. The error category is Trace ID Missing or Incomplete. Include the specific reason for the error in Teller Comments.
  - e. If the payment could not be processed locally at the TAC, and Form 2424 Account Adjustment Voucher was issued, then the TAC employee must annotate Form 2424 in the space provided for the Trace ID.
  - f. File Part 3 of Form 809 in the employee audit file daily. When you place it in the file, place a distinctive check mark and initial the appropriate space on the Form 13174, Teller Checksheat for Form 809 Individual Receipts. Form 809 Part 1 is used to verify cash payments were credited to customer accounts. Verifying that the payment was credited to the correct tax account must be done by the next business day following the business day the Form 809 is received at the campus.
  - g. If TAC employee entered a partial Trace ID, and the payment could not be processed locally, then the TAC employee transships the payment and includes an approved digitally signed Form 2424 Account Adjustment Voucher. **Form 2424** is annotated in the Trace ID space or in the memo section of Form 809 Part 3.

- (3) Field Assistance (FA) designated an analyst to monitor remittance processing in Taxpayer Assistance Centers. The area analyst for remittances by area are listed below:

- a. FA Area 1: Evan Gitson
- b. FA Area 2: Evan Gitson
- c. FA Area 3: Angel R. Patton
- d. FA Area 4: Angel R. Patton

An alert will be posted to SERP if personnel changes.

3.8.47.6.25  
(10-01-2021)

**Form 809 Review for  
Campus Support  
Payments Processed  
Locally (Ogden)**

- (1) Accounts Management (AM) Campus Support sites process tax payments received using Remittance Strategy Paper Check Conversion (RS-PCC). The Ogden Field Office Payment Processing unit services AM Campus Support sites (Andover, Atlanta, Brookhaven, Cincinnati, Fresno, Memphis, Philadelphia) and when reviewing Forms 809 must take the following actions:

Step	Action Needed
1	Check to determine if you have received the serialized Form 809 Parts 1 and 3 in numerical sequence. If either Part 1 or Part 3 of Form 809 is missing, then issue Form 5919 Teller's Error Advice to the manager with response required. The error category is <b>Missing part of Form 809</b> . State what part of Form 809 is missing and required to be provided to the campus. Indicate the serial number(s) of the receipt(s).
2	Check for the Taxpayer's name, Taxpayer Identification Number, date, and employee signature and badge number on the Form 809.
3	Check for type of payment, which may be cash, check or money order. If cash, and less than \$5000, then cash conversion is within 5 workdays, and annotated on Part 3 of Form 809. If cash, and \$5000 or more, then cash conversion is within three work days, and annotated on Part 3 of Form 809. Trace ID number will not be present on Form 809 when received by the Field Office Payment Processing Unit Clerk. Field Office Payment Processing Unit Clerks will verify the payment was processed and annotate Trace ID number. See Step 5.
4	File Part 3 of Form 809 in the appropriate audit file (for the employee) daily. Part 1 of Form 809 will be used to verify the payment(s) were credited to customer accounts.

Step	Action Needed
5	<p>Using Part 1 of Form 809 research IDRS to verify that the payment was credited to the customer account as recorded on the Form 809. Payments must be verified within 10 business days. Once verified, initial in green and annotate the Trace ID number on Part 1 of Form 809 in green.</p> <p>If any payment is credited differently than recorded on the Form 809, count then issue Form 5919 Teller's Error Advice for the employee SEID.</p> <p>The error category is Misapplied Payment.</p> <p>The error type is Misapplied Payment.</p> <p>State where the payment was applied in the teller comments section.</p> <p>Attach supporting documentation to the error notice.</p> <p>If any payment is not showing on IDRS at all after 10 days of the IRS received date, then issue Form 5919 Teller's Error Advice for the Form 809 book. Enter the book serial number and the two-digit individual receipt number leading with zero, for example 01 through 09.</p> <p>The error category is Missing Payment.</p> <p>The error type is Missing Payment.</p> <p><b>Missing Payment</b> errors require response within one workday. The Campus Support manager will respond by providing a copy of the batch listing from the RS-PCC System to reflect that the payment has been processed.</p> <p>File Part 1 of Form 809 in the Form 809 Part 3 audit file when verified and include the batch listing copy provided by the Campus Support manager.</p>
6	<p>If there is a missing payment, and it is not resolved administratively, then you must report the missing payment to your manager. The occurrence must also be reported to the TIGTA Office of Investigations at 800-366-4484, and the local campus Remittance Security Coordinator. Refer to IRM 3.0.167 Losses and Shortages.</p> <p>Record the SAMC incident number in the e-Trak 809 Database System, if applicable, with the Form 5919 Teller's Error Advice. If there is a missing payment and the payment instrument includes PII, then the missing payment must be reported to PGLD/IM using the PII Breach Reporting Form, located at <i>PII Breach Reporting Form</i>. Call 267-466-0777 if you have a problem with the online form or a question about completing the online form. Refer to IRM 3.8.47.4.10, Reporting a Lost Remittance or IRM 3.8.47.11 Reporting a Lost Remittance with PII.</p>

3.8.47.6.26  
(10-01-2019)

**Form 809 Review for  
Submission Processing  
Center (SPC) Cash  
Payment Received in the  
Mail and Local Deposit  
Weekly**

- (1) The Field Office Payment Processing Unit reviews locally issued Form 809 receipts for cash payment(s) received in the mail and deposited weekly as determined by local management.  
If your campus deposits cash daily, then refer to IRM 3.8.47.6.27.
- (2) Submission Processing Centers (SPCs) that deposit cash weekly use one composite Form 4287 Record of Discovered Remittances log for the week. The employee issuing Form 809 receipts for cash received in the mail must annotate the Form 809 serial number adjacent to the cash entry on the corresponding Form 4287.  
The SPC must then balance and reconcile all Form 809 receipts, unidentifiable cash, and the money amount collected and deposited to the penny.  
A separate OTCnet deposit voucher for weekly cash must be created for approval. The OTCnet deposit voucher number and date will be annotated on the weekly Form 4287. Employees issuing Form 809 must annotate the OTCnet voucher number and deposit date on each Form 809 Part 3 included in that deposit. Submit Forms 809 Parts 1 and 3 to the Field Office Payment Processing Unit sequentially for review on the next business day (following the

weekly deposit).

The table below outlines steps for review of Forms 809 by the Field Office Payment Processing Unit.

Step	Action Needed
1	<p>Check to determine if serialized Form 809 Parts 1 and 3 are in numerical sequence and were issued sequentially by date.</p> <p>If either Part 1 or Part 3 of Form 809 is missing, then issue Form 5919 Teller's Error Advice to the manager with response required. The error category is <b>Missing Part of Form 809</b>.</p> <p>State what part of Form 809 is missing and required to be provided to the campus. Indicate the serial number(s) of the receipt(s).</p> <p>If receipts were written out of sequence, then issue then issue Form 5919 Teller's Error Advice to the manager with response required. The error category is <b>Receipt is Received out of Order</b>.</p>
2	<p>Check for Taxpayer's name, address, Taxpayer Identification Number (TIN), date, employee signature, badge number, money amount, tax form, user fee or ACA and the first 14 digits of the Trace ID number.</p> <p>If there are any errors in these critical fields, then issue Form 5919 Teller's Error Advice to the manager. Refer to IRM 3.8.47.7.2.</p>
3	Check for type of payment, which is cash.
4	<p>Check for the OTCnet voucher number and date on Form 809 Part 3. File Part 3 of Form 809 in the audit file (for the employee). Form 809 Part 1 will be used to verify the payment(s) were credited to customer accounts.</p> <p>If the OTCnet voucher number and/or date is not annotated, then issue Form 5919 Teller's Error Advice to the manager with response required. The error category is <b>Cash Conversion or Deposit Info Error</b>. See Step 5.</p>
5	<p>Research IDRS to verify the payment was credited to the customer account accurately as recorded on the Form 809. Payments must be verified within 10 business days. Once verified, initial in green and annotate the remaining 6 digits of the Trace ID number in green.</p> <p>If any payment is credited differently than recorded on the Form 809, or not reflected at all, then issue Form 5919 Teller's Error Advice for the employee SEID.</p> <p>The error category and type is <b>Misapplied Payment</b>.</p> <p>State where the payment was applied or that it is not showing in the teller comments section.</p> <p>Scan and upload the supporting documentation to the error notice.</p> <p>File Part 1 of Form 809 in the Form 809 Part 3 audit file.</p>

Step	Action Needed
6	<p>If there is a missing payment, (a payment not credited to the tax account) and it is not resolved administratively, then you must report it to your manager. The occurrence must also be reported to the TIGTA Office of Investigations at 800-366-4484, and the Office of Privacy, Governmental Liaison and Disclosure (PGLD) Incident Management Office (IM) using the PII Breach Reporting Form, located at <i>PII Breach reporting Form</i>. Call 267-466-0777 if you have a problem with the online form or a question about completing the online form. Also notify the local campus Remittance Security Coordinator. Refer to IRM 3.0.167 Losses and Shortages.</p> <p>Record the incident or breach number in the e-Trak 809 Database System, if applicable, with the Form 5919 Teller's Error Advice.</p>

3.8.47.6.27  
(10-01-2022)

**Form 809 Review for Submission Processing Center (SPC) Cash Payment Received in the Mail and Local Deposit or Cash Conversion Daily**

- (1) The Field Office Payment Processing Unit reviews locally issued Form 809 receipts for cash payment(s) received in the mail and deposited daily as determined by local management. If your campus deposits cash weekly then refer to IRM 3.8.47.6.26. Campuses that deposit daily or convert cash daily use one Form 4287 Record of Discovered Remittances log for the day.
- (2) Submission Processing Centers (SPCs) that deposit cash daily or convert cash daily use one composite Form 4287 Record of Discovered Remittances log for the day. The employee issuing Form 809 receipts for cash received in the mail must annotate the Form 809 serial number adjacent to the cash entry on the corresponding Form 4287.
- (3) **Daily Cash Deposited.**  
Daily cash deposits are balanced, reconciled to all Form 809 receipts, unidentifiable cash, and the money amount collected and deposited to the penny. A separate OTCnet deposit voucher for daily cash received must be created for approval. The OTCnet deposit voucher number and date will be annotated on the daily Form 4287. Employees issuing Form 809 must annotate the OTCnet voucher number and deposit date on each Form 809 Part 3 included in that deposit. Submit Forms 809 Parts 1 and 3 to the Field Office Payment Processing Unit sequentially for review on the next business day (following the daily deposit).
- (4) **Daily Cash Conversion.**  
Cash that is converted at the local credit union to a money order (Austin SPC) by the Form 809 employee and must be balanced and reconciled to the corresponding Form 809 receipt(s), and dollar amounts collected. The Form 809 receipt(s) serial number is noted adjacent to the Form 4287 entry.

**Example:** For example, if you received \$100 from tax account A and \$50 from tax account B, then the dollar amount of the money order must be for \$150. Write the serial number of the money order and date on each corresponding Form 809. Write the Form 809 serial number adjacent to the

\$100 entry for tax account A on the daily Form 4287. Write the Form 809 serial number adjacent to the \$50 entry for tax account B on the daily Form 4287.

The employee issuing the Form 809 must annotate the cash conversion information on the Form 809 Part 3. Process the money order through ISRP as a split payment and the image is retained on the RTR System. Submit Forms 809 Parts 1 and 3 to the Field Office Payment Processing Unit sequentially for review on the next business day (following the daily processing of the money order).

(5) **Form 809 Review in the Field Office Payment Processing Unit.**

The Form 809 employee submits Form(s) 809 Parts 1 and 3 to the Field Office Payment Processing Unit by the next business day following deposit or after the money order is processed through ISRP.

The table below outlines steps for review of Forms 809 by the Field Office Payment Processing Unit.

Step	Action
1	<p>Check to determine if serialized Form 809 Parts 1 and 3 are in numerical sequence and were issued sequentially by date. If either Part 1 or Part 3 of Form 809 is missing, then issue Form 5919 Teller's Error Advice to the manager with response required. The error category is <b>Missing Part of Form 809</b>.</p> <p>State what part of Form 809 is missing and required to be provided to the campus. Indicate the serial number(s) of the receipt(s).</p> <p>If receipts were written out of sequence, then issue Form 5919 Teller's Error Advice to the manager with response required. The error category is <b>Receipt is Received out of Order</b>.</p>

Step	Action
2	Check for Taxpayer's name, address, Taxpayer Identification Number (TIN), date, employee signature, badge number, money amount, tax form, user fee or ACA and the first 14 digits of the Trace ID number on the Form 809. If there are any errors in these critical fields, then issue Form 5919 Teller's Error Advice to the manager.
3	Check for type of payment, which is cash.
4	Check for the OTCnet voucher number and date on Form 809 Part 3. File Part 3 of Form 809 in the audit file (for the employee). Form 809 Part 1 will be used to verify the payment(s) were credited to customer accounts. If the OTCnet voucher number and/or date is not annotated, then issue Form 5919 Teller's Error Advice to the manager with response required. The error category is <b>Cash Conversion or Deposit Info Error</b> . See Step 5.



