



# MANUAL TRANSMITTAL

Department of the Treasury  
Internal Revenue Service

3.17.63

MARCH 6, 2019

## EFFECTIVE DATE

(03-06-2019)

## PURPOSE

- (1) This transmits revised IRM 3.17.63, Accounting and Data Control, Redesigned Revenue Accounting Control System.

## MATERIAL CHANGES

- (1) IRM 3.17.63. Substantial revisions were made to this IRM by incorporating procedural updates, making editorial changes for language clarification, web and email addresses. Subsequent changes were made to sections with previously issued IPU.
- (2) IRM 3.17.63. Reformatted the IRM to match the Internal Control Template. This revision altered many subsection numbers within IRM 3.17.63.
- (3) IRM 3.17.63.1.5.3, RRACS User Lockout. This update notifies of the RRACS Lockout process.
- (4) IRM 3.17.63.5.1.2, Trace Identification Reconciliation Procedures. Changed paragraphs 4c and 4d, to say Manager or Lead; changed paragraph 7 to say preparer.
- (5) IRM 3.17.63.5.24, Seized Property (Ogden Only). Updated the processes and forms needed in making deposits from the proceeds from the sale of seized property.
- (6) IRM 3.17.63.6.1, Refund Disbursements. Removed references to the SF 224, Statement of Transactions from refund disbursements.
- (7) IRM 3.17.63.11.6.1, Account 6310, Miscellaneous fees. The number of accounts changed from 7 to 5 in paragraphs (2) and (4).
- (8) IRM 3.17.63.16.23, Identity Theft (IDT) Erroneous Refund (ER) Reports 155A, 155B, 155C. Added this IRM section to clarify the reports.
- (9) IPU 17U1351, issued 09-19-2017, IRM 3.17.63.5.8.4, Lockbox Accounting Package. Revised subsection to state the correct error report.
- (10) IPU 17U1351, issued 09-19-2017, IRM 3.17.63.5.8.5, Integrated Submission and Remittance Processing (ISRP) Accounting Package. Revised subsection to state the correct error report.
- (11) IPU 17U1327, issued 09-12-2017, IRM 3.17.63.5.8.4, Lockbox Accounting Package. Revised subsection to include if any errors occur.
- (12) IPU 17U1327, issued 09-12-2017, IRM 3.17.63.5.8.5, Integrated Submission and Remittance Processing (ISRP) Accounting Package. Revised subsection to include if any errors occur.
- (13) IPU 17U1327, issued 09-12-2017, IRM 3.17.63.5.8.6, Electronic Federal Tax Payment System (EFTPS) Accounting Package (Ogden Only). Revised subsection to include if any errors occur.
- (14) IPU 17U1021, issued 06-16-2017, IRM 3.17.63.5.27, Statement of Difference (SOD) - Overview. Revised subsection for clarity.
- (15) IPU 17U1021, issued 06-16-2017, IRM 3.17.63.5.27.1, Reconciliation of Deposit Differences. Revised subsection for clarity.

- (16) IPU 17U1021, issued 06-16-2017, IRM 3.17.63.6.6, Statement of Difference - Disbursements. Revised subsection for clarity.
- (17) IPU 17U1021, issued 06-16-2017, IRM 3.17.63.6.6.1, Reconciliation of Disbursement Differences. Revised subsection for clarity.
- (18) IPU 17U1021, issued 06-16-2017, IRM 3.17.63.11, Statement of Difference Automation. Deleted and consolidated this subsection into other Statement of Difference subsections.
- (19) IPU 17U1016, issued 06-15-2017, IRM 3.17.63.16.9.1, Central Accounting Reporting System (CARS) Automated Bulk Upload Program. Updated subsection for clarity.
- (20) IPU 17U0739, issued 04-25-2017, IRM 3.17.63.5.14(10). Added an asterisk reference to the note.
- (21) IPU 17U0739, issued 04-25-2017, IRM 3.17.63.5.6.2. Removed TFS 6653 subsection.
- (22) IPU 17U0739, issued 04-25-2017, IRM 3.17.63.5.10.8. Removed duplicate paragraph reference for the 3820.29 Scorecard (Ogden only).
- (23) IPU 17U0727 issued 04-24-2017, IRM 3.17.63.5.27. Updated Statement of Difference Deposit information to reflect the Statement of Difference automation information.
- (24) IPU 17U0727 issued 04-24-2017, IRM 3.17.63.5.27.1. Updated Statement of Difference Reconciliation for deposits.
- (25) IPU 17U0727 issued 04-24-2017, IRM 3.17.63.9.28.2. Deleted TFS 6654/TFS 6655 subsection.
- (26) IPU 17U0727 issued 04-24-2017, IRM 3.17.63.6.6. Updated Statement of Difference Disbursement information to reflect the Statement of Difference automation and the creation of new RACS Reports 0652 and 0653.
- (27) IPU 17U0727 issued 04-24-2017, IRM 3.17.63.6.6.1. Updated Statement of Difference Reconciliation for disbursements.
- (28) IPU 17U0727 issued 04-24-2017, IRM 3.17.63.7. Added a new subsection for the Statement of Difference automation and the creation of new RACS Reports 0652 and 0653.
- (29) IPU 17U0709 issued 04-19-2017, IRM 3.17.63.5.10. Added new subsection Informant Reward Account (Ogden Only).
- (30) IPU 17U0709 issued 04-19-2017, IRM 3.17.63.5.10.9. Added Informant Reward Scorecard Criteria for Appropriation 20X5433.
- (31) IPU 17U0709 issued 04-19-2017, IRM 3.17.63.5.10.3. Removed paragraph 5, Statement of Difference Scorecard Criteria for Balancing (Reconciles to RRACS and Treasury).
- (32) IPU 15U1220, issued 07-24-2015, IRM 3.17.63.9.2.2. Changed Trace ID reconciliation from monthly to annually.
- (33) IPU 15U1220, issued 07-24-2015, IRM 3.17.63.10.3. Removed Pen and Ink references.
- (34) IPU 15U1220, issued 07-24-2015, IRM 3.17.63.9.11.6. Updated information on the treasury account symbol 20F3885 process.
- (35) IPU 15U1220, issued 07-24-2015, IRM 3.17.63.9.11.7(1). Changed PST to local time.
- (36) IPU 15U1220, issued 07-24-2015, IRM 3.17.63.9.11.8. Added a subsection for the scorecard - suspense account 20F3820.29.

- (37) IPU 15U1220, issued 07-24-2015, IRM 3.17.63.14.4.1. Updated the Month End reporting information.
- (38) IPU 15U1220, issued 07-24-2015, IRM 3.17.63.16.2.23(4). Account 2350 updated with instructions and email.
- (39) IPU 15U1220, issued 07-24-2015, IRM 3.17.63. Added email addresses to this section.
- (40) IPU 15U1220, issued 07-24-2015, IRM 3.17.63.22.9.1. Updated information about the Central Accounting Reporting System (CARS) automated bulk upload.
- (41) IPU 15U1220, issued 07-24-2015, IRM 3.17.63.4. Added Return Preparer Misconduct (RPM) to the list of Acronyms.
- (42) IPU 15U1220, issued 07-24-2015, IRM 3.17.63.12.3. Added batch journals 172 (Return Preparer Misconduct) and 173 (Return Preparer Misconduct Write-Off).
- (43) IPU 15U1220, issued 07-24-2015, IRM 3.17.63.17. Added general ledger accounts 1547 (Return Preparer Misconduct), and 6907 (Return Preparer Misconduct Write-Off).
- (44) IPU 15U1220, issued 07-24-2015, IRM 3.17.63.19.1.1. Added batch journals 172 and 173 to the Automated Posting Records.
- (45) IPU 15U1220, issued 07-24-2015, IRM 3.17.63.21.1. Added general ledger accounts 1547 and 6907 to the list of external subsidiary records.
- (46) IPU 15U1032, issued 06-17-2015, IRM 3.17.63.5.7. Removed references to the SF 224 process.
- (47) IPU 15U1032, issued 06-17-2015, IRM 3.17.63.6.1. Replaced RFC confirmation listing with TDO confirmation listing, and replaced references to the SF 224 with the RRACS 031 Report.
- (48) IPU 15U1032, issued 06-17-2015, IRM 3.17.63.8(2). Updated information on the CARS direct reporters.
- (49) IPU 15U1032, issued 06-17-2015, IRM 3.17.63.11(3). Updated list of monthly reports rated on the Scorecard.
- (50) IPU 15U1032, issued 06-17-2015, IRM 3.17.63.9.11.1. Updated instructions for the Month End balancing for the supplemental treasury submissions.
- (51) IPU 15U1032, issued 06-17-2015, IRM 3.17.63.9.11.2. Updated instructions for supplemental treasury submissions.
- (52) IPU 15U1032, issued 06-17-2015, IRM 3.17.63.9.11.3. Updated instructions for the statement of difference summary report and deposit/disbursement reconciliation report.
- (53) IPU 15U1032, issued 06-17-2015, IRM 3.17.63.9.11.6. Updated instructions for HQ CFO scorecard - suspense account 20F3885.
- (54) IPU 15U1032, issued 06-17-2015, IRM 3.17.63.9.11.7. Updated instructions for HQ CFO scorecard - suspense account 20F3500 and 20F3502.
- (55) IPU 15U1032, issued 06-17-2015, IRM 3.17.63.9.28. Updated Information on the Statement of Difference.
- (56) IPU 15U1032, issued 06-17-2015, IRM 3.17.63.9.28.1. Updated information on the Reconciliation of Deposit Differences.

- (57) IPU 15U1032, issued 06-17-2015, IRM 3.17.63.10.1(6). Removed references to the SF 224 from Refund Disbursements.
- (58) IPU 15U1032, issued 06-17-2015, IRM 3.17.63.10.2.5(1). Replaced SF 224 with the treasury supplemental.
- (59) IPU 15U1032, issued 06-17-2015, IRM 3.17.63.10.2.6. Removed subsection, Agency Transfers Form 1081 JV Increase, JV Decrease.
- (60) IPU 15U1032, issued 06-17-2015, IRM 3.17.63.10.3(6). Replaced SF 224 with the manual CARS CTA adjustment.
- (61) IPU 15U1032, issued 06-17-2015, IRM 3.17.63.10.6. Updated information on statement of difference summary report and deposit and disbursement reconciliation reports.
- (62) IPU 15U1032, issued 06-17-2015, IRM 3.17.63.10.6.1. Updated instructions for reconciliation of disbursement differences.
- (63) IPU 15U1032, issued 06-17-2015, IRM 3.17.63.10.6.2. Replaced SF 1081 (Voucher and Schedule of Withdrawals & Credits) with Intragovernmental Payment and Collection System (IPACS).
- (64) IPU 15U1032, issued 06-17-2015, IRM 3.17.63.12.1(5). Replaced SF 224 with RACS 020, 020A and 020B, Statement of Transaction reports.
- (65) IPU 15U1032, issued 06-17-2015, IRM 3.17.63.12.9. In the batch journal input windows, removed window 130, daily wire and window 131, and SF 224, Statement of Transactions.
- (66) IPU 15U1032, issued 06-17-2015, IRM 3.17.63.13.1. Replaced references to the SF 224 with the End of Month Reports.
- (67) IPU 15U1032, issued 06-17-2015, IRM 3.17.63.13.3. Added a scorecard contingency plan to the disaster recovery contingency plan.
- (68) IPU 15U1032, issued 06-17-2015, IRM 3.17.63.14(5). Replaced references to the SF 224 with the RACS 020 report.
- (69) IPU 15U1032, issued 06-17-2015, IRM 3.17.63.14.4. Replaced references to the SF 224 with the Month End reports, and replaced transmission of SF 224 with emailing of the Month End balancing status to the HQ CFO office.
- (70) IPU 15U1032, issued 06-17-2015, IRM 3.17.63.14.4.1. Updated instructions for the Month End reports.
- (71) IPU 15U1032, issued 06-17-2015, IRM 3.17.63.16.2.21(5). Replaced SF 224 with CARS Bulk Upload.
- (72) IPU 15U1032, issued 06-17-2015, IRM 3.17.63.16.2.23(4). Replaced SF 224 with the End of Month Balancing and RACS 020, Statement of Transactions Report.
- (73) IPU 15U1032, issued 06-17-2015, IRM 3.17.63.16.2.35(2). Replaced reported on the SF 224 with reporting directly to CARS.
- (74) IPU 15U1032, issued 06-17-2015, IRM 3.17.63.16.2.36(2). Replaced reported on the SF 224 with reporting directly to CARS.
- (75) IPU 15U1032, issued 06-17-2015, IRM 3.17.63.16.5.1(3). Replaced SF 224, Statement of Transaction process with CARS.