Step	Action
5	<p>Research IDRS to verify the payment was credited to the customer account accurately as recorded on the Form 809. Payments must be verified within 10 business days. Once verified, initial in green and annotate the remaining 6 digits of the Trace ID number in green.</p> <p>If any payment is credited differently than recorded on the Form 809, credited to a wrong agency location code, or not reflected at all, then issue Form 5919 Teller's Error Advice for the employee SEID.</p> <p>The error category and type is <b>Misapplied Payment</b>.</p> <p>State where the payment was applied or that it is not showing in the teller comments section.</p> <p>Scan and upload supporting documentation to the error notice.</p> <p>File Part 1 of Form 809 in the Form 809 Part 3 audit file.</p>
6	<p>If there is a missing payment, and it is not resolved administratively, then you must report the missing payment to your manager. The occurrence must also be reported to the TIGTA Office of Investigations at 800-366-4484, and the local campus Remittance Security Coordinator and if PII is missing, then also report the breach to PGLD/IM using the PII Breach Reporting Form, located at <i>PII Breaching Reporting Form</i>.</p> <p>Record the incident or breach number in the e-Trak 809 Database System, if applicable, with the Form 5919 Teller's Error Advice.</p>

3.8.47.6.28  
(10-01-2019)  
**Procedure for Transfer  
of Blank Form 809  
Inventory**

- (1) Headquarters may direct the transfer of blank Form 809 book inventory. A transfer is initiated and approval documented in the e-Trak 809 Database System by serial number. The site transferring the inventory is the source site. The site receiving the inventory is the destination site. The table below lists the actions required to transfer blank Form 809 book inventory.

Action	Who
<p>Prepare Form 3210, Document Transmittal listing each Form 809 book serial number.</p> <p>Double wrap each Form 809 book for shipping with 20 books maximum to a box.</p> <p>Each box must have a separate shipment tracking number.</p> <p>Document the shipment tracking number on Form 3210.</p> <p>Refer to IRM 3.8.47.4.8.</p>	Field Office Payment Processing Unit Clerk assigned by campus manager at source site.
<p>Log on e-Trak 809 Database System in Teller role.</p> <ol style="list-style-type: none"> <li>1. From the Tracking In-Box, select Transfer, then New.</li> <li>2. Enter the destination site (from the dropdown menu).</li> <li>3. Enter the reason for the transfer.</li> <li>4. Enter the Form 809 book serial number(s).</li> <li>5. The number of books will appear.</li> <li>6. Save.</li> </ol> <p><b>Note:</b> The campus manager receives an e-mail notification.</p>	Field Office Payment Processing Unit Clerk assigned by campus manager at source site.
<p>Log on e-Trak 809 Database System in Campus Manager role.</p> <p>Click Yes to approve Form 809 book transfer. Save.</p>	Campus Manager of the source site.
<p>Log on e-Trak 809 Database System in Administrator role.</p> <p>Click Yes to approve Form 809 book transfer. Save.</p>	HQ Business Administrator
<p>Log on to e-Trak 809 Database System. From Tracking In box or home page shortcut, select the transfer book serial numbers and enter the shipment tracking information.</p> <p><b>Note:</b> The destination site inspectors receive an e-mail notification.</p>	Field Office Payment Processing Unit Clerk assigned by campus manager at source site.

Action	Who
Log on to e-Trak 809 Database System in Inspector role. Follow procedure for receiving Form 809 inventory, including physical inspection. Refer to IRM 3.8.47.6.5. Refer to Training Publication 12340-004 e-Trak 809 Database System Inspector User Guide for use of e-Trak 809 Database.	Field Office Payment Processing Unit Clerk assigned and campus manager at destination site.
Acknowledge receipt of the Form 809 book(s) and return acknowledgement copies to the source site by EEFax.	Field Office Payment Processing Unit Clerk assigned and campus manager at destination site.
Log on e-Trak 809 Database System in Teller role. Enter confirmation date (date on the acknowledgement copy).	Field Office Payment Processing Unit Clerk assigned by campus manager at source site.

3.8.47.6.29  
(04-16-2024)

**Form 809 Review for  
Seized Cash Deposited  
through Seized Currency  
Collection Network  
(SCCN)**

- (1) The Ogden Field Office Payment Processing Unit clerk will follow these procedures to review Form 809 for seized cash deposited through Treasury's Seized Currency Collection Network (SCCN) .
- (2) When a revenue officer seizes cash, they must complete Form 809 and write "Contents of Cash Register Seized" on top of Form 809 Part 1, per IRM 5.10.3.15.  
After they deposit cash through the SCCN agent, the revenue officer will write the Fedwire confirmation number and date in the cash conversion space of Form 809 Part-3.
  1. Review all critical fields of Form 809 to ensure no markovers. If marked over, then issue Form 5919 for Markover.
  2. Check Deposit Trace ID space to ensure 20 digits for Trace ID or they may use the 15-digit EFT number in the Deposit Trace ID space.
  3. Research IDRS to ensure the payment amount and tax account is accurately credited. If not applied after 10 days, then issue Form 5919 for Missing Payment. If payment is not credited to the correct tax account, then issue Form 5919 for Misapplied Payment.

3.8.47.7  
(10-01-2022)

**Form 5919, Teller's Error  
Advice**

- (1) The Field Office Payment Processing Unit reviews documents and remittances to ensure payments are accurate and timely; that monies received are correct. If a critical error, listed in IRM 3.8.47.7.1 Critical Errors is observed, then a teller inputs Form 5919, Teller's Error Advice, into the e-Trak 809 Database System and the Form 5919 is systemically routed to the manager of record. The Form 5919 is issued for management information, and/or response required/ and/or item must be sent to the campus. A Group Manager responds to a Form 5919 issue as necessary to address the issue. See *809 Receipt Tracking System*.  
The Campus Manager assigns the Field Office Payment Processing Unit Clerk e-Trak 809 Database System access and user roles. Refer to IRM 3.8.47.7.2.

- (2) **Supporting Documentation** is required. Include supporting documentation (that shows the error). Scan and then upload the supporting documentation to your desktop. Save it with a naming convention consistent with the number of the 5919 and date. Then browse to select the file and upload to the Teller's Error Advice. Once you see the file on the Teller's Error Advice screen, then delete that file from your desktop.
- (3) **Teller Comments.** Explain the specific error in the comments section of Form 5919 issued to group managers and the response that is required. If an item is requested, then check the box to indicate a hard copy response is required and enter the item requested.  
For example, if a Form 809 receipt page is missing, then state, Form 809 Receipt Page for serial number nnnnnnn is requested by mm/dd/yyyy. Please send to the (name of the specific Submission Processing Center) and list the specific address. There must be enough information for the group manager to respond.
- (4) A group manager inputs a BEARS request to use the e-Trak 809 Database System for their aligned campus.
- (5) An employee must be added to e-Trak 809 Database System as a record before a Form 5919 Teller's Error Advice can be issued. Refer to IRM 3.8.47.7.2 Preparation of Form 5919 Teller's Error Advice.

3.8.47.7.1  
(10-01-2021)  
**Critical Errors**

- (1) If a **critical error** is observed, then the manager must be informed. Inform the manager through the e-Trak 809 Database System. Input Form 5919 Teller's Error Advice.  
Include the supporting documentation and explain the error, and the required response in the comments field. Follow procedure in IRM 3.8.47.7.2 Preparation of Form 5919 Teller's Error Advice.  
If a or check must be sent to the campus to resolve the error, then check the response required box Yes and select the item from the drop down list or type in the item that must be provided in response to Form 5919 Teller's Error Advice. Include a specific address for the manager to use to send the item to the campus.

**Example:** For example, if Form 809 Part 3 is missing, then the required response is for the manager to state whether they have the Form 809 Part 3 and the specific campus address to send it.

- (2) Critical errors are listed below:
  - a. **Erasure or Alteration or Markover** in a of Form 809.  
(Critical fields are all money amounts, assessment dates, date of issue, employee signature, taxpayer name and TIN.) Official receipts and financial transactions must be accurately documented.  
**Note:** Alteration to a Form 809 by correction tape or fluid is not allowed.
  - b. **Illegible** error is cited for faint carbon or Form 809 receipt with information that cannot be read. Financial transactions must be accurately documented.
  - c. **Missing or Incorrect or Invalid Signature** (on Form 809 receipt serial number) error is cited if an employee shares a Form 809 book; or if signature is missing or does not match the name for the assigned Form 809 book serial number.

- d. **Incorrect Money Amount** error is cited if the money amount is out of balance: overage or shortage. This error category can be cited on any remittance submitted, including Form 809.  
Cite an incorrect money amount if the amount collected disagrees with amount of money on the posting document or official receipt.  
Cite an incorrect money amount if the amount on a transmittal document listed differs from the amount submitted. Also note the transmittal document for acknowledgement.  
Financial transactions must be accurately documented.
- e. **Missing Payment** error is cited if money is not submitted at all. This error category can be cited on any remittance submitted. If the missing payment is with a Form 809 then use the **No Money with Receipt** Form 809 error category.
- f. **Date of Issue Incorrect or Missing** Form 809 error is cited if the date is incorrect or there is no date on the official receipt. If the IRS received date of mm/dd/yyyy is in error, then the collecting employee must initiate an adjustment to ensure the integrity of the IRS received date for accurate crediting to the taxpayer and to the Treasury.
- g. **Taxpayer Name Incorrect** Form 809 error is cited if the name of the taxpayer is incorrectly listed on the official receipt.
- h. **Late remittance** error is cited if Form 809 or other payment has to be processed and was not sent by the next business day and arrived late at the campus. The late remittance error is **not** cited if an office(s) closed during a period of disruption to normal business operations. Examples include offices closed for weather, disaster, government shutdown or a declared national state of emergency.
- i. **Receipt is Received Out of Order** error is cited if Form 809 is written out of sequential date order, or if a higher numerical value receipt is received before the lower numerical value of receipt. For example, if receipt number 18 has an issue date of 10/03/2016; but receipt number 16 has an issue date of 10/05/2016, then it is received out of order ( Receipts issued out of date order, or if received out of sequence).
- j. **Receipt is Missing** error is cited if a Form 809 individual receipt is discovered missing and immediate contact with the originator and campus and/or group manager did not result in locating the receipt.
- k. **Cash Conversion or Cash Deposit Information Missing or Incomplete** error is cited if the cash conversion information or cash deposit information (OTCnet deposit voucher number and date) was either not listed, or not completely listed on the Form 809 Part 3 audit copy. Cash conversion to a money order or cashier's check must be within one workday for field offices.  
If depositing campus cash locally, then deposits less than \$5000 may be conducted weekly, or within one workday if undeposited cash reaches \$5000 or more.  
Use this error category to cite late cash conversion, if applicable. Note the specific reason in Teller Comments and attach supporting documentation.
- l. **Not Returned or Late Confirmation Page Confirming Receipt of Form 809 Book** error is cited if an 809 book or 809 book receipt page is not received timely at the campus. This error category includes recalled Form 809 books.
- m. **Misapplied Payment** error is cited for any incorrect information for applying a payment to the correct tax account or Agency Location Code (ALC). Use this general error category for Form 809 error or employee error. Include an explanation of the specific error in Teller Comments to

- include the statement “If the payment was applied incorrectly, then the field office must initiate an adjustment. A misapplied payment may potentially cause an erroneous refund or adverse impact to the taxpayer.”
- n. **Improperly Voided** error is cited for Form 809 error in voiding without an explanation for the void on the reverse of Part 1 or if all parts of Form 809 are not received. If a Form 809 part is missing, then indicate hard copy response is required in e-Trak 809 Database System. Include an explanation of the specific error in Teller Comments.
  - o. **Missing Form 809 Part 1, 2, 3, 4** error is cited if a required Form 809 Part is not submitted. Part 1 and Part 3 are submitted with payment. Parts 4 are submitted when the book is returned. Part 2 is given to the taxpayer. However, Part 2 is required to be submitted to the campus if the Form 809 receipt is voided. Indicate hard copy response is required and the specific item in e-Trak 809 Database System. Teller comments state what the missing item is and include a statement, “All four parts of Form 809 receipt must be accounted for to ensure remittance security and security of taxpayer information.”
  - p. **Post-Dated Check** error is cited if a check is accepted with a future date. Include a copy of the post-dated remittance as supporting documentation. Teller comments include a statement, “The IRS does not accept post-dated checks. Depositories may return post-dated checks and costs are incurred. If the date on the Form 3244 is in error, then you must initiate an adjustment to ensure the integrity of the IRS received date.”
  - q. **Non-Negotiable Remittance** error is cited if an instrument that is not negotiable is collected.
  - r. **Incorrect Address for Remittance** error is cited if a remittance from a field office is addressed incorrectly. The reason is to inform the field group manager to avoid delays and to state the correct address for remittances for the servicing Field Office Payment Processing Unit.
  - s. **Stale Dated Check** error is cited if a check from a field office is a business or personal check with a stated expiration date and it is beyond that date, or  
 A Treasury check that is more than one year from the date of issuance, or  
 A personal check that is more than 6 months beyond the date the check was written. Include a copy of the stale-dated check as supporting documentation. A stale-dated check is ineligible for processing.  
 A stale-dated check error is not issued during a period of disruption to normal business operations, such as a government shutdown or declared state of national emergency.
  - t. **Document with Potential PII Missing** error is cited if a document that normally contains personally identifiable information is listed on a transmittal and is not included in the package.
  - u. **Potential Unauthorized Access (UNAX) of Internal Computing System** error is cited to inform the manager if it appears an employee-initiated access to their own record in an internal computing system. Integrated Collection System (ICS), Accounts Management System (AMS) and Integrated Data Retrieval System (IDRS) are internal computing systems.
  - v. **System Error** is cited if an error occurs in processing.