- (76) IPU 15U1032, issued 06-17-2015, IRM 3.17.63.16.5.2(3). Replaced SF 224, Statement of Transaction process with CARS.
- (77) IPU 15U1032, issued 06-17-2015, IRM 3.17.63.16.5.3(3). Replaced SF 224, Statement of Transaction process with CARS.
- (78) IPU 15U1032, issued 06-17-2015, IRM 3.17.63.16.5.4(2). Replaced SF 224, Statement of Transaction process with CARS.
- (79) IPU 15U1032, issued 06-17-2015, IRM 3.17.63.16.5.5(3). Replaced SF 224, Statement of Transaction process with CARS.
- (80) IPU 15U1032, issued 06-17-2015, IRM 3.17.63.16.5.6(3). Replaced SF 224, Statement of Transaction process with CARS.
- (81) IPU 15U1032, issued 06-17-2015, IRM 3.17.63.16.5.7(3). Replaced SF 224, Statement of Transaction process with CARS.
- (82) IPU 15U1032, issued 06-17-2015, IRM 3.17.63.16.5.9(3). Replaced SF 224, Statement of Transaction process with CARS.
- (83) IPU 15U1032, issued 06-17-2015, IRM 3.17.63.16.5.10(3). Replaced SF 224, Statement of Transaction process with CARS.
- (84) IPU 15U1032, issued 06-17-2015, IRM 3.17.63.16.7.1(4). Replaced SF 224, Statement of Transaction process with CARS.
- (85) IPU 15U1032, issued 06-17-2015, IRM 3.17.63.16.7.2(10). Replaced SF 224, Statement of Transaction process with CARS.
- (86) IPU 15U1032, issued 06-17-2015, IRM 3.17.63.16.7.14(3). Replaced SF 224, Statement of Transaction process with CARS.
- (87) IPU 15U1032, issued 06-17-2015, IRM 3.17.63.21.2(1). Removed references to the online daily wire and the SF 224, Statement of Transactions.
- (88) IPU 15U1032, issued 06-17-2015, IRM 3.17.63.21.7. Replaced the SF 224, Statement of Transactions with the RACS 020 report.
- (89) IPU 15U1032, issued 06-17-2015, IRM 3.17.63.21.8. Updated the instructions for the statement of difference summary report and the deposit/disbursement reconciliation report.
- (90) IPU 15U1032, issued 06-17-2015, IRM 3.17.63.21.9. Replaced the RACS 018 and SF 224 with the RACS 020, Statement of Transaction report.
- (91) IPU 15U1032, issued 06-17-2015, IRM 3.17.63.21.9.1. Updated Central Accounting and Reporting the bulk upload instructions.
- (92) IPU 15U1032, issued 06-17-2015, IRM 3.17.63.21.10. Removed subsection SF 224, Statement of Transactions, Supplemental Report for Refund Account 20X0903 (RACS 018).
- (93) IPU 15U1032, issued 06-17-2015, IRM 3.17.63.21.11. Replaced the SF 224, Statement of Transactions with the RACS 020 report.
- (94) IPU 15U1032, issued 06-17-2015, IRM 3.17.63.22.14. Replaced the SF 224, Statement of Transactions with the Central Accounting Reporting System (CARS).
- (95) IPU 15U1032, issued 06-17-2015, IRM 3.17.63.22.15. Added the Suspense Report.

- (96) IPU 15U1032, issued 06-17-2015, IRM 3.17.63.21.22. Replaced the RACS 018 and the SF 224, Statement of Transactions with the RACS 020 report.
- (97) IPU 15U1032, issued 06-17-2015, IRM 3.17.63-1. Added BFS (the Fiscal Service) to the IRM.
- (98) IPU 15U1032, issued 06-17-2015, IRM 3.17.63-2. Removed Form 6652, Statement of Difference for Deposits, Disbursement Transactions.
- (99) IPU 15U1032, issued 06-17-2015, IRM 3.17.63-5. Removed window 130 (Daily Wire), and window 131 (Supplemental Form 224) from the Batch Journal input window options.
- (100) IPU 15U0360, issued 02-23-2015, IRM 3.17.63. Changed Redesign Custodial Accounting Control System to Redesigned Custodial Accounting Control System.
- (101) IPU 15U0289, issued 02-09-2015, IRM 3.17.63.9.11.2(1). Changed the time of when the supplemental is due.
- (102) IPU 15U0281, issued 02-06-2015, IRM 3.17.63.9.11(3). Added paragraph (b) SF 224 Supplemental, Statement of Transaction, and deleted references to the SF 6652.
- (103) IPU 15U0281, issued 02-06-2015, IRM 3.17.63.9.11.1. Added paragraphs (3) and (4) for completeness and accuracy.
- (104) IPU 15U0281, issued 02-06-2015, IRM 3.17.63.9.11.2. Added SF 224 Supplemental, Statement of Transactions.
- (105) IPU 15U0281, issued 02-06-2015, IRM 3.17.63.9.11.3. Added various updates to the Statement of Difference Reconciliation Report, and deleted references to the SF 6652 process.
- (106) IPU 15U0281, issued 02-06-2015, IRM 3.17.63.9.11.4. Revised paragraph (4) to state accuracy. Added paragraphs (6) Aged Reconciled Items, and (7) Unreconciled Items.
- (107) IPU 15U0281, issued 02-06-2015, IRM 3.17.63.9.11.6. Added HQ CFO Scorecard for the Suspense Account 20F3885 Process.
- (108) IPU 15U0281, issued 02-06-2015, IRM 3.17.63.9.11.7. Added HQ CFO Scorecard for the Suspense Account 20F3502 Process.
- (109) IPU 15U0067, issued 01-08-2015, IRM 3.17.63.11.1(2). Changed the word he to the word the.
- (110) IPU 15U0067, issued 01-08-2015, IRM 3.17.63.16.2.24(2). Added that the documentation should go to the Kansas City Special Services team.
- (111) IPU 15U0067, issued 01-08-2015, IRM 3.17.63.21.4. Paragraphs (3) and (4) has been deleted, thus renumbering the other paragraphs.
- (112) IPU 14U1407, issued 10-03-2014, IRM 3.17.63.21.4(2). Changed reports analyst to DBA.
- (113) IPU 14U1406, issued 10-01-2014, IRM 3.17.63.16.6.1(2),(3). Changed the amount of accounts from 7 to 5.
- (114) IPU 14U1396, issued 09-30-2014, IRM 3.17.63.21.6(5). Added a signature, title, and date for the SPC Reports analyst.
- (115) IPU 14U1393, issued 09-29-2014, IRM 3.17.63.16.6.1(c) and (d). Deleted 2380 New Installment Agreement User Fee (20X5432.1), and Reinstated Installment Agreement User Fee (20X5432.2) from the list.



- (116) IPU 14U1392, issued 09-26-2014, IRM 3.17.63.22.4(2). Added the daily trial balance report 003 to the list so it is reviewed for accuracy.
- (117) IPU 14U1269, issued 09-19-2014, IRM 3.17.63.22.6(5). Paragraph 5 added to clarify the reports are reviewed by the reports analyst before it is faxed or emailed to the HQ CFO office and the HQ RRACS team.
- (118) IPU 14U1269, issued 09-19-2014, IRM 3.17.63.9.2.3. This section has been deleted.
- (119) IPU 14U0608, issued 04-02-2014, IRM 3.17.63.6.1(3) b. Added the Control-D file, RPA4140. This clarifies what other files can be provided.

#### **EFFECT ON OTHER DOCUMENTS**

IRM 3.17.63, dated April 1, 2014 is superseded. This IRM also incorporates the following procedural updates issued from April 2, 2014 through September 19, 2017: 14U0608, 14U1269, 14U1392, 14U1393, 14U1396, 14U1406, 14U1407, 15U0067, 15U0281, 15U0289, 15U0360, 15U1032, 15U1220, 17U0709, 17U0727, 17U0739, 17U1016, 17U1021, 17U1327, and 17U1351.

#### **AUDIENCE**

Submission Processing

Ursula S. Gillis  
Chief Financial Officer





3.17.63

Redesigned Revenue Accounting Control System

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- 3.17.63.10.2.10 Account 2315, Arbitrage Receipt (Nominal Account, DR Normal Balance) (TAS 20-3220) (Ogden Only)
  - 3.17.63.10.2.11 Account 2320, Miscellaneous Receipts (Nominal Account, DR Normal) (TAS 20-3220)
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  - 3.17.63.10.2.24 Account 4710, OIC User Fee (Real Account, CR Normal Balance) (TAS 20X5432.4) (Brookhaven, Cincinnati, & Memphis Only)
  - 3.17.63.10.2.25 Account 2410, Refund Repay Principal (Nominal Account, DR/CR Normal Balance) (TAS 20X0903)
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  - 3.17.63.10.2.27 Account 2600, Oil Spill Receipts (Nominal Account, DR Normal Balance) (TAS 20X8185) (Austin Only)
  - 3.17.63.10.2.28 Account 2900, Child Support Receipts (Nominal Account, DR Normal Balance) (TAS 75X6288)
  - 3.17.63.10.2.29 Account 2910, IPACR Receipts (Nominal Account, DR Normal Balance) (TAS 20F3844, formerly TAS 20F3885.11)
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  - 3.17.63.10.3 Account Series 3000, Inventory Accounts

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- 3.17.63.10.3.1 Account 3200, Collateral Held (Real Account, DR Normal Balance) (Ogden Only)
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    - 3.17.63.10.4.12 Account 4150, HQ Due to Treasury, ADA (Journal 028)
    - 3.17.63.10.4.13 Account 4625, Insolvency Suspense (Real Account, CR Normal Balance) (TAS 20F3820)
    - 3.17.63.10.4.14 Account 4626, PFIC Receipts (Real Account, CR Normal Balance)
    - 3.17.63.10.4.15 Account 4701, Liability for Cover over Northern Mariana Islands (NMI) (Real Account, CR Normal Balance) (TAS 20X6737) (Ogden Only)
    - 3.17.63.10.4.16 Account 4702, Liability for Cover over US Virgin Islands (VI) (Real Account, CR Normal Balance) (TAS 20X6738) (Ogden and Austin Only)
    - 3.17.63.10.4.17 Account 4703, Liability for Cover over Guam (Real Account, CR Normal Balance) (TAS 20X6740) (Ogden Only)
    - 3.17.63.10.4.18 Account 4704, Liability for Cover over Samoa (Real Account, CR Normal Balance) (TAS 20X6741) (Ogden Only)
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    - 3.17.63.10.4.20 Account 4720, Sales of Seized Property (Real Account, CR Normal Balance) (Ogden Only)
    - 3.17.63.10.4.21 Account 4730, Miscellaneous Deposit Funds (Real Account, CR Normal Balance)
    - 3.17.63.10.4.22 Account 4750, Anti-Drug Special Fund Liability (Real Account, CR Normal Balance) (TAS 20X5099.1 for deposits) (TAS 20X5099 for disbursements)
    - 3.17.63.10.4.23 Account 4755, Liability for Informant Rewards (Real Account, CR Normal Balance) (TAS 20X5433.1) (Ogden Only)
    - 3.17.63.10.4.24 Account 4765, EFTPS/FPLP Miscellaneous Suspense (Real Account, DR/CR Normal Balance) (Ogden Only)
    - 3.17.63.10.4.25 Account 4801, Approved Vouchers Payable Principal (Real Account, CR Normal Balance)
    - 3.17.63.10.4.26 Account 4802, Approved Vouchers Payable Interest (Real Account, CR Normal Balance)



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- 3.17.63.10.4.27 Account 4803, Approved Vouchers Payable Deposit Fund (Real Account, CR Normal Balance)
  - 3.17.63.10.4.28 Account 4804, Approved Vouchers Payable Anti-Drug Fund (Real Account, CR Normal Balance)
  - 3.17.63.10.4.29 Account 4805, Approved Vouchers Payable Oil Spill Fund (Real Account, CR Normal Balance)
  - 3.17.63.10.4.30 Account 4806, Approved Vouchers Payable Miscellaneous Revenue (Real Account, CR Normal Balance)
  - 3.17.63.10.4.31 Account 4808, Approved Vouchers Payable Informant Rewards (Real Account, CR Normal Balance) (TAS 20X5433)
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  - 3.17.63.10.4.33 Account 4811, Approved Vouchers Payable NMI (Real Account, CR Normal Balance) (TAS 20X6737) (Ogden Only)
  - 3.17.63.10.4.34 Account 4812, Approved Vouchers Payable VI (Real Account, CR Normal Balance) (TAS 20X6738) (Austin & Ogden Only)
  - 3.17.63.10.4.35 Account 4813, Approved Vouchers Payable Guam (Real Account, CR Normal Balance) (TAS 20X6740) (Ogden Only)
  - 3.17.63.10.4.36 Account 4814, Approved Vouchers Payable Samoa (Real Account, CR Normal Balance) (TAS 20X6741) (Ogden Only)
  - 3.17.63.10.4.37 Account 4815, Approved Vouchers Payable Miscellaneous User Fee (Real Account, CR Normal Balance)
  - 3.17.63.10.4.38 Account 4816, Approved Vouchers Payable Photocopy Fee (Real Account, CR Normal Balance) (TAS 20X6877)
  - 3.17.63.10.4.39 Account 4817, Approved Vouchers Payable Original Installment Agreement User Fee (Real Account, CR Normal Balance) (TAS 20X5432.1)
  - 3.17.63.10.4.40 Account 4818, Approved Vouchers Payable Reinstated Installment Agreement User Fee (Real Account, CR Normal Balance) (TAS 20X5432.3)
  - 3.17.63.10.4.41 Account 4819, Approved Vouchers Payable OIC User Fee (Real Account, CR Normal Balance) (TAS 20X5432.4)
  - 3.17.63.10.4.42 Account 4820, Approved Vouchers Payable Reserved (Real Account, CR Normal Balance)
  - 3.17.63.10.4.43 Account 4980, Liability for Inventory Account (Real Account, CR Normal Balance) (Ogden Only)
  - 3.17.63.10.4.44 Account 4985, IPACR Suspense (Real Account, CR Normal Balance)
  - 3.17.63.10.5 Account Series 5000, Disbursement Accounts
    - 3.17.63.10.5.1 Account 5100, Disbursements, Principal (Nominal Account, CR Normal Balance) (TAS 20X0903)