**Example:** A payment transaction is still in AP status for 10 days or longer.



3.8.47.7.2  
(10-01-2020)

**Preparation of Form  
5919 Teller's Error  
Advice**

- (1) Use the e-Trak 809 Database System to issue Form 5919 Teller's Error Advice for Form 809 or other critical errors. The table below describes the steps to preparation of Form 5919 Teller's Error Advice:

Item	Action Needed
1	<p>Log in to e-Trak 809 Database System in Teller Role.</p> <p><b>Note:</b> If Teller is not your default role, then select Change Role at the top left of the screen and then select Teller and save.</p>
2	From the Tracking Inbox menu, select Teller's Error Advice; then New Teller Error Advice.
3	Enter the IRS Received Date (the date the field office collected the remittance.)
4	Enter the Campus Received Date (the date the remittance was received at your campus).
5	<p>Enter the Error Issued For selection. If issuing a Form 809 book error, then select Form 809.</p> <p>If issuing an error, and Form 809 is not involved, then select Employee.</p>
6	Enter the Error Issued for Form. This is the form that has the error on it.
7	Select the error category from the dropdown menu.
8	Select the error type from the dropdown menu.
9	<p>Enter the serial number of the Form 809 receipt if a Form 809 error.</p> <p>Enter the SEID of the employee in the Book serial number field if the error does not involve Form 809.</p>
10	<p>The employee name, address, e-mail, telephone, your campus, area name, territory name, group name, group manager SEID, group manager e-mail address, who created the record and date created automatically populates.</p> <p>If the employee is not in e-Trak 809 Database, then you will enter the employee using the Campus Admin role.</p> <p>If you do not have permission for Campus Admin role, then refer it for entry by the Campus Administrator as directed by local management.</p> <p>To add an employee, go to Tracking InBox-Employee - enter the SEID. The information populates from CADS.</p> <p>Then change back to Teller Role. Go to Tracking In Box, then Teller's Error Advice, New Teller Error Advice.</p>
12	<p>Enter an explanation of the error in Teller Comments.</p> <p>Include any corrections or assumptions made at the campus.</p> <p>State what response is required from the group manager.</p> <p>State if an adjustment has to be made by the group manager.</p> <p>Include the correct address for an incorrect address for remittance error.</p>

Item	Action Needed
13	<p>If the error involves a late remittance, then check the appropriate block to indicate the number of days late. Caution: Do not issue an error for late remittance category during a declared state of national emergency.</p> <p><b>Note:</b> If the late remittance was remitted by a revenue officer in Collection, and the revenue officer annotated IRM 5.1.2.4(3) on the transmittal, then annotate IRM 5.1.2.4(3) in the Teller Comments section of Form 5919.</p>
14	<p>Check the Hard Copy response box Yes or No.</p> <p>If a hard copy item has to be returned to the campus in the mail, then the teller must check Yes.</p> <p>Form 5919 must also file a copy of the 5919 in the centralized control file and then follow up on the hard copy item to ensure it is received at the campus.</p> <p>Follow up on centralized control file items as directed by Campus Manager.</p>
15	<p>Save. The system will generate an e-mail to inform the manager that Form 5919 has been entered and route the Form 5919 to the group manager's in box. It goes to the manager of record as on the Corporate Authoritative Directory Service (CADS).</p> <p>The group manager signs on to e-Trak 809 Database and enters any comments. After the group manager saves the record, the System routes the Form 5919 to their assigned campus manager for certification.</p>
16	<p>When the hard copy item is received, a teller must enter the item as received in the e-Trak 809 Database System. The system will generate an e-mail to all teller roles at the campus to notify them the item has been received.</p> <p>If a hard copy item is required to be returned and not entered as received, then e-Trak 809 Database will send an e-mail reminder to the group manager first. Then it will send an e-mail to the territory manager.</p>
17	<p>Generate and review the Hard Copy Report at least once a week to ensure timely follow up on items to be received in the mail.</p>
18	<p>The campus manager may direct a Field Office Payment Processing Unit Clerk to close a Form 5919 without a comment from GM. If directed to do so, then input the statement "Closed Without Comment from GM mm/dd/yyyy".</p>

3.8.47.7.3  
(10-01-2020)  
**Form 5919 Teller's Error  
Advice and Losses and  
Shortages**

- (1) Remittance perfection technicians will record the incident or breach number and the date a loss or shortage is reported when observed during the Form 5919 process. Input this information in the comments section of Form 5919 Teller's Error Advice. Provide a copy of Form 5919 to the campus Remittance Security Coordinator (RSC). Refer to IRM 3.8.47.4.11.

**Example:** A check is missing from a package. You immediately upon discovery inform your manager and input Form 5919 for a missing remittance error category. A hard copy response is required. The required response is that the check is located and sent for processing. State the check for the dollar amount must be sent to the campus address within a working day in the comments field, including the specific address for remittances. The field office manager does not locate the check. Follow IRM 3.8.47.4.11 and report the lost remittance with PII.

The required hard copy response is the remittance for the dollar amount that is missing. If the check is not located by the office, then a reportable loss has been observed during the Form 5919 process. Report the loss to the Office of Privacy, Governmental Liaison and Disclosure (PGLD) Incident Management Office (IM) using the PII Breach Reporting Form, located at *PII Breach Reporting Form*. Call 267-466-0777 if you have a problem with the online form or a question about completing the online form. Notify TIGTA at 800-366-4484 and inform the campus RSC. Record the PII Breach Report number in the comments space of Form 5919.

3.8.47.7.4  
(10-01-2020)  
**Response Required for  
Form 5919 Teller's Error  
Advice**

- (1) Form 5919 Teller's Error Advice is issued to inform a group manager of a critical error through the e-Trak 809 Database System. The system routes the Form 5919 notification to the manager of record and tracks the delivery and response to the issue.  
A comment entered by the group manager is required to document that the manager is aware and/or addressed the issue, and/or to provide additional information. All errors involving Form 809, money amounts, misapplied payments, missing document with potential PII, and missing payment requires a response. If a response is required, and the group manager does not respond, then the system sends an e-mail to notify the manager that their response is overdue.  
If a group manager still does not respond, then the system sends a second reminder.  
If a response is still overdue after 2 reminders, then the Campus Manager will certify the error yes: **No comment from GM**, and a comment on the issue status. The error will appear on the monthly Trends and Patterns Report and/or Late Remittance Report to the Territory Manager and Area Director.  
If a hard copy is required to be returned to the campus to resolve a teller error, then the teller must indicate Yes for Hard Copy required in the e-Trak 809 Database System. Refer to IRM 3.8.47.7.4.1.  
Teller default roles will be prompted by e-Trak 809 Database System that a hard copy item is to be returned to the campus and the item will appear on the Hard Copy Report available to all default teller roles.
- (2) Each Submission Processing Center must maintain a centralized control file for hard copy responses to Form 5919 Teller's Error Advice in chronological date order. Files may be in ascending or descending order as locally directed. The purpose of the centralized control file is to ensure that any hard copy

responses outstanding receive timely follow up.

Filing in date order allows any backup employee or supervisor to identify follow up is necessary.

Hard copies are defined as items, such as documents (or remittances) that have been requested from a field office manager. *For example, if Form 809 Part 3 is missing from a package, then an error notice is issued to the field office manager to retrieve it. The manager's required response is the part 3. A copy of the Form 5919 is placed in the control file waiting for the response.* The table below describes the steps for Form 5919 Teller's Error Advice that must be printed and filed for follow up if a hard copy response must be sent to the campus.

Step	Action
1	Issue Form 5919 Teller's Error Advice.
2	Print Form 5919 from the Reports Menu.
3	File the Form 5919 in the Centralized Control File in the space for the date the response is due (printed on the Form 5919).
4	Campus tellers will receive an e-mail to notify them when the group manager has responded to the Form 5919. After the group manager notifies the campus the hard copy has been mailed, then check the Centralized Control and follow up on hard copy responses, as necessary. At the direction of the Campus Manager, either each teller will follow up daily, or follow up on all hard copy responses may be assigned to one individual daily.

3.8.47.7.4.1  
(10-01-2020)

**Hard Copy Response  
Required for Form 5919  
Teller's Error Advice**

(1) **Hard Copy Response Required.**

If a hard copy item is required to be sent to the campus, such as a required part of Form 809, Form 809 book cover, or missing payment, is more than one day overdue, then contact the group manager directly.

If a payment, Form 809, or other PII is missing and cannot be retrieved, then follow IRM 3.0.167, General - Losses and Shortages . Report the incident to TIGTA Office of Investigations and the local Remittance Security Coordinator (RSC) and the Office of Privacy, Governmental Liaison and Disclosure (PGLD) Incident Management Office (IM) using the PII Breach Reporting Form, located at *PII Breach Reporting Form*. Call 267-466-0777 if you have a problem with the online form or a question about completing the online form.

If a Form 809 item cannot be retrieved, then request a copy of Form 809 Part 4 and verify the payment posted. Include the manager's statement and proof of payment posting in the Form 809 Part 3 audit file. If the payment did not post, then follow IRM 3.0.167, General - Losses and Shortages. Report to TIGTA Office of Investigations and the local RSC and the Office of Privacy, Governmental Liaison and Disclosure (PGLD) Incident Management Office (IM) using the PII Breach Reporting Form, located at *PII Breach Reporting Form*. Call 267-466-0777 if you have a problem with the online form or a question about completing the online form.

3.8.47.7.4.2  
(10-01-2016)

**Documents  
(Non-Remittance) Listed  
on a Transmittal but not  
Received**

- (1) The table below describes the required actions when non-remittance documents are listed on a transmittal but are not received.

Step	Action Needed
1	<p>Verify that all items listed on the transmittal are received. Place a distinctive checkmark next to the listed item to indicate it was received.</p> <p><b>Note:</b> Do not place a distinctive check mark next to an item unless it was received. If an item listed and not received, refer to step 2 below.</p>
2	<p>If a document is listed on a transmittal, but was not received, then inform your manager. Annotate on the Form 795-A that the specific item was listed but not received adjacent to the item. Annotate <b>listed but not received</b>. If the missing item is a tax return or a document that normally contains PII, refer to step 3 below.</p> <p><b>Note:</b> Be careful to mark the correct item without distorting other information.</p>
3	<p>If the missing item is a tax return or a document that normally contains PII, then issue Form 5919 Teller's Error Advice (hard copy response requested) for the employee to retrieve the item. The error category and error type is Document with Potential PII Missing. If a loss of non-remittance item with PII is determined, then report the loss. If the missing document does not normally contain PII, then see Step 4.</p>
4	<p>Initial and date the transmittal and send acknowledgement for non-remittances via E-fax within 10 working days. If a remittance was also listed on the transmittal, then send acknowledgement within 5 working days.</p>

3.8.47.7.4.3  
(10-01-2016)

**Remittances or Forms  
809 Received but not  
listed on Transmittal**

- (1) The table below lists steps to follow when remittances or official receipts are received, but not listed on a transmittal.



Step	Action Needed
1	Verify receipt of all remittances and Forms 809 listed on the transmittal by placing a distinctive check mark next to each listed transmitted remittance or Form 809 received. If a remittance or Form 809 receipt is not listed on a transmittal but was received, then annotate on the transmittal "Remittance \$_____received but not listed on transmittal or Form 809 book #123456 01–23 received but not listed."
2	Issue Form 5919 Teller's Error Advice using e-Trak 809 Database System. Refer to IRM 3.8.47.7.2. Annotate the remittance received but not listed. This is an overage. The error category is INCORRECT MONEY AMOUNT.
3	State the dollar amount of the check or serial number of Form 809 received in Teller Comments. Spell check.
4	Upload a scan of the supporting documentation.

3.8.47.7.5  
(10-10-2018)

**When to Destroy Form 5919 Teller's Error Advice**

- (1) **Form 5919 Teller's Error Advice issued for Form 809, Receipt for Payment of Taxes** are placed and retained in the Form 809 hard copy audit file for the duration of the statute period. The statute period for retention is 3 years from the date the last receipt is issued in the Form 809 book; the statute may be extended if an official matter is unresolved, such as an investigation or audit. Refer to IRM 3.8.47.21.
- (2) Form 5919 Teller's Error Advice issued through e-Trak 809 Database System are retained in the system. Retain hard copies of Form 5919 only when issued for Form 809 official receipts.
- (3) Document 12990, IRS Records Control Schedules (RCS), provides the NARA-approved retention and disposition requirements when eligible records are to be moved to off-site storage, destroyed or deleted.

3.8.47.7.6  
(03-22-2017)

**Processing Non-Critical Errors**

- (1) Non-critical errors include errors on:
  - Transaction Code (TC)
  - Employee number of the originating employee
  - Master File Tax (MFT) code
  - Designated Posting Code (DPC)
  - Any other error, except those that are specifically deemed as critical
- (2) Correct or complete the data. Make markings in green. Annotate correction on Form 795-A or any other official remittance transmittal. It may be necessary to contact the originator for incomplete or corrected data that does not involve money, security or personally identifiable information potential losses.

3.8.47.7.6.1  
(10-01-2022)  
**Designated Payment  
Codes (DPCs)**

- (1) Designated payment codes (DPCs) will be listed on the posting document by the field office employee. If designated payment codes are missing, the Remittance Processing System (RPS) defaults to 00, indicating no DPC code was provided.  
Local management establishes procedure for controlling source documents. In some campuses, Field Office Payment Processing employees review source documents and then route to another area for input. Local management directives may require annotation of 00 to indicate no DPC code was present when received from the field office. Do not issue Form 5919 for payment vouchers with missing DPC codes. Refer to IRM 3.8.45.10.1 Designated Payment Codes (DPCs)
- (2) Each campus must establish a procedure for maintaining internal control of source documents and remittances throughout payment processing, as stated in IRM 3.8.44, Deposit Activity - Campus Deposit Activity. IRM 3.8.44.5.1 states source documents must remain in searchable order until the correction and balancing processes are complete.