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- 3.17.63.10.5.2 Account 5200, Disbursements, Interest (Nominal Account, CR Normal Balance) (TAS 20X0904)
  - 3.17.63.10.5.3 Account 5301, Disbursement , Miscellaneous Fee (Nominal Account, CR Normal Balance) (TAS 20X5432.5)
  - 3.17.63.10.5.4 Account 5302, Disbursement, Photocopy Fees (Nominal Account, CR Normal Balance) (TAS 20X6877)
  - 3.17.63.10.5.5 Account 5303, Disbursement, Original Installment Agreement (Nominal Account, CR Normal Balance) (TAS 20X5432.1)
  - 3.17.63.10.5.6 Account 5304, Disbursement, Reinstated Installment Agreement (Nominal Account, CR Normal Balance) (TAS 20X5432.3)
  - 3.17.63.10.5.7 Account 5305, Disbursements, OIC User Fee (Nominal Account, CR Normal Balance) (TAS 20X5432.4)
  - 3.17.63.10.5.8 Account 5400, Disbursements, Miscellaneous Revenue (Nominal Account, CR Normal Balance) (TAS 20X1807)
  - 3.17.63.10.5.9 Account 5401, Disbursements, PFIC Revenue (TAS 20X1807) (Ogden Only)
  - 3.17.63.10.6 Account Series 6000, Assessments and Settlements (Nominal Account, CR Normal Balance)
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    - 3.17.63.10.6.3 Account 6330, Debtor Master File Offsets (Nominal Account, CR Normal Balance)
    - 3.17.63.10.6.4 Account 6400, Miscellaneous Revenue Collections (Nominal Account, CR Normal Balance)
    - 3.17.63.10.6.5 Account 6530, Tax Accounts Compromised (Nominal Account, DR Normal Balance)
    - 3.17.63.10.6.6 Account 6540, Small Debits and Credits Cleared (Nominal Account, DR/CR Normal Balance)
    - 3.17.63.10.6.7 Account 6545, BMF 100 Percent Penalty Credit Allowed (Nominal Account, DR/CR Normal Balance)
    - 3.17.63.10.6.8 Account 6550, Withholding Tax Payments Credited to IMF (Nominal Account, DR Normal Balance)
    - 3.17.63.10.6.9 Account 6560, Other Credits Allowed (Nominal Account, DR Normal Balance)
    - 3.17.63.10.6.10 Account 6575, Overpayment Interest Allowed (Nominal Account, DR Normal Balance)
    - 3.17.63.10.6.11 Account 6810, Unapplied Statute Expired Credits (Nominal Account, DR/CR Normal Balance)
    - 3.17.63.10.6.12 Account 6900, Adjustment or Correction of Revenue Receipts (Nominal Account, DR Normal Balance)
    - 3.17.63.10.6.13 Account 6980, Acquired Property Disposed of Other Than Sale (Nominal Account, DR Normal Balance) (Ogden Only)
    - 3.17.63.10.6.14 Account 6985, Profit and Loss on Sale of Acquired Property (Nominal Account, DR/CR Normal Balance) (Ogden Only)
  - 3.17.63.10.7 Account Series 7000, Other Assets

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- 3.17.63.10.7.1 Account 7002, Deposit Funds Receipts/Disbursements (Real Account, DR/CR Normal Balance) (TAS 20X6879)
  - 3.17.63.10.7.2 Account 7003, Anti-Drug Special Fund Receipts/Disbursements (Real Account, DR/CR Normal Balance) (TAS 20X5099.1)
  - 3.17.63.10.7.3 Account 7004, Informant Reward Receipt/Disbursement (Real Account, DR/CR Normal Balance) (TAS 20X5433.1 for receipts and TAS 20X5433 for disbursements) (Ogden Only)
  - 3.17.63.10.7.4 Accounts 7005 – 7008, Cover over Receipts/Disbursement (Ogden Only)
  - 3.17.63.10.7.5 Account 7005, Cover over Receipts/Disbursements-NMI (Real Account, DR/CR Normal Balance) (TAS 20X6737) (Ogden Only)
  - 3.17.63.10.7.6 Account 7006, Cover over Receipts/Disbursements-VI (Real Account, DR/CR Normal Balance) (TAS 6738) (Austin and Ogden Only)
  - 3.17.63.10.7.7 Account 7007, Cover over Receipts/Disbursement-Guam (Real Account, DR/CR Normal Balance) (TAS 20X6740) (Ogden Only)
  - 3.17.63.10.7.8 Account 7008, Cover over Receipts/Disbursement-Samoa (Real Account, DR/CR Normal Balance) (TAS 20X6741) (Ogden Only)
  - 3.17.63.10.7.9 Account 7009, Insolvency (Real Account, DR Normal Balance) (TAS 20F3820)
  - 3.17.63.10.7.10 Account 7100, Property Acquired in Payment of Taxes (Real Account, DR Normal Balance) (Ogden Only)
  - 3.17.63.10.7.11 Account 7210, Confirmed Unclassified Amounts (Real Account, DR Normal Balance) (TAS 20F3820) (Austin, Cincinnati, Kansas City, and Ogden Only)
  - 3.17.63.10.7.12 Account 7220, Unconfirmed Unclassified Amounts (Real Account, DR Normal Balance) (TAS 20F3820) (Austin, Cincinnati, Kansas City, and Ogden Only)
  - 3.17.63.10.7.13 Account 7300, Unconfirmed Debits (Real Account, DR Normal Balance) (TAS 20X6879.09) (Austin, Cincinnati, Kansas City, and Ogden Only)
  - 3.17.63.10.8 Account Series 8000, Work in Process Control Accounts
  - 3.17.63.11 Electronic Transmissions
    - 3.17.63.11.1 Electronic File Processing
      - 3.17.63.11.1.1 Automated Posting Records (Batch)
    - 3.17.63.11.2 Unpostable Applications
      - 3.17.63.11.2.1 New Unpostable Documents
    - 3.17.63.11.3 Service Center (SC) recap of Assessments, Abatements, and Other Post-Journalized Transactions
  - 3.17.63.12 Inventory Control (Ogden Only)
    - 3.17.63.12.1 Seized Property
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    - 3.17.63.12.3 Collateral
  - 3.17.63.13 Subsidiary Records and Reconciling
    - 3.17.63.13.1 Accounting Subsidiaries External to RRACS
    - 3.17.63.13.2 Master File Reconciliation

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3.17.63.14 Accounting Reports and Usage

3.17.63.14.1 Reports

3.17.63.14.2 Print Commands

3.17.63.14.3 Daily Posting Summary (RACS Report 001)

3.17.63.14.4 Daily General Ledger Trial Balance (RACS DTrial Report 003)

3.17.63.14.5 Future General Ledger Trial Balance (RACS Report 043)

3.17.63.14.6 Monthly General Ledger Trial Balance (RACS Report 004)

3.17.63.14.7 Revenue Receipt Classification Summary (RACS Report 014)

3.17.63.14.8 Deposit Tickets and Debit Vouchers (RACS Report 017)

3.17.63.14.9 Standard Form 224, Statement of Transactions (RACS Report 020)

3.17.63.14.9.1 Central Accounting Reporting System (CARS) Automated Bulk Upload Program

3.17.63.14.10 Anti-Drug Special Fund Liability Report (RACS Report 022)

3.17.63.14.11 Net Tax Refund Report (RACS Report 023)

3.17.63.14.12 The Net tax refund report (NTRR) Suspense Report (RACS Report 044)

3.17.63.14.13 Informant Claim Reward Report (RACS Report 0128) (Ogden Only)

3.17.63.14.14 Photocopy Fee Report (RACS Report 0129)

3.17.63.14.15 IPACR Report (RACS Report 0130)

3.17.63.14.16 Seized, Acquired and Collateral Area Office Inventory Detail Report (RACS Report 135)

3.17.63.14.17 Offer-in-Compromise Area Office Inventory Detail Report (RACS Report 136)

3.17.63.14.18 Miscellaneous Deposit Inventory Detail Report (RACS Report 137)

3.17.63.14.19 IPACD Report (RACS Report 138)

3.17.63.14.20 Insolvency Suspense Report (RACS Report 139)

3.17.63.14.21 Passive Foreign Investment Company Suspense Report (RACS Report 144)

3.17.63.14.22 Standard Form 224 Detail Report (RACS Report 145)

3.17.63.14.23 Identity Theft (IDT) Erroneous Refund (ER) Reports 155A, 155B, 155C

3.17.63.14.23.1 IDT ER Monthly Activity Report (RACS Report 155A)

3.17.63.14.23.2 IDT ER Year-to-Date Summary Report (RACS Report 155B)

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3.17.63.14.24 Taxpayer Assistance Center (TAC) Cash Deposits (Area Office Remittance Reports)



3.17.63.1  
(03-06-2019)  
**Program Scope and Objectives**

- (1) Purpose: This Internal Revenue Manual (IRM) provides policies and procedures for the Redesigned Revenue Accounting Control System (RRACS).
- (2) Audience: The primary users of this IRM are Submission Processing (SP) staff.
- (3) Policy Owner: The Chief Financial Officer (CFO) owns these IRM policies.
- (4) Program Owner: Financial Management, Custodial Accounting Office, Custodial Systems and Analysis Section is the group responsible for overseeing this IRM, and providing guidance.
- (5) Primary Stakeholders: Custodial Accounting Control Units throughout the CFO Submission Processing Centers (SPC).
- (6) Primary Goals: To provide efficient work flow guidance, ultimately achieving reporting accuracy for revenue and refunds.

3.17.63.1.1  
(03-06-2019)  
**Background**

- (1) This IRM describes the accounting procedures for the Redesigned Revenue Accounting Control System (RRACS). It covers the maintenance and responsibility of SPC general ledger accounts, specific accounting programs, reports and internal controls. These controls are necessary to comply with all administrative and legal requirements of the IRS, the Department of the Treasury, and the Government Accountability Office (GAO).
- (2) Redesigned Revenue Accounting Control System (RRACS) Overview - RRACS is a automated system used to provide accounting control for all custodial accounting transactions. The database, located at ECC-MTB, consists of general ledger accounts, plus a variety of internal records used for balancing and reporting. Formatted reports can be generated for all regular accounting financial reports.

**Note:** IRM deviations must follow IRM 1.11.2.2.4, When procedures deviate from the IRM.

3.17.63.1.2  
(03-06-2019)  
**Authorities**

- (1) The authorities for this IRM include:
  - a. 31 USC (United States Code) Chapter 11, *The Budget and Fiscal, Budget, and Program Information*.
  - b. *Government Accountability Office Policy and Procedures Manual for Guidance of Federal Agencies*.
  - c. 31 USC 3512, *Executive Agency Accounting and other Financial Reports and Plans*.
  - d. 44 USC 3309, *Preservation of Claims of Government Until Settled in Government Accountability Office (GAO)*.

3.17.63.1.3  
(03-06-2019)  
**Responsibilities**

- (1) This section provides responsibilities for:
  - a. Chief Financial Officer
  - b. Deputy CFO
  - c. Associate CFO for Financial Management
  - d. Deputy ACFO for Custodial Financial Management
  - e. Director, Custodial Accounting Office
  - f. Chief, Custodial Systems and Analysis section
  - g. Enterprise Computing Center, Martinsburg (ECC-MTB)
  - h. Submission Processing Center