3.8.47.7.7  
(09-15-2023)  
**Trends and Patterns  
Report (Monthly Report  
to Managers)**

- (1) The monthly Trends and Patterns Report is a management report based on certified Form 5919 Teller's Error Advice(s). The campus manager has to review and certify each Form 5919 as appropriate with Yes or No, except for the late remittance error category and then distribute the report to second level managers (territory managers and department managers).
- (2) **Campus Manager Procedure for Trends and Patterns Report**  
The campus manager is responsible for management reporting. The Form 5919 appears in your Tracking in box in real time. Refer to Training Publication 12340-005 E-Trak 809 Database System Campus Managers User Guide for user instructions. Take the following action:
  1. Read each Form 5919 Teller's Error Advice issued to ensure it is accurate.
  2. For all error categories *except late remittance*, the campus manager must determine if a teller error is accurate and appears on management reports. Certify yes or no and then click save.  
**Note:** Yes, means the error will appear on management reports. No, means the error will not appear on management reports.
  3. For the *late remittance error category*, the error is automatically certified. If a late remittance error must be removed, then send an e-mail to the HQ Business System Administrator for e-Trak 809 Database System and request removal.

The campus manager logs into the e-Trak 809 Database System. Select **Click here to review the current manager distribution list for monthly Trends and Patterns and Late Remittance Reports and activate automatic distribution of verified reports**. Review the distribution list. If all manager names listed are accurate, then click the yellow button adjacent to the name of the territory manager and the system sends the report. If any manager names are incorrect, or if the manager does not have an approved BEARS request, then have the manager input a request and direct the Campus Administrator to make corrections. Manually generate and send the report if necessary to be timely.

3.8.47.8  
(10-01-2019)

**Procedure for Handling  
TIGTA Investigation or  
Audit Contact**

- (3) The Trends and Patterns Report is due monthly by the 5th business day following the end of the month.
- (1) Remittance processors and others may be contacted by inspectors of the TIGTA Office of Investigations in support of an investigation.
- (2) If contacted by a TIGTA official on site at the campus, the following actions are required:
  - a. Verify the identity of the inspector by looking at their badge or ask to see official identification. Do not release information without appropriate authorization.
  - b. Contact the campus Remittance Security Coordinator (RSC) on the Planning and Analysis (P&A) staff. The RSC will obtain written request to ensure appropriate clearance and coordination. The campus RSC will provide the investigator with the documents or information requested.
  - c. Inform your manager.
- (3) If contacted by a TIGTA or GAO official on site at the campus performing an audit, the following actions are required:
  - a. Verify the identity of the auditor by looking at their badge or ask to see official identification. Do not release information without appropriate authorization.
  - b. Contact the campus TIGTA or GAO audit coordinator on the P&A staff. The P&A analyst will acquire the audit introductory letter to ensure the release of information is appropriate and notify Director Submission Processing GAO and/or TIGTA Coordinator.
  - c. Inform your manager.
- (4) You cannot approve requests for system access for TIGTA or GAO auditors. Director Submission Processing staff coordinate the approval and release of audit information and system access.
- (5) Campus administrator for e-Trak 809 Database System may approve BEARS user requests for servicing managers, employees assigned to the Field Office Payment Processing Unit, and Planning and Analysis staff only. Refer to IRM 3.8.47.4.2.

3.8.47.8.1  
(10-01-2019)

**TIGTA Document Review  
and Request**

- (1) You may be contacted by a TIGTA Office of Investigation official visiting your campus. If you are contacted, then you must contact the local Campus Remittance Security Coordinator (RSC) through your manager. As directed by your manager, and with clearance approval to release a document to the authorized TIGTA official for review, you may provide the requested document through the RSC.
- (2) Generally, actual hard copy documents and remittances must not leave the restricted area (limited area of Receipt and Control). If a TIGTA investigator has been approved for release of actual hard copy document for investigation, and is physically present at the campus requesting possession of a hard copy document, (as necessary for evidence) then take the following actions:
  - a. Assemble the document(s) with the least amount of handling.
  - b. Make 2 photocopies of all document(s) requested.

- c. Retain a complete copy of the package in a permanent file in the Receipt and Control Branch.
  - d. File the other copy of the document in the location where the original document would normally be filed. For example, if a Form 809 Part 3 copy is requested, then place a photocopy of the receipt in the Form 809 Part 3 audit file for the employee. Annotate (ORIGINAL(S) COPY PROVIDED TO TIGTA OFFICER through RSC name \_\_\_\_on (date) and locator information).
  - e. Complete Form 3210, Document Transmittal, listing all identifying information for documents provided, including taxpayer id number, serial number of receipt, date of issuance, name of employee on document. The information must be printed boldly, if handwritten, to ensure all copies are legible. Include the RSC name and TIGTA official's name, address, and telephone number.
  - f. TIGTA official must sign the transmittal acknowledging receipt of the documents.
  - g. Immediately inform your manager.
- (3) If a TIGTA investigator has been approved to receive a scanned copy of an official document, then take the following actions:
- a. Refer the TIGTA official to the Campus Remittance Security Coordinator (RSC). The RSC will send the document to the TIGTA official through EEFax.
  - b. The Campus RSC will request that you scan the requested document. Save it to a folder.
  - c. EEFax the scan copy of the requested document to the RSC.
  - d. Permanently delete the scanned document immediately with confirmation of receipt by the RSC.
- (4) If contacted by TIGTA to open an audit or for audit planning, then inform your manager. You may not approve requests for system access for TIGTA auditors. Headquarters Submission Processing (Director Submission Processing staff) handles all requests for audit information, audit planning and to open an audit. Campus administrator for e-Trak 809 Database System may approve BEARS user requests for servicing managers, employees assigned to the Field Office Payment Processing Unit, and Planning and Analysis staff only.

3.8.47.9  
(10-01-2019)  
**Losses and Shortages  
(including Overages)**

- (1) IRM 3.0.167, General - Losses and Shortages , contains requirements for obtaining restitution for losses or shortage of collections. The loss or shortage must be coordinated with the Remittance Security Coordinator (RSC) in order to satisfy the injured taxpayer and ensure proper accounting in the event relief must be requested. Losses and shortages include tax collection, seized property, loss of official receipts, and disbursement losses (uncollected erroneous refunds) incurred by campuses and field offices.
- (2) Field Directors, Submission Processing are the accountable officers for losses occurring within their accounting jurisdictions until restitution or relief is granted the taxpayer. They may hold, through area directors, officers or employees accountable for losses caused by negligence or misappropriation. (Chief Counsel Opinion, CC:F and M: GLS-277-99, GLS-106896-99, dated April 21, 1999, Accountable Officers).

- (3) Remittance perfection technicians and campus managers may be contacted for assistance with a field office loss case. If contacted for a document request, then refer to IRM 3.8.47.8.1 TIGTA Document Review and Request.
- (4) Overages occur when more money is remitted than posting documents.

3.8.47.9.1  
(10-01-2018)

**Reporting Requirements  
for Losses or Shortages  
and Overages**

- (1) Employees identifying a revenue receipt shortage or overage must immediately notify their supervisor. A loss, shortage or overage may be identified by a field office employee, or by the Submission Processing employee. If discovered by a Submission Processing Center employee, the campus manager contact the field office manager. Form 5919 Teller's Error Advice (hard copy required) must be issued for incorrect money amount or missing remittance as applicable. The required response is for the amount due and corrected information to post the payment(s).
- (2) Field office and Submission Processing Center supervisors, upon receiving notification of a revenue receipt shortage must immediately contact the next level manager and the TIGTA Office of Investigations. All lost cash receipts will be reported to TIGTA and the Remittance Security Coordinator (RSC). Report to Situation Awareness Management Center (SAMC) Web site through the use of the incident reporting link *Incident Entry Form*.
- (3) The field office supervisor must prepare a preliminary memorandum through their Area Director and Field Director, Submission Processing to the Chief Accounting Operations, with a copy to the Deposit Manager. Submission Processing Centers must be notified as soon as possible. Supervisors must forward their employee's loss report with their own report, within 10 workdays to the Campus Submission Processing Director. This initial contact will be followed up with a detailed report as outlined in (4), below and IRM 3.0.167 General - Losses and Shortages.
- (4) The memorandum must include:
  - a. the amount of the loss,
  - b. type of tax,
  - c. identification of the injured taxpayer, if known,
  - d. where the loss appears to have occurred and circumstances surrounding the loss.
- (5) Upon receipt of the memorandum, Chief, Accounting Operations will satisfy the injured taxpayer's loss using the 76XX Account.
- (6) The Deposit Manager will file their copy of the memorandum with the related loss or shortage transmittal.
- (7) Supervisors must require the responsible employee to write a detailed report within five days after the loss occurred. The report must contain the following:
  - a. office location,
  - b. functional area,
  - c. date of occurrence or date discovered,
  - d. employee name and position title,
  - e. amount, kind of tax or fund involved,
  - f. circumstances and appropriate documents.

- (8) Field office managers must forward their employee's loss report with their own report through the Area Director and the Field Director, Submission Processing to the Chief, Accounting within 10 workdays. The supervisor's report must include a summary of internal controls, procedures, and supervisory responsibilities in effect at the time the loss occurred.
- (9) Upon receipt of the reply to the Response Required Form 5919, the Field Office Payment Processing Unit Clerk is no longer be involved in the loss or shortage.

3.8.47.10  
(10-01-2023)

**Summary of Field Office  
Payment Processing  
Reporting Requirements**

- (1) **Strict control of Form 809 official receipts requires meticulous record keeping and filing.**
- (2) Reporting requirements for the Field Office Payment Processing Program for Submission Processing Centers are as follows:
  - a. Campus manager initiates systemic distribution of the Monthly Trends and Patterns Reports to the territory level manager by the 5th business day following the end of the month.
  - b. Campus manager initiates systemic distribution of the Monthly Late Remittance Report to the director level manager by the 5th business day following the end of the month.
  - c. Quarterly Form 809 Inventory Verification is completed by the 10th business day after the end of the quarter. April 15, July 15, October 15, January 15 or next business day.  
At least once a quarter, each Form 809 book in inventory must be verified (that the Form 809 book is still in the inventory) by a manager **without** responsibility for Form 809. The manager conducting the inventory verification is Inspector role in the e-Trak 809 Database System. The inspector inputs an BEARS for access to e-Trak 809 Database for their respective campus. The inspector will access the Unissued Form 809 Book Inventory Report which lists a count of unissued full books and number of receipts by serial number. The physical verification of each Form 809 book in inventory must be witnessed and the inspector will document the verification of inventory in the e-Trak 809 Database System.
  - d. **Annual Reconciliation of Form 809.** At the time of this writing, the annual reconciliation dates are undetermined for fiscal year 2023. The Austin and Kansas City campus manager initiates distribution of the Annual (Official List) for Form 809 Reconciliation through e-Trak 809 Database System on the morning of \_\_\_\_TBD\_\_\_\_. The Ogden campus manager initiates distribution of the Annual (Official List) for Form 809 Reconciliation through e-Trak 809 Database System on the morning of \_\_\_\_TBD\_\_\_\_.  
Austin and Kansas City provide this list to Taxpayer Services Field Assistance and any other servicing office with Form 809 users. Ogden provides this list to SB/SE Collection

**Note:** A deviation was approved for Collection in FY 2020 and FY 2021.

, Accounts Management (), and any other servicing office with Form 809 users.

All managers of Form 809 book employees must document at least one Form 809 book review in the e-Trak 809 Database System during a year



unless a deviation is approved. The timeframe for this review is determined by the business function management.

- e. **Managerial Review.** At least annually, every first line manager must conduct and document reviews of all work performed by their employees in Field Office Payment Processing Program to ensure adherence IRM 3.8.47 guidelines.
- f. **Oversight Responsibility.** At least annually by October 31st, a program review of Field Office Payment Processing must be conducted, by an official designated by the Field Director, Submission Processing for each Submission Processing Center. Headquarters has developed a tool to assist with these reviews. The "Program Review Guide for Field Office Payment Processing" is located on the Submission Processing Sharepoint site: The SP URL is *Field Office Payment Processing*.
- g. **Monitor Hard Copy Responses.** Managers must review the **5919 Teller's Error Advice Hard Copy Report** and the Missing Response Report at least monthly before distributing Trends and Patterns Reports. The purpose of the review is to ensure timely follow up on Hard Copy items. The purpose of reviewing the Missing Response Report is to ensure the campus manager certifies Form 5919.
- h. **Inspection and Verification.** Document inspection of new Form 809 inventory by name of employee and serial number in the e-Trak 809 Database System when implemented using the inspector role. At least once each quarter, ensure the Form 809 on hand inventory is inspected and verified in the e-Trak 809 Database System.
- i. **Provide Inventory Report to Media and Publications.** Provide a report of Form 809 book on-hand inventory to Susanne.Nardini@irs.gov, Supply Management Analyst by the 5th day following the end of the month:  
 Column A Number of unissued Form 809 books in inventory (Balance On Hand)  
 Column B Number of Form 809 books issued to employees (Monthly Customer Issues)  
 Column C Number of Form 809 books transferred to another Submission Processing Center (SPC).  
 Column D Number of Form 809 books received from a vendor or another SPC.
- j. **IDRS Security.** Managers must conduct and document review of their employee IDRS profiles at least once monthly.

3.8.47.10.1  
(10-01-2016)  
**Quarterly Form 809  
Physical Inventory  
Verification by Serial  
Number**

- (1) At least once each quarter, Form 809 on hand inventory must be verified by serial number by a manager without responsibility for Form 809 controls, known as the Inspector. The management official will ensure the number of books in inventory is accurate.