3.17.63.1.3.1 (03-06-2019) <b>Chief Financial Officer</b>	(1) The CFO is responsible for establishing financial policy for the management and reporting of the custodial assets.
3.17.63.1.3.2 (03-06-2019) <b>Deputy Chief Financial Officer</b>	(1) The Deputy CFO provides direction on financial management, ensures financial products are properly presented and maintained, and ensures financial systems are compliant with federal standards.
3.17.63.1.3.3 (03-06-2019) <b>Associate Chief Financial Officer for Financial Management</b>	(1) The Associate Chief Financial Officer for Financial Management is responsible for establishing, maintaining, and ensuring compliance with custodial revenue policy and procedures, custodial accounting operations and financial reporting.
3.17.63.1.3.4 (03-06-2019) <b>Deputy Associate Chief Financial Officer for Custodial Financial Management</b>	(1) The Deputy Associate Chief Financial Officer for Custodial Financial Management ensures proper accounting and timely reporting of IRS custodial activities.
3.17.63.1.3.5 (03-06-2019) <b>Director, Custodial Accounting Office</b>	(1) The Director, Custodial Accounting Office is responsible for developing and issuing custodial revenue policy for custodial accounting operations and financial reporting.
3.17.63.1.3.6 (03-06-2019) <b>Chief, Custodial Systems and Analysis Section</b>	(1) The Chief, Custodial Systems and Analysis Section is responsible for coordinating custodial revenue accounting activities focusing on CFO headquarters and Submission Processing Center's RRACS accounting transactions and reconciliations.
3.17.63.1.3.7 (03-06-2019) <b>Enterprise Computing Center, Martinsburg (ECC-MTB)</b>	(1) The Enterprise Computing Center, Martinsburg (ECC-MTB) is responsible for: <ul style="list-style-type: none"> <li>a. Maintaining Master File (MF) and Customer Account Data Engine (CADE) records for taxpayers.</li> <li>b. Processing accounting and data control for Individual Master File (IMF), Business Master File (BMF), and CADE records.</li> <li>c. Generating accounting adjustments, transactions and abstracts of revenue receipts.</li> <li>d. Maintaining a Reciprocal Accounting Control Record (RACR) with each campus.</li> <li>e. Preparing separate SF 1166 (Voucher and Schedule of Payments) or Secure Payment System (SPS) prints for the total amounts of overpayment principal and interest transcribed to BMF and IMF refund files.</li> </ul>
3.17.63.1.3.8 (03-06-2019) <b>Submission Processing Center</b>	(1) Each Submission Processing Center is responsible for functioning as a separate accounting operation, using an identifiable numeral.



- (2) The Director is accountable for revenue receipts and repayments deposited to his/her credit for application to BMF, IMF and Non Master File (NMF) accounts.
- (3) Together, each center is responsible for:
  - a. Maintaining a general ledger and subsidiary records, reconciling the general ledger accounts and subsidiary records or files each month.
  - b. Controlling all accounting documents within the campus for entry to the BMF, IMF, NMF accounts, and for journaling and posting to the general ledger.
  - c. Receiving or initiating control and processes for all BMF, IMF, and NMF accounting transactions involving other campuses.
  - d. Receiving and controlling BMF, IMF, NMF accounting outputs including required journaling and posting to the general ledger.
  - e. As necessary, initiating or processing account transfers, account adjustments, debit or credit transfers, statutory clearances, etc., related to BMF, IMF and NMF accounts.
  - f. Preparing Form 23C (RACS Report 006) and Form 2188 (RACS Report 024) schedules for manual refunds, transcripts, and accounting reports and other accounting documents, as required.

3.17.63.1.4  
(03-06-2019)  
**Program Management  
and Review**

- (1) Program Reports: In accordance with Management Accountability Review regulations, managers are responsible for ensuring that internal controls are effective and efficient in day to day operations and safeguarded against waste, fraud and abuse.
- (2) Program Effectiveness: Managers are responsible for conducting operational or management control reviews to identify weaknesses and mitigate known risks. Managers must perform program or spot reviews for accuracy and completeness. Problems identified should be discussed with the appropriate functional area for corrective action. At least one program review should be performed each quarter by the manager, lead or the accounting reports analyst.

3.17.63.1.5  
(03-06-2019)  
**Program Controls**

- (1) Federal Government Accounting Requirements, 31 USC 3512, places the responsibility for establishing and maintaining adequate systems of accounting and internal control upon the head of each executive agency, and states that the head of each executive agency shall establish and maintain systems of accounting and internal control that provide:
  - a. Full disclosure of the financial results of the agency's activities.
  - b. Adequate financial information needed for the agency's management purposes.
  - c. Effective control over, and accountability for, all funds, property, and other assets for which the agency is responsible, including appropriate internal audit.
  - d. Reliable accounting results serving as the basis for preparation and support of budget requests, controlling the execution of its budget, and providing financial information required by the President or other designated authority.
  - e. Suitable integration of the agency's accounting with Treasury's accounting in connection with the central accounting and reporting responsibilities imposed by the Secretary of the Treasury.
- (2) These systems must conform to the accounting principles, standards and related requirements, as prescribed by the Comptroller General of the U.S.

Historically, these have been reflected in the Government Accountability Office Policy and Procedures Manual for Guidance of Federal Agencies.

- (3) The accounting system of an executive agency or any of its component parts is subject to review and approval by the Comptroller General. The continuing efforts to improve, modernize, and simplify accounting systems in the federal government are exercised under a joint program sponsored by the Comptroller General, the Secretary of the Treasury, and the Director of Office of Management and Budget (OMB). This program contemplates the full development of sound accounting within each executive agency as a working arm of management, and in terms of financial information and control. It envisions an integrated pattern of accounting and financial reporting for the government that is responsive to executive and legislative needs.
- (4) The established accounting and reporting principles, standards, and basic procedures take into consideration the various areas of responsibility involved, the elimination of overlapping operations and paper work, and the broader application of efficient methods and techniques in accounting operations throughout the government. Integration of revenue accounting data with central accounts maintained by the Bureau of the Fiscal Service (BFS) is accomplished primarily by the submission of monthly reports of deposit and classified collections, and of disbursements from the refund appropriations.

#### 3.17.63.1.5.1

(03-06-2019)

#### **On-Site Audit by Government Accountability Office**

- (1) The Government Accountability Office (GAO) audits the campus tax transactions at the location where the operations are conducted and where the accounting records are maintained.
- (2) Treasury Disbursing Office (TDO) confirmation listing, RACS 031 (Confirmed Disbursement Report), and the related source documents (for example: the original refund disbursement and check cancellation schedules) remains at the accounting section in accordance with 44 USC.
- (3) The RACS 031 (Confirmed Disbursement Report) and the related source documents are maintained in the following accounting period order:
  - a. Original SF 1166 (Voucher and Schedule of Payments)
  - b. Original SF 1098 (Schedule of Canceled Checks), SF 1184 (Unavailable Check Cancellation) or the Control-D file, RPA4140, if originals are not provided; Original SF 1081 (Voucher and Schedule of Withdrawals and Credits), or Form 3813 (Refund Cancellation Schedule).
- (4) When requested by GAO, the campus involved is responsible for producing the following records:
  - a. Business Master File (BMF), Individual Master File (IMF), and CADE (Customer Account Data Engine) and CADE 2 recaps of Assessments, Abatements and Other Post-Journalized Transactions.
  - b. Form 8485 (Assessment Adjustment Case Record), Restricted Interest cases that are sanitized.
  - c. Form 2285 (Concurrent Determination of Deficiencies), Restricted Interest cases that are sanitized.
- (5) GAO auditors may request transcripts for specific individual cases to verify the accuracy of the refund interest computation. The IRS must redact individual case information.