3.8.47.10.2  
(10-01-2018)  
**Teller's Error Advice  
Missing Response and  
Hard Copy Reports**

- (1) The Teller's Error Advice Form 5919 Missing Response Report is a tool to use to determine if group managers have acknowledged Teller's Error Advice notices.  
 Field Office Payment Processing Unit Clerks are required to follow up on hard copy responses the day after they are due. The e-Trak 809 Database System sends an e-mail reminder to users with Teller Role as the primary assignment. Teller Role has access to the Hard Copy Report to view from the home page.

- (2) Campus manager must review the Hard Copy Report at least once weekly from the Home Page of e-Trak 809 Database System. Select Hard Copy Report from the Standard Reports dropdown menu. Provide the report to the Planning and Analysis analyst for Receipt and Control and other management officials as determined by local management. Provide territory and group managers with Missing Response Reports and Hard Copy Reports upon request for their respective areas of authority.
- (3) Campus managers will take appropriate action to ensure timely follow up on any missing hard copy items. The e-Trak 809 Database System sends reminders via e-mail for overdue responses.

3.8.47.10.3  
(09-15-2023)  
**Annual List for  
Reconciliation of Official  
Receipts**

- (1) The campus manager generates the Annual Form 809 List systemically in e-Trak 809 Database System for distribution to managers with Form 809 employees on the date announced.  
Distribution of the annual list is a step in the Annual Reconciliation of Official Receipt process: This is the IRS's internal control to ensure all receipts are accounted for at least annually. Field Directors, Submission Processing must provide certification to the Director, Submission Processing, through the Headquarters Submission Processing program analyst that the center has met the requirements for official receipt reconciliation for the current year by the date announced. Form 809 analysts are located on the Field Office Payment Processing site. *Field Office Payment Processing* Refer to IRM 3.8.47.6.17 for additional information.

3.8.47.11  
(10-01-2019)  
**Special Types of  
Payments**

- (1) This subsection provides instructions for special types of payments that may be received from field offices and require unique procedure.

3.8.47.11.1  
(10-01-2019)  
**Income from Acquired  
Property**

- (1) Income received from acquired property will be forwarded to the Ogden campus via completed Form 2433, Part 7-B, Notice of Seizure. Refer to IRM 5.10.3 , Conducting the Seizure. Refer to IRM 3.8.45 Deposit Activity-Manual Deposit Process.

3.8.47.11.2  
(10-01-2020)  
**Proceeds from the Sale  
of Seized Property**

- (1) Collection employees will forward proceeds from the sale of seized property to the Campus with Part 7-B of Form 2433, Notice of Seizure, as the posting document for proceeds from the sale of seized property. Cash must be converted to check or money order (within 3 business days) prior to transshipping to the Ogden Campus.

3.8.47.11.3  
(10-01-2019)  
**Bankruptcy Trustee and  
Other Insolvency  
Payments**

- (1) Bankruptcy trustee payments are processed by the Centralized Insolvency Operation. All trustees have been requested to send all Bankruptcy Chapter 7 and 13 Trustee payments to the Centralized Insolvency Operation (CIO) address as follows:

Internal Revenue Service  
Centralized Insolvency Operation  
PO Box 7317  
Philadelphia, PA 19101-7317

Misdirected bankruptcy trustee payments would most likely be sent to a field office. If misdirected bankruptcy trustee payments are received in the Submission Processing site, then send via overnight traceable method to CIO at the following address for private delivery service:

Internal Revenue Service  
Mail Stop 5-Q30 133  
2970 Market St  
Philadelphia, PA 19104-5016

A completed Form 3210, Document Transmittal or Form 795-A Remittance and Return Report must accompany the checks. The transmittal must list each payment by the check number and the trustee's last name. (See IRM 5.9.11 Bankruptcy and Other Insolvencies - Insolvency Mail Processing. Refer to IRM 5.9.11.2(9)). Refer to IRM 3.8.47.4.3 Securing Remittances for Transit for procedure on how to send remittances for processing.

- (2) Payments received after bankruptcy discharge (known as post-petition payments) will be sent to Ogden by Collection Field function and are processed in the usual manner.

3.8.47.11.4  
(10-01-2016)  
**Post-Dated Checks**

- (1) **Definition.** This manual defines post-dated checks as remittances accepted in face to face operations with an agreement to present the check for processing at a future date.
- (2) **Policy.** IRS does not accept post-dated checks. Checks are credited to taxpayer accounts as of the official IRS received date. All employees must ensure the integrity of the IRS received date on payment posting vouchers. Process or send for processing on the day of receipt or by the next business day.
- (3) **Accepted in Error.** If a post-dated check is collected in error, then issue Form 5919 Teller's Error Advice for Post-Dated Check error category. Attach supporting documentation (transmittal and check). Ask your manager for guidance regarding return of the post-dated check to the collecting official for action.

3.8.47.11.5  
(10-01-2020)  
**Franked Check**

- (1) A franked check is a check that has been scanned through RS-PCC and marked "Electronically Presented." If a check is marked "Electronically Presented", then it must be processed through RS-PCC. Field offices cannot transship a franked check to a Submission Processing Center for processing unless specifically directed to do so by Headquarters. If the field office has a problem with processing a check through RS-PCC, then refer to IRM 3.8.47.11.5(2).
- (2) **Problem with Franked Check During RS-PCC Processing.**  
If there is an unresolved problem and a franked check cannot be processed through RS-PCC then send the question or issue via e-mail to the RS-PCC Project Team at &TS CAS:SP:ATP:EP:RSPCC on the global address directory. The RS-PCC Team responds within 24 hours.  
If the RS-PCC Team directs that a franked check must be processed manually, then line through "electronically presented" clearly in black and note the transmittal document. Transship the franked check to the servicing Submission Processing Center.

- (3) **Franked Check Received at Submission Processing Center.** Submission Processing Centers (SPCs) must not process a franked check manually without specific authorization. If a franked check is received at the SPC, then take the following actions to avoid a franked check processed twice. The following table lists the steps to follow for a franked check.
1. Review the transmittal document for a specific notation that the check must be manually processed.
  2. If the transmittal document indicates the franked check must be manually processed, then review the check to make sure it has “electronically presented” lined through. If the transmittal document indicates the franked check must be manually processed, and “electronically presented” is lined through, then process the check.
  3. If the franked check does not have “electronically presented” lined through and there is no specific annotation stating to process the check, then issue Form 5919 Teller’s Error Advice for the non-negotiable remittance error category using the e-Trak 809 Database System.

**Note:** Some offices have purchased a check scanner that franks on the reverse of the check.

Teller comments must request the field office group manager to research and determine if the franked check may be manually processed.

State that “physical presentment of check that has been electronically processed may adversely impact the taxpayer”. The group manager can research EFTPS to verify if it has already been processed. Include a copy of the franked check and transmittal as supporting documentation.

4. After the group manager confirms that the check can be processed, then process it. Do not process a franked check without authorization from the field office group manager.
5. If the group manager responds that the franked check has already been processed through RS-PCC, then mail the franked check back to the group manager. The group that processes a check through RS-PCC must also reconcile and then shred the check.

3.8.47.11.6  
(10-01-2016)  
**Minor Coins**

- (1) Minor coins are pennies and nickels. Field offices are not required to accept pennies and nickels for payments of more than twenty-five cents.
- (2) **Reference.** The minor coins of the United States are legal tender for any amount not exceeding 25 cents in any one payment. Act Feb. 12, 1873, Rev. Stat. § 3587, Comp. Stat. § 6574, 6 Fed. Stat. Anno. 2d ed. p. 298.

3.8.47.11.7  
(10-01-2020)  
**Exceptions to Payment Processing**

- (1) On rare occasions, payments are mistakenly routed to Submission Processing that are made payable to Internal Revenue Service or United States Treasury but are not for payment of taxes, deposits, ACA payments or fees. Send the payment and document to the appropriate address for processing.
  - a. Date stamp the document.
  - b. Forward the payment and document within 24 hours of discovery to the address listed on the form.
- (2) Four examples of documents received by campuses that cannot be processed by a campus are:

- a. Form 5434-A, Application for Renewal of Enrollment, for actuaries. Mail these forms and remittances within 24 hours of discovery to the address instructed on the form.
  - b. FMS-133, Direct Deposit Reclamation, must be mailed via United States Postal Service to:  
U.S. Department of the Treasury  
Bureau of Fiscal Service  
Philadelphia Financial Center  
P.O. Box 51318  
Philadelphia PA 19115-6318
- (3) Form 8802, **Application for United States Residency Certification**. IRS will charge a user fee for Form 8802. Taxpayers are instructed to mail Form 8802 and their payment via United States Postal Service to a lockbox address:  
Internal Revenue Service  
P.O. Box 42530  
Philadelphia, PA 19101-2530  
If using a private delivery service, then send to:  
Internal Revenue Service  
2970 Market Street  
BLN #3- E08-123  
Philadelphia, PA 19104-5016  
If a campus or IRS office receives an original Form 8802 with a user fee, then send on the day of receipt or next business day using overnight traceable method, then follow procedure for securing a remittance for transit. Refer to IRM 3.8.47.4.3.
- (4) Bankruptcy trustee payments are processed by Centralized Insolvency Operations. Refer to IRM 3.8.47.11.3 Bankruptcy Trustee Payments.
- (5) Refer to IRM 3.8.47.4.3 Securing Remittances for Transit for security procedures.
- (6) Streamlined Application for Recognition of Exemption Under Section 501(c)(3): Applications for Form 1023 and 1023 EZ payments are made through Pay.gov.

3.8.47.11.8  
(10-01-2020)  
**Voluntary Payment on  
Closed Statute Year**

- (1) Field office employees (Exempt Organizations/Government Entities) that collect a voluntary payment on a closed statute year will send a completed Form 3244-A Payment Posting Voucher and Form 8758 Excess Collections File Addition to the Ogden Field Office Payment Processing Unit. When received at Ogden, follow procedures in IRM 3.8.47.5.2 Examine Field Office Remittance Package, then route the package to Manual Deposit. Manual Deposit will process these payments into 20-0101, Tax Class 1, ANMF DLN.

3.8.47.11.9  
(09-15-2023)  
**Time Value of Money  
Payment**

- (1) Time Value of Money (TVM) Payment: If IRS Independent Office of Appeals or IRS Counsel resolves a TVM issue based on the specified amount method indicated in Revenue Procedure 2002-18, Section 6.02(4), then the IRS will process receipt of the taxpayer's TVM remittance as a "miscellaneous payment" listed as an "Other Credit" on the remittance voucher creditable to account 6400.  
The assigned officer will notify the Manager, Manual Deposit Unit by telephone at 816-XXX-XXXX, that the payment will be sent. Remittances are to be sent to the Kansas City Submission Processing Center at the following address:

Internal Revenue Service  
Submission Processing Center  
333 W. Pershing Rd.  
Kansas City, MO. 64108

Note: Do not send remittances to the Covington, KY address listed in the original Rev. Proc. 2002-18, as this information has changed.

- (2) The transmittal memorandum or remittance voucher, Form 3244 or Form 3244-A, will include the following information in the Remarks Block:
- The payment is a Rev. Proc. 2002-18 Specified Amount payment.
  - The name and TIN of the taxpayer.  
Note: Include the EIN instead of the TIN, if applicable.
  - The type of taxpayer (e.g., LB&I, SBSE, TS).  
Note: This information can be found on IDRS (ENMOD) and is listed as the "BOD-CD", a two character code that identifies the IRS Business Operational Division (BOD) that has overall responsibility for the account at issue.
  - The year(s) to which the payment pertains.  
See IRM 8.7.17, IRS Independent Office of Appeals Remittance Procedures, and IRM 3.8.45.30, Special Types of Deposits, for additional information.

3.8.47.12  
(10-01-2019)  
**Form 2290, Heavy Highway Vehicle Use Tax Return Special Processing Instructions for Ogden**

- (1) Form 2290, Heavy Highway Vehicle Use Tax Return is centrally processed at the Ogden Submission Processing Center (OSPC). The following table describes the actions to be taken at OSPC.
1. Edit the money amount in green only if the money amount on the balance due line or if the check amount is less than full paid, otherwise do not edit.  
Editing the money amount will alert Code and Edit not to send Schedule 1's to taxpayers for Form 2290 that are not full paid.
  2. Pre-sort Forms 2290 full paid and partial paid.
  3. Batching will sort no remit and with remit.
  4. Form 2290 payments and tax returns received at Division of Motor Vehicles (DMV) under the Form 2290 Alternate Proof of Payment Program states are credited to the taxpayer on the official IRS received date, not the date received at the DMV.
  5. Send acknowledgement copies to collecting field offices via EEFax within 5 working days.

3.8.47.13  
(10-01-2022)  
**Receipts for Cash Received in the Mail at Campuses**

- (1) **When is Form 809, Receipt for Payment of Taxes issued?** The IRS does not accept cash payments from taxpayers at campuses. Occasionally, taxpayers send unsolicited cash in the mail. Refer to IRM 3.8.46, Deposit Activity - Discovered Remittance.  
Submission Processing Centers must issue Form 809, Receipt for Payment of Taxes for every tax payment, user fee, or Affordable Care Act payment sent in cash.  
At least two employees must be issued Form 809 book for this reason.  
Employees with blank Form 809 responsibility must have RSTRK with Definer



R activated on their IDRS profile and must not be supervised by the manager with responsibility for Field Office Payment Processing.

- (2) **Prepare Form 809 for Cash Tax Payments Received in the Mail.** The assigned employee will prepare Form 809 for each cash tax payment received per IRM 5.1.2, Field Collecting Procedures - Remittances, Form 809 And Designated Payments. Refer to IRM Exhibit 5.1.2-1 Form 809 Instructions. Form 809 can only be sent to a taxpayer when you know who the taxpayer is: Do not send a Form 809 for an unidentified remittance.

1. Write the Form 809 book serial number and individual receipt number next to the same discovered cash entry for that payment on Form 4287 Record of Discovered Remittances.
2. Record the serial number(s) of bill(s) \$50 or greater on Part 3 of Form 809 in the cash conversion space. If there is not enough space, then use an attachment.
3. Complete Form 809 after the extracted cash is balanced. See IRM 5.1.2, Field Collecting Procedures - Remittances, Form 809 and Designated Payments. Refer to Exhibit 5.1.2-1 Form 809 Instructions. IDRS research may be required to determine the correct taxpayer. Follow IRM 3.8.45, Deposit Activity - Manual Deposit Process, IRM 3.8.45.5.20 Basic Manual IDRS Research for Payment Perfection procedure as directed by local management.

**Example:** Local management may direct that all IDRS research is done by a specific individual or in another unit.

4. Mail Form 809 Part 2 and Notice 428, Thank You (Notice to Taxpayer Acknowledging Receipt of Cash Payment) to the taxpayer.
  5. If your campus is co-located with a credit union or depository, then convert the cash to a money order or cashier's check made payable to the IRS. Annotate the cash conversion information on Part 3 of Form 809. Use care not to obstruct the cash conversion information on Form 809 Part 3, Memo Copy. If there is not enough space to write the required information legibly, then reference an attachment and staple the attachment, labeled Attachment to Form 809 123456-78 to Form 809 Part 3.
  6. Write the OTCnet deposit ticket number (voucher number) and date of deposit in the cash conversion space of Form 809 Part 3. Secure the cash in the safe for the next weekly deposit.
  7. Take Forms 809 Parts 1 and 3 to the Field Office Payment Processing Unit in numeric sequence by the next business day following the cash deposit.
  8. If a taxpayer mails to the campus multiple types of payment (part of the payment in cash and part of the payment is a check), then issue a Form 809 for each type of payment. Issue a Form 809 for cash received and issue a separate Form 809 for the check received. Mail both Forms 809 Part 2 to the taxpayer in the same envelope.
  9. If a Form 809 Part-2 Taxpayer Copy is returned to the campus as undeliverable, then route it to the Field Office Payment Processing Unit to be filed with the Form 809 Part-3 with the same serial number.
- (3) **Procedure for Unidentifiable Cash Received in the Mail.** If cash is received in the mail, and it is impossible to determine the taxpayer, then Form 809 is not required because you have no one to mail it to. Include the dollar amount of unidentifiable cash in with the weekly cash deposit

and annotate the OTCnet voucher number and date of deposit on the Form 4287 Record of Discovered Remittances.

All money amounts received must be balanced and deposited with the weekly cash deposit by the following week. If the aggregate total of cash reaches \$5000, then a special deposit must be scheduled for the following business day.

- (4) **Additional Instruction for Cash Depositing Campuses.** Campuses may deposit cash less than \$ weekly on a day determined by local management. Cash collected will be deposited by the following week on cash deposit day. Write the OTCnet deposit voucher number on Form 809 Part 3 in the cash conversion space. Refer to IRM 3.8.45, Deposit Activity - Manual Deposit Process.

3.8.47.14  
(10-01-2022)  
**Misdirected Remittance  
Type Items for CFO  
Beckley Finance Center**

- (1) Occasionally, field offices receive remittance type items that must be routed to the Beckley Finance Center (BFC). Use United States Postal Service to send to post office box addresses.

<b>If you receive...</b>	<b>Then send it to the CFO Beckley Finance Center (BFC) P.O. Box 9002, 110 N. Heber Street Beckley, WV 25802-9002</b>
Form 6863, Invoice and Authorization for Payment of Administrative Summons Expenses	Send to BFC.
Form 2785, Requisition/Obligation Estimate Adjustment Notice,	Send to BFC.
Blanket Purchase Agreements (BPAs)	Send to BFC.
SF 1034, Public Voucher for Purchases and Services Other Than Personal,	Send to BFC.
SF 1221, Statement of Transactions	Send to BFC.
Form 13135, Internal Revenue Service Bill of Lading	Send to BFC.
Form 12741, Internal Revenue Service Bill of Lading,	Send to BFC.
Form 8546 (Claim for Reimbursement of Bank Charges Incurred Due to Erroneous Service Levy or Misplaced Payment Check)	Send to BFC.
Form (TDF) 32-13.1 (Employee Claim for Loss or Damage to Personal Property) and/or TDF 32-13.2 (Schedule of Property)	Send to BFC.

<b>If you receive...</b>	<b>Then send it to the CFO Beckley Finance Center (BFC) P.O. Box 9002, 110 N. Heber Street Beckley, WV 25802-9002</b>
Form 6888, U.S. Government Purchase - Invoices - Voucher,	Send to BFC.
SF 1145, Voucher For Payment Under Federal Tort Claims Act,	Send to BFC.
SF 1157, Claims For Witness Attendance Fees, Travel, and Miscellaneous Expenses,	Send to BFC.
SF 1012, Travel Voucher	Send to BFC.
Form 8741, Relocation Voucher	Send to BFC.
SF182, Request, Authorization, Agreement and Certification of Training	Send to BFC.
Form 4253, Authorization for Moving Expenses (TIGTA Employees Only) Form 4253A Form 4253B	Send to BFC.
SF 1038 Advance of Funds Application and Account	Send to BFC.

- (2) Beckley Finance Center (BFC) will route any misdirected tax payments received to the Kansas City Submission Processing Center (KCSPC) Accounting for research and processing, using Intragovernmental Payment and Collection (IPAC).  
Refer to IRM 3.17.63 Accounting and Data Control, Redesigned Revenue Accounting Control System, IRM 3.17.63.6.3 for IPAC procedure.  
Agency location code (ALC) for KCSPC is 20090900.  
Treasury Account Symbol (TAS) is 20F3885.11. BETC is COLLBCA.  
When received at KCSPC, tax payments must be re-classified to the 2120 account.  
EEFax or supporting documentation to the RACS Unit, Attention: Denise Shay, at 866-805-2235. The telephone number for the Revenue Accounting Control System (RACS) Unit is 816-499-5872.

3.8.47.15  
(11-26-2025)  
**Voluntary Disclosure Practice**

- (1) Taxpayers that are notified by Criminal Investigation (CI) that a disclosure is preliminarily accepted submit the full voluntary disclosure to the Austin Submission Processing Center. Taxpayers send the voluntary disclosure submission in two separate parts:  
A check payable to the Department of Treasury in the total amount of tax, interest, and penalties along with information identifying the taxpayer name, taxpayer identification number, and years to which the payment applies to:

Internal Revenue Service  
3651 S. I H 35 Stop **1919** AUSC  
Austin, TX 78741  
ATTN: Voluntary Disclosure Practice  
All other required items (except tax payments) must be sent to:

Internal Revenue Service  
3651 S. I H 35 Stop **4301** AUSC  
Austin, TX 78741  
ATTN: Voluntary Disclosure Practice.

- (2) Field Office employees, must send their collected tax payments, including VDP payments received as part of their casework, as aligned and directed by their IRM guidelines for routing collected tax payments.
- (3) Form 14350 Voluntary Disclosure Practice Payment Posting Voucher is used by Austin Manual Deposit to record advance payments, as follows:
  - a. Complete one Form 14350 for each taxpayer.
  - b. Check the appropriate box to indicate if single payment, split payment or multiple payment and indicate the number of checks received and the total dollar amount received.
  - c. Select the appropriate transaction code: Transaction Code (TC) 640 Advanced Payment of Deficiency and secondary TC 570. Select the appropriate DPC code from the drop-down box.  
Use DPC 61 for payment received with an original amended return marked Streamlined Foreign Offshore. Refer to IRM 3.8.45 Deposit Activity - Manual Deposit Process. See IRM 3.8.45.32.2.  
Use DPC 62 for payments received with an original amended return marked Voluntary Disclosure Practice.  
Use DPC 24 for payments received with original amended returns not marked for any other program.
  - d. **Exception.** Checks drawn on foreign banks are exceptions. Complete one Form 3244 Payment Posting Voucher per tax module for manual processing of voluntary payments. Use TC 640, secondary TC 570 and the appropriate DPC code.
- (4) The Manual Deposit function at Austin will process Voluntary Disclosure Practice payments according to IRM 3.8.45 Deposit Activity - Manual Deposit Process. Refer to IRM 3.8.45.32. Refer to IRM 3.17.278, Accounting and Data Control - Paper Check Conversion (PCC) and Remittance Strategy Paper Check Conversion Systems for payment processing guidelines.
- (5) **How to Identify VDP Payments Processed on Tax Accounts.** VDP payments that are processed through RS-PCC can be identified by the Document Locator Number ( DLN) that begins with 81,82 or 83. These payments will also include a 15-digit Electronic Funds Transfer (EFT) number. Tape Edit Processor (TEP) assigns two leading digits (29), which means the Submission Processing Campus Code (Ogden) for RS-PCC. The remaining 15 digits represents the actual EFT Number and identifies the payments as a RS-PCC payment and the site. The Austin payments EFT number will begin with 520 (positions 1 -3). The 8th and 9th position identifies the payment as processed at the Austin Campus and the type of payment. The 8th and 9th position for Austin payments are as follows:

15 Perfect OVDP Payment  
 16 Imperfect OVDP Payment  
 17 Discovered Remittances

3.8.47.16  
 (10-01-2016)  
**Frivolous Checks**

- (1) Occasionally, the IRS has received financial instruments or checks that are frivolous: no basis in law or fact. Characteristics commonly seen on frivolous financial instruments that you must not process:
  - a. A check or financial instrument stating NOT FOR DEPOSIT.  
**EFT ONLY  
 FOR DISCHARGE OF DEBT  
 WITHOUT RECOURSE  
 NOT FOR DEPOSIT  
 DO NOT DEPOSIT  
 ADJUSTMENT/SETOFF/DISCHARGE** on the back is frivolous or a bad check identified as part of a refund scheme.
  - b. A personal check drawn on the Federal Reserve Bank (FRB) is frivolous. FRB does not provide a personal checking account.
  - c. Unusual or missing financial organization name, for example, WeRe Bank.
  - d. Bank of financial institution listed on the check does not exist or has gone out of business.

Forward these non-negotiable instruments to the Frivolous Filer Unit. The address is:

Internal Revenue Service  
 1973 Rulon White Blvd. MS 4450  
 Ogden UT 84404

- (2) See also IRM 3.8.45 Deposit Activity - Manual Deposit Process for Questionable Payments.

3.8.47.17  
 (10-01-2021)  
**e-Trak 809 Database  
 System Technical  
 Difficulty and/or Outage  
 Contingency Plan**

- (1) Submission Processing Field Office Payment Processing Units Centers use the e-Trak 809 Database System for Form 809 internal controls and to report certain errors observed on remittances.  
**Technical Difficulty.** If you encounter technical difficulty with e-Trak 809 Database System, then create and send an e-mail to \*IT e-Trak O&M mailbox on the global address directory. Describe what happened in the body of the e-mail and indicate if you cannot perform a task due to the technical difficulty. Copy your Campus Manager and the Headquarters e-Trak 809 Database System Administrator on the e-mail.  
 Do not send any taxpayer data or information to this e-mail box.
- (2) **Outage (Work Stoppage).** If e-Trak 809 Database System becomes completely inoperable, then you have a work stoppage. The e-Trak 809 Database is maintained by the e-Trak Operations and Maintenance Team. Take the following actions:
  1. Create and send an e-mail to \*IT e-Trak O&M mailbox on the global address directory. Copy your Campus Manager and the e-Trak 809 Database System Administrator on this e-mail marked urgent.
  2. Include a subject title in the e-mail to indicate work stoppage. The subject of the e-mail is "e-Trak 809 Database Work Stoppage" if the system cannot be used at all. Identify your Submission Processing Center. For

example, if you are an Austin campus employee, the subject of the e-mail is **e-Trak 809 Database Work Stoppage - Austin SPC**.

3. Include a description of what happened in the body of the e-mail. State the specific task performed and role at the time the problem happened. For example, **while entering Form 809 receipt 123456-01 in Teller Role, a system error popped up and the system shut down. I was unable to reenter.**
  4. If e-Trak 809 Database System generated a System Error Report, then click on the link to display the details. Use copy or Control-C feature on the keyboard (Ctrl-C) to highlight and copy the error description and then use the paste or Control-V feature on the keyboard (Ctrl-V) to paste the details into the e-mail. This information is helpful for programmer.
  5. Wait for further direction from the e-Trak 809 Database System Operations and Maintenance Team.
- (3) **Alternate Link to e-Trak 809 Database System for Contingency.** The alternate link for contingency to e-Trak 809 Database System is *809 Receipt Tracking System*. Users will log in by Automatic Login.
- (4) If you encounter a temporary loss of e-Trak 809 Database System access (less than an entire working day), then make notes of what needs to be entered or place in a stack and enter the data when normal operations resume.
- If the e-Trak 809 Database system will be down for more than a day, and Headquarters directs implementation of the contingency plan, then refer to IRM 3.8.47.17.1.
1. Create a spreadsheet or handwritten log to be used for listing activities dealing with paper receipt and books by serial number during contingency.
  2. You will not be able to issue Form 5919 Teller's Error Advice in the e-Trak 809 Database system until normal operations resume.
  3. Keep a record of all activities that occur during the system outage in a log and continue to scan supporting documentation.
  4. If a critical error is observed that requires immediate resolution by a group manager, (such as loss or missing money or personally identifiable information (PII), and/or misapplied payment), while the e-Trak Database System is not operational, then download and complete Form 5919 Teller's Error Advice (July 2019 edition) from the Electronic Publishing site: and send it via encrypted e-mail to the field office group manager with a copy to the Campus Manager. The e-mail must state that the **Form 5919 is being sent via e-mail due to an e-Trak 809 Database System outage. This document will be entered when the system resumes operation.**  
Copy the Field Office Payment Processing Unit manager only on the e-mail. Do not copy others on this e-mail.  
Refer to IRM 3.8.47.4.11.
  5. Once the e-Trak 809 Database System is operable, input all data that was recorded manually, including any Form 5919 sent by e-mail.