- (6) The RRACS section is required to maintain refund transaction records not audited in the campus file or the Federal Records Center (FRC) for GAO audit purposes. Refund transaction records that GAO audited may be transmitted to the FRC or retired in accordance with IRM 1.15.4.2, *Retiring Records to the FRC*. All GAO refund and revenue files are maintained in a secure locked cabinet at the headquarters office.

3.17.63.1.5.2  
(03-06-2019)  
**Redesigned Revenue  
Accounting Control  
System (RRACS)  
Overview**

- (1) RRACS is a automated system used to provide accounting control for all custodial accounting transactions. The database, located at ECC-MTB, consists of general ledger accounts, plus a variety of internal records used for balancing and reporting. Formatted reports can be generated for all regular accounting financial reports.

3.17.63.1.5.3  
(03-06-2019)  
**RRACS Inventory  
Accounts**

- (1) RRACS must never contain any taxpayer information. Do not use taxpayer ID numbers or any other identifying information for doc ID case numbers.
- (2) For all inventory accounts, never use a Database Administrator (DBA) reversal window to reverse an action or a modification window to correct an open case. First close the case, then reopen the case.
- (3) Maintain a history sheet to document actions for all inventory accounts that are open over 30 days.

3.17.63.1.5.4  
(03-06-2019)  
**RRACS Processing  
Accounting Applications**

- (1) The accounting application window records the transfer of debits/credits between various general ledger accounts and between campuses.

3.17.63.1.5.5  
(03-06-2019)  
**Redesigned Revenue  
Accounting Control  
System (RRACS)  
Authorized Access**

- (1) The RACS manager periodically monitors RRACS access requests to validate access is only shared with individuals that require it.

3.17.63.1.5.6  
(03-06-2019)  
**RRACS Security  
Accreditation and  
Authorization**

- (1) The campus technician has:
- a. Update capabilities to the RRACS database.
  - b. Access to selected server programs.
  - c. Access to their assigned campus.
  - d. Access to SPC reports menu.
- (2) The campus database administrator (DBA) has:
- a. Update capabilities to the RRACS database.
  - b. Access to all server programs.
  - c. Access to all functions on the DBA main menu (except super windows).
  - d. Access to his/her assigned campus.
  - e. Update capabilities in the account period between the 1st and 15th of a month, and only for his/her assigned campus.
  - f. Access only to the SPC reports menu.
- (3) The CFO headquarters analyst has:

- a. Read Only access to the RRACS database.
- b. Access to server programs that do not update the RRACS database.
- c. Access to all service centers.
- d. Access to both SPC and HQ reports menu.

3.17.63.1.5.7  
(03-06-2019)

#### RRACS User Lockout

- (1) Campus DBAs will lockout specific user groups from RRACS for internal control purposes. The user groups are profiled into three groups:
  - a. Campus DBA, either the system as a whole or just the accounting period
  - b. Campus Technician
  - c. Read Only
- (2) CFO applies a lockout to RRACS during the following business event or developer notification request for:
  - a. System transmittal upgrade
  - b. Month end close process
- (3) CFO notifies RRACS users prior to any lockout and then notifies users once RRACS is available again.

3.17.63.1.6  
(03-06-2019)

#### Terms/Definitions

- (1) In this IRM, the terms below have the following meaning:
  - a. **Journal Control** - Identifying information relating to transaction activity.  
**Note:** For RRACS, transaction activity includes journals, reversals or confirmations. The Journal Number includes activity count, posting number and system date.
  - b. **Journal Entry** - A money amount and associated information pertaining to a specific ledger posting to the IRS account.
  - c. **State Income Tax Levy Program (SITLP)** - A compliance program that levies state income tax refunds to satisfy federal tax liabilities.
  - d. **Wire Transfer** - A method of transferring money from one financial institution to another, replacing checks and other traditional methods of moving money.

3.17.63.1.7  
(03-06-2019)

#### Acronyms

- (1) This is a list of acronyms used throughout this IRM:

ACRONYM	DEFINITION
AIS	Automated Insolvency System
AKPFD	Alaska Permanent Fund Dividend Levy
ALC	Agency Location Code
AMTAP	Accounts Management Taxpayer Assurance Program
ANMF	Automated Non Master File
ANSPC	Andover Submission Processing Campus
AOI	Area Office Inventory
AOIC	Automated Offer in Compromise

AORR	Area Office Remittance Register
ATSPC	Atlanta Submission Processing Campus
AUSPC	Austin Submission Processing Campus
BBTS	Batch Block Tracking System
BFC	Beckley Finance Center
BFS	Bureau of Fiscal Services or the Fiscal Service
BMF	Business Master File
BSC	Brookhaven Service Center
CADE	Customer Account Data Engine
CARS	Central Accounting Reporting System
CDDDB	Custodial Detail Database
CFO	Chief Financial Officer
CIO	Centralized Insolvency Operations
CIR	Collections Information Repository
CIRA	Central Image Research Archive
COIC	Centralized Offer-In-Compromise
CRL	Control Record List
CSA	Custodial Systems and Analysis
CSCO	Compliance Services Collections Operations
CSPC	Cincinnati Submission Processing Center
CTA	Classification Transaction and Accountability
DBA	Database Administrator
DCF	Dishonored Check File
DDIA	Direct Debit Installment Agreements
DFR	Deposit Fund Record
DLN	Document Locator Number
DMF	Debtor Master File
DMRS	Deposit Message Retrieval System
DMS	Debit Management Section
Doc ID	Document Identification Number
DOJ	U.S. Department of Justice
DPS	Daily Posting Summary
DT	Deposit Ticket
DV	Debit Voucher
DWR	Daily Wire Record

ECC	Enterprise Computing Center consists of ECC-MTB (Martinsburg) and ECC-MEM (Memphis)
EFT	Electronic Funds Transfer System
EFTPS	Electronic Federal Tax Payment System
ELF	Electronic Filing System
ELVIS	Electronic Verification and Image Services
EO	Exempt Organizations
EOD	End of Day
EOM	End of Month
EOMF	Exempt Organizations Master File
EP	Employee Plans
EPCF	Electronic Payment Control File
FA	Field