3.8.47.17.1  
(10-01-2019)  
**Contingency Plan for  
e-Trak 809 Database  
System**

- (1) This subsection outlines the procedure for Headquarters Submission Processing directed implementation of a contingency plan for the Field Office Payment Processing Unit.
- (2) **Form 5919 Teller's Error Advice.** If a critical error is observed that requires immediate resolution by a group manager, (such as loss or missing money or personally identifiable information (PII), and/or misapplied payment), while contingency plan is in effect, then e-Trak 809 Database download and complete Form 5919 Teller's Error Advice (July 2019 edition) . Send the Form 5919 to the manager of record (as listed on Discovery Directory) via secure e-mail. Do not attach the supporting document to the e-mail. The e-mail must state that the **Form 5919 is being sent via e-mail due to an e-Trak 809 Database System outage. This document will be entered when the system resumes operation.**
- (3) **New Blank Form 809 Book Inventory Inspection.** If new blank Form 809 inventory must be added while contingency plan is in effect, then the inspector will complete a list of new blank Form 809 books received and inspected by serial number and sign the listing. All four parts of all 50 receipts in each book must be inspected and note any defects by serial number. Provide the completed and signed listing to the Field Office Payment Processing manager. The inspector will enter the inspection in the e-Trak 809 Database when the system resumes operation.
- (4) **Quarterly Blank Form 809 Verification.** If verification of Form 809 inventory must be completed while contingency plan is in effect, then the inspector will complete a list of blank Form 809 inventory inspected by serial number and sign the listing. Note any defects by serial number. Provide the completed and signed listing to the Field Office Payment Processing manager. The inspector will enter the inspection in the e-Trak 809 Database when the system resumes operation.

3.8.47.18  
(10-01-2016)  
**Erroneous Refund  
Repayment**

- (1) If an erroneous refund check is returned for repayment, then use Transaction Code 720 Refund Repayment to post as a repayment to the tax account through the ISRP system.

3.8.47.19  
(09-15-2023)  
**e-Trak 809 Database  
System Training and  
User Guides**

- (1) User guides that are also training modules for the e-Trak 809 Database System teller, issuer, administrator, inspector, manager and analyst roles are available. The current editions are dated September 2023. Training before using the system is strongly recommended. The system has screen instructions.
  - a. Teller and Issuer Guide, 12340-002
  - b. Campus Administrator Guide, 12340-003
  - c. Inspector Guide, 12340-004
  - d. Campus Manager Guide, 12340-005
  - e. Group Manager Guide, 12340-006
  - f. Business Operating Division Analyst Guide, 12340-007

3.8.47.20  
(10-01-2017)  
**Unclaimed Funds (Letter  
and/or Remittance)**

- (1) *Unclaimed Funds* are funds payable to the Internal Revenue Service, intended for the Field Director, Submission Processing accounting jurisdiction. Refer to IRM 3.0.167, General - Losses and Shortages. IRM 3.0.167.12.

- (2) If a letter and/or remittance for unclaimed funds is received in a field office, then send to the Field Office Payment Processing Unit on a separate Form 3210, Document Transmittal. The Field Office Payment Processing Unit will notify the Remittance Security Coordinator through the Campus Manager.
- (3) The Field Director, Submission Processing is authorized to sign the documents necessary to recover seized money/assets that were paid, collected, or disbursed under Internal Revenue laws.

3.8.47.21  
(08-30-2024)  
**Record Release and  
Retention for Campus  
Field Office Payment  
Processing Unit**

- (1) **Record Retention.** Document 12990, IRS Records Control Schedules (RCS), provides the NARA-approved retention and disposition requirements when eligible records are to be moved to off-site storage, destroyed or deleted. The table lists common records that are under the control of the Field Office Payment Processing Unit manager and guidance.

Type of Record	Document 12990 Reference	Guidance
Form 795-A, Remittance and Return Report	RCS 29, Item 166 for Revenue reports, NARA-approved Job No. NC1-58-83-6, Item 64	Destroy after audit by GAO or when 3 years old, whichever is earlier.
Form 3210, Document Transmittal for remittances	RCS 28, Item 26 for Revenue reports, NARA-approved Job No. NC1-58-83-6	Destroy after audit by GAO or when 3 years old, whichever is earlier.
Form 809, Receipt for Payment of Taxes	RCS 28, Item 42 for Receipts for Payment of Taxes, Form 809, NARA-approved Job No. NC1-58-83-6, Item 35	Destroy 3 years after issuance of last receipt in the book.
Form 3244, Payment Posting Voucher	RCS 29, Item 168 for Posting, Payment and Adjustment Documents which are associated with remittances, NARA-approved Job No. N1-58-94-4	Destroy after IDRS/ACS terminal research unless associated with hard copy for TDA/TDI.

- (2) **Record Release.** Submission Processing employees cannot provide a copy of an official record with Sensitive But Unclassified (SBU) data (including PII and tax information), payment posting document, or Form 809, Receipt for Payment of Taxes without specific approval from the campus manager. If contacted for a copy of an official record with PII or Sensitive But Unclassified information, refer the request to the Field Office Payment Processing Unit manager.

- (3) The Field Office Payment Processing Unit manager may provide a copy of a transmittal to a supervising manager only if required to resolve an official inquiry.

**Example:** A group manager requests an acknowledgement copy of a Form 3210, Document Transmittal stating it was not received in 5 days. Retrieve the copy from the files. Provide the group manager with the date and time the transmission was successfully sent via EEFax number. The group manager retrieves the EEFax.

For example, business related to resolve an official missing item inquiry. Only provide a copy of a remittance acknowledgement to a manager with line authority for the originator.

3.8.47.22  
(10-01-2019)

**How to Report a Work Stoppage (Other than e-Trak 809 Database System)**

- (1) If a technical difficulty occurs that causes a work stoppage that is not the e-Trak 809 Database System, then the problem must be called in by telephone to the Information Technology Help Desk. Immediately inform your manager. Refer to IRM 3.8.47.17 for procedure to report technical difficulty with the e-Trak 809 Database System.
- (2) The campus manager will call or direct that someone call the Information Technology Help Desk at 1-866-743-5748 and select option 2 for Information Technology. If a technical issue causes a work stoppage, the problem must be called in by telephone.

3.8.47.23  
(08-30-2024)

**Consolidation and the Field Office Payment Processing Program**

- (1) **Consolidation Overview.** The IRS consolidated the Fresno Submission Processing functions to Kansas City Submission Processing Center (SPC) effective 8/2/2021. Form 809 processing transitioned 6/1/2021. Austin, Kansas City, and Ogden Submission Processing Centers are continuing sites to process paper remittances. Past ramp down or consolidation efforts called into focus a need for guidance on specific program activities required to close or redirect a Field Office Payment Processing Unit. This subsection provides guidance for Field Office Payment Processing operations that have been directed to cease operations. This procedure is applicable only as directed by Headquarters Submission Processing executive decision.
- (2) **Transition Field Office Payment Processing Unit.**  
Field Office Payment Processing Program operations transition before other deposit functions. The transition is closely coordinated between sites and serviced field functions. Accountability remains with the Field Director, Submission Processing. Field Office Payment Processing is the responsibility of Senior Manager for Operations, Receipt and Control Branch. The organization code is 31000; function 160; program code 38830. This work is performed in the limited area (restricted area) of Receipt and Control.
- (3) **Transition Planning for Form 809 and the Field Office Payment Processing Unit Functions.**  
Field functions that use with Form 809, Receipt for Payment of Taxes consolidate to the new site with planning. The table below lists the planning activities and timetable.

Action	Target for Completion	Responsible
Announce Effective Date of Closure	Beginning of Fiscal Year	HQ Submission Processing (Executive Decision)
Determine effective date for transition for each servicing organization.	6-9 months in advance of consolidation.	HQ Submission Processing and management from consolidating and end state sites.
Develop schedule.	3-6 months in advance of transition date.	HQ Submission Processing and management from consolidating and end state sites
Notify Field function(s).	1-3 months in advance of transition date	HQ Submission Processing
Identify space and security protection safe cabinet(s) for additional blank Form 809 book inventory within the limited area of R&C.	3-6 months in advance of transition date	Operations & P&A managers at end state site.
Transship blank Form 809 inventory to end state site. Teller role will enter transfer by serial number into e-Trak 809 Database System.	6-9 months in advance of transition date.	Operations manager at consolidating site.
Inspect new blank Form 809 inventory and record into e-Trak 809 Database System that is received from the consolidating site. Refer to IRM 3.8.47.6.	6-9 months in advance of transition date.	Operations manager at end state site.
Transport safe cabinets to end state site.	1-3 months after transition date.	HQ Submission Processing Consolidation Team
Transfer Form 809 audit files to end state site. Teller role will input transfer into e-Trak 809 Database System.	2-4 weeks in advance of effective date.	Operations manager at consolidating site.

Action	Target for Completion	Responsible
Redirect field office collected payments to continuing site	6-9 months in advance of consolidation	HQ Submission Processing Consolidation Team
Issue Form 5919 Teller's Error Advice for the Incorrect Address for Remittance Category	Begin 30 days after transition effective date	Operations manager at continuing site. Field Office Payment Processing Unit Manager at Continuing Site
Stop issuing new Form 809 books to field functions.	2-8 weeks in advance of transition date (based on usage of serviced function).	Operations manager at consolidating site.
Ship Form 809 closed books that are under record retention to the Federal Reserve Center (FRC). Coordinate with the local records officer. Provide documentation for retrieval of Form 809 books by serial number to the continuing site and HQ. Refer to IRM 3.8.47.6.16, Record Retention and Destruction of Form 809.	2-4 weeks in advance of closing.	Operations manager at consolidating site. Local Records Officer
Destroy Form 809 records that have met the retention criteria. Coordinate with local records officer. Refer to IRM 3.8.47.6.16, Record Retention and Destruction of Form 809.	2-4 weeks in advance of closing.	Operations manager at consolidating site. Local Records Officer
Obtain authorization memorandums, issue Form 809 books, and create Form 809 audit files for .	2 weeks in advance of the stand-up of.	Operations manager at continuing site.

Action	Target for Completion	Responsible
Process any residual field office payments and transship Field Office Payment Processing documents to continuing site.	After closure of SPC site on stand-up.	
Issue Form 5919 for Incorrect Address for Remittance error category for any residual field office remittance packages sent to a consolidated site.	Begin 30 days after transition effective date	Operations manager at continuing site. Field Office Payment Processing Unit manager.

3.8.47.23.1  
(10-01-2022)

**Field Office Payment  
Processing Unit Closed  
Records to the Federal  
Record Center (FRC)**

- (1) If a Field Office Payment Processing Unit is directed by Headquarters to close, then transfer closed Form 809 and transmittal records (that have no open issues) to the designated Federal Records Center (FRC) servicing your campus. The Field Office Payment Processing Unit manager must contact the Records and Information Management Specialist assigned to the campus to coordinate this activity with the FRC.
- (2) Arrange to ship closed records under retention according to Document 12990, IRS Records Control Schedules (RCS). The servicing FRC for the Austin campus is Fort Worth, Texas.
- (3) Coordinate the timeframe at least two (2) weeks prior to shipping.
- (4) Complete Standard Form 135 (*SF-135*), Records Transmittal and Receipt. Refer to Document 12990, Records and Information Management Records Control Schedules.
- (5) Follow *Document 13144* Proper PII Shipping Procedure to prepare records for transit. Double wrap and affix a label to the inside of the package(s) and the outside of the box. Pack closed Form 809 books in a box of 20-25 to ensure the weight and size is secure for transit. The Form 3210 Document Transmittal must list the Form 809 Book serial numbers contained in the box. For example, Box 1 = Form 809 book serial numbers 00000, 11111, 22222, etc.
- (6) The manager or designee must supervise the loading of the boxes to verify the boxes are loaded securely and in reverse numerical order, this will ensure the first box that's off-loaded will be box number 1.
- (7) The manager will provide a copy of the SF-135, Records Transmittal and Receipt, to the gaining site management, Planning and Analysis, and Headquarters Field Office Payment Processing Program analyst. The gaining site will retrieve a closed Form 809 record officially.



3.8.47.24  
(10-01-2019)  
**IRC Section 965**  
**Payment Processing**

- (1) **Background.** The Tax Cuts and Jobs Act, (enacted on December 22, 2017) created new Internal Revenue Code (IRC) Section 965. Generally, the new IRC 965 imposes a transition tax on untaxed foreign earnings of foreign corporations with U.S. shareholders by deeming those earnings to be repatriated. Foreign earnings held in the form of cash and cash equivalents are taxed at a 15.5 percent rate, and the remaining earnings are taxed at an 8 percent rate. The taxpayer may elect to pay the **transition tax** in installments over an eight-year period.
- (2) **Payment Processing Guidance.** Section 965 amounts must be reported in a particular manner on the tax return. A person that includes an amount in income under section 965 for its 2017 or later tax year is required to include an IRC 965 Transition Tax Statement.  
The transition tax is processed with Transaction Code (TC) 670, Secondary TC 570 and Designated Payment Code (DPC) 64 Designated Payment of Section 965 Tax. Refer to IRM 3.8.45 Deposit Activity - Manual Deposit Process. IRM 3.8.45.5.21 Manual Deposit Process Internal Revenue Code (IRC) Section 965 Payments for procedure.
  - a. Field offices and sites can process transition tax payments through RSPCC.
  - b. Taxpayer Assistance Centers (TACs) with a courier and cash deposit process will process transition tax payments with TC 670/TC 570 AND DPC 64. Refer to IRM 3.17.278, Accounting and Data Control - Paper Check Conversion (PCC) and Remittance Strategy Paper Check Conversion (RS-PCC) Systems.
  - c. Field offices sending a transition tax payment to a campus for processing must annotate TC 670/TC 570 AND DPC 64 on the payment posting voucher.

3.8.47.25  
(10-01-2022)  
**Obtaining User Access**  
**to e-Trak 809 Database**  
**System**

- (1) e-Trak 809 Database System is a management application used by the Field Office Payment Processing Unit for internal control of Form 809, Receipt for Payment of Taxes and management reporting. Managers, Business Operating Division (BOD) analysts, and Field Office Payment Processing Unit Clerks request access through BEARS.
  1. Access BEARS.
  2. From the My Application screen click Request New Application.
  3. Enter PROD USER E-TRAK 809DB in the Application Name box, and select the servicing campus (Austin, Kansas City, Ogden or HQ).  
  
**Note:** HQ is reserved for Headquarter level officials. HQ Admin role is assigned by Headquarters.
  4. Scroll up or down to the application and click Next.
  5. In the Special Instructions box enter the effective date, duration of temporary assignment if applicable and job title or role(s):  
Group Manager - first level supervisor  
Territory Manager - second level manager  
Area Manager - third level (generally, area director or field director)  
Business Operating Division (BOD) Analyst - for reports only  
Teller - Field Office Payment Processing Unit Clerk in the Field Office Payment Processing Unit assigned to input Form 5919  
Issuer - Field Office Payment Processing Unit Clerk in the Field Office Payment Processing Unit assigned to issue Form 809  
Inspector - an individual assigned to inspect new Form 809 inventory and

to conduct the quarterly Form 809 inventory verification

Campus Administrator - an individual assigned to manually update organizational records and approve BEARS

Campus Manager - manager of the Field Office Payment Processing Unit. The backup campus manager uses this role.

6. **Approval.** The BEARS system routes the request for access to your manager for approval, then to the campus administrator or campus manager for approval. The campus manager designates the campus administrator. The campus administrator adds the user to e-Trak 809 Database System.
7. **Delete User.** If use of the e-Trak 809 Database System is no longer required, then input a BEARS to Delete User. The account will be made inactive.
8. **Campus Manager Role.** Only one campus manager is active for a sub-application. Each campus must have a backup campus manager that will be activated after 4 consecutive days of inactivity.
9. **Campus Administrator Role.**  
Campus administrator role will add the approved user to e-Trak 809 Database System as both an employee and a user.  
To add the employee, go to Tracking In Box. Select Employee, then New. Enter the SEID and tab through to complete the other fields.  
To add as a user: From the Administration tab of the home page, select Manage User, then New User. Enter the user's name as displayed on Discovery Directory. The account name is the employee SEID. Authentication type is Single Sign On. Select the Default role requested by the user. If a user has adaptive equipment, then select Usability.  
After entering a new user, perform a search of the employee SEID to ensure that all information populated completely and correctly. From the Search menu, select Employee. Enter the employee SEID. The screen displays name, address, phone, campus alignment, and area information for area, territory and group managers and their SEID and location. If any fields are blank, then do a CADS update and save the record.  
Campus administrator must add employees of approved group manager users. To add the employee, go to Tracking In Box. Select Employee, then New. Enter the SEID and tab through to complete the other fields.
10. **Group Manager Role.** Group manager's direct reports are added to e-Trak 809 Database as employees. A group manager will provide a listing of employees if not on Discovery Directory.

3.8.47.25.1  
(08-30-2024)  
**BEARS Approvers for  
e-Trak 809 Database**

- (1) Each Submission Processing Center (Austin, Kansas City, and Ogden) has a sub-application e-Trak 809 Database System. Access is approved through BEARS. Each campus manager determines the BEARS approvers for their site.
- (2) IRWorks is used to modify or delete BEARS approvers for e-Trak 809 Database. Input an IRWorks request for Catalog Item BEARS (Business Entitlement Access Request) Category: Security and Access Fulfillment Assignment Group: BEARS Technical Support Team. Refer to the example below. Be sure to input your correct NAME for your campus application:
  1. Access IRWorks.
  2. Select Catalog Item BEARS (Business Entitlement Access Request)
  3. Select Category: Security and Access Fulfillment Assignment
  4. Select Group: BEARS Technical Support Team

5. Input the correct name for your application:  
 Austin = PROD USER E-TRAK 809 DB AUSTIN (E-TRAK)  
 Kansas City = PROD USER E-TRAK 809DB KS CITY (E-TRAK)  
 Ogden = PROD USER E-TRAK 809DB OGDEN (E-TRAK)  
 Headquarters = PROD USER E-TRAK 809DB HQ (E-TRAK)
6. Follow the system prompts to modify, add or delete an approver.

3.8.47.26  
(08-30-2024)

**Obtaining User Access  
to Over the Counter  
Channel Network  
(OTCnet)**

- (1) Treasury Over-the-Counter Channel (OTCnet) is a web-based application where federal agencies manage and report all check and cash deposits in one place. It is used for IRS deposit and accounting operations. Local management determines who may have access to OTCnet to perform assigned duties.  
 To obtain user access to OTCnet, you must complete training for the assigned role(s), then submit training certificate(s) of completion, and the Form 15081, Over the Counter Deposit Reporting Network (OTCnet) User Authorization digitally signed by your manager.
- (2) **Training Requirement.** Completion of OTCnet user online training on critical tasks is required for each new user before authorization for a login to OTCnet is given. The required training for your job tasks is identified by training module with an icon. Access the Treasury website. Click on Training. The site is: *OTCnet Training Overview*  
 After completion of the training, print the training certificate of completion in pdf. Submit the training certificate, along with the signed Form 15081 to your servicing OTCnet Local Security Administrator (LSA).
- (3) **Form 15081 Requirement.** Download and complete Form 15081, Over the Counter Deposit Reporting Network (OTCnet) User Authorization, to include your name, SEID, the organization level(s), and the roles you request to perform. The completed Form 15081 must be approved and digitally signed by your manager. Send the completed Form 15081 and certificate of training completion to your servicing OTCnet Local Security Administrator (LSA). See **Document 12829**, General Records Schedule (GRS) 3.2, Item 030 or 031, for the NARA-approved retention/disposition requirement of Form 15081, Over the Counter Deposit Reporting Network (OTCnet) User Authorization.
- (4) **Accept Rules of Behavior.** The LSA will provide a login name. At the initial sign on, OTCnet system prompts the user to read and accept the rules of behavior. After accepting the rules of behavior, you can continue with OTCnet system use.
- (5) **Follow the Applicable IRM.** You must follow the applicable IRM on how OTCnet is used for your function.
  - a. Information for all sites processing through paper check conversion and RSPCC processing, Insolvency payment processing through PCC: refer to IRM 3.17.278, Accounting and Data Control-Paper Check Conversion (PCC) and Remittance Strategy Paper Check Conversion (RS-PCC) Systems.
  - b. Information for sites: see IRM 21.1.7, Accounts Management and Compliance Services Operations - .
  - c. Information for Cincinnati TE/GE user fee processing: see IRM 3.45.1, TE/GE Processing - Processing Employee Plan and Exempt Organization Determination Applications and User Fees.

- d. Information for Submission Processing Center manual deposit processing: refer to IRM 3.8.45, Deposit Activity - Manual Deposit Process.
- e. Information for Submission Processing Center ISRP processing: refer to IRM 3.8.44, Deposit Activity - Campus Deposit Activity.
- f. Information for Taxpayer Assistance Center (TAC) deposits: refer to IRM 21.3.4, Taxpayer Contacts - Field Assistance.
- g. Information for Accounting Redesigned Revenue Accounting Control System (RRACS): refer to IRM 3.17.63, Accounting and Data Control - Redesigned Revenue Accounting Control System and IRM 3.17.64, Accounting and Data Control - Accounting Control General Ledger Policies and Procedures.
- h. Information for Accounting Operations: refer to IRM 3.17.10, Accounting Control General Dishonored Check File (DCF) and Unidentified Remittance File (URF).
- i. Information for property and liquidation specialists: Refer to IRM 5.10.4, Actions Prior to Sale and IRM 5.10.5, Sale Procedures.

- (6) **System Requirement.** OTCnet must have Windows 10 or higher for OTCnet workstations to protect against security threats. As Microsoft no longer supports Windows 7, Windows 7 is no longer compatible with OTCnet. Refer to the OTCnet System Requirement Guide for additional information.
- (7) **OTCnet Local Security Administrator (LSA).** The OTCnet LSA adds, deletes and modifies an OTCnet user account. The LSA uses the information on approved Form 15081. Management of each business function assigns the servicing LSA.
- (8) **Treasury OTCnet Support Center.** The Treasury OTCnet Support Center telephone number is 866-945-7920, and their hours of operation are 6:00 a.m. EST to 7:00 p.m. EST.  
Email at FiscalService.OTCChannel@citi.com.

3.8.47.26.1  
(09-15-2023)  
**OTCnet User Roles for  
ISRP Electronic  
Processing Deposit  
Ticket**

- (1) The ISRP system deployed electronic check processing through OTCnet at the Kansas City, Austin and Ogden Submission Processing Centers in Fiscal Year 2021. ISRP sends electronic check images through OTCnet to Federal Reserve Bank of Cleveland for deposit to the Treasury. Through this process an OTCnet user must retrieve the deposit ticket for ISRP-KCSPC, ISRP-AUSPC, and ISRP-OSPC on the following business day using the OTCNET View Reports and CIRA Viewer roles. An item that failed OTCnet is not included in the deposit ticket. Refer to IRM 3.8.47.26.2 OTCnet Failed Item.

3.8.47.26.2  
(09-15-2023)  
**ISRP Deposit Endpoints  
on OTCnet**

- (1) ISRP electronic check processing sites appear on OTCnet under the organizational hierarchy of the accounting jurisdiction.
  - a. AUSPC Austin Submission Processing Campus  
ISRP AUSPC - ISRP Austin SPC - 2009180001
  - b. KCSPC Kansas City Submission Processing Campus  
ISRP KCSPC - Kansas City MO - 2009090003
  - c. OSPC Ogden Submission Processing Campus  
ISRP OSC - ISRP Ogden SPC - 2009290026
- (2) **OTCnet Training and Job-Aids.** The Treasury offers training and downloadable job-aids on the OTCnet system: *OTCnet Training Overview*.

3.8.47.26.3  
(01-17-2024)

#### OTCnet Failed Item

- (1) An OTCnet failed item is a remittance that was not successfully processed on OTCnet and is not included in the day's deposit ticket. ISRP remittance processing at the Austin, Kansas City and Ogden campuses through OTCnet simultaneously processes the tax account and scans the payment for deposit. The batch scheduler must check for OTCnet failed items at the end of the day or by the following business morning and have failed items removed from the tax account if necessary. Failed Item Code 184 (Reject Corrupt Or Missing Image) does not require removal from the tax account. Generally, a batch scheduler in Receipt and Control refers to IRM 3.8.44.10.6 for procedure. An accounting technician in Dishonored Check Function refers to IRM 3.17.10.2.2.3 for procedure if the failed item has to be removed from the tax account. Failed Item Code 184 (Reject Corrupt Or Missing Image) does not require removing the item from a tax account. Follow IRM 3.8.45 procedure for manual deposit. Follow the steps to search for failed item(s).

- a. Logon to OTCnet in CIRA query role.
- b. Click Check Processing tab.
- c. Select CIRA Query.
- d. Scroll down to Settlement Status and select Failed.
- e. Enter the dates of deposit in the calendar feature.
- f. The display of failed item(s) appears.
- g. Click on the Item Reference Number (IRN) and the check image appears.
- h. If a failed item requires removal from a tax account, then request send an e-mail requesting to the servicing Dishonored Check Function (DCF) e-mail box:  
Austin campus e-mail is &TS OTCnet AUSC ACO on global address directory or ts.otcnet.ausc.aco@irs.gov.  
Kansas City campus e-mail is &TS OTCnet KCSC ACO on global address directory, or ts.otcnet.kcsc.aco@irs.gov.  
Ogden campus e-mail is &TS OTCnet OSC ACO on global address directory or ts.otcnet.osc.aco@irs.gov.

3.8.47.26.4  
(07-11-2024)

#### How to Find ISRP Payment Application on OTCnet

- (1) **Trace Identification Number (TID).** Effective with deployment of ISRP electronic check processing through OTCnet, payment application information is not displayed on the reverse of a check image on OTCnet. You must research payment application on the Remittance Transaction Register (RTR) System by the Trace ID. Refer to IRM 3.5.10 Remittance Transaction Research System for procedure. The Federal Reserve Bank masks personally identifiable information on OTCnet.
- (2) The Item Reference Number (IRN) number begins with the agency location code (ALC) plus 2 of the Submission Processing campus followed by random numbers.
- a. ISRP AUSPC - ISRP Austin SPC - 2009180001
  - b. ISRP KCSPC - Kansas City MO - 2009090003
  - c. ISRP OSC - ISRP Ogden SPC - 2009290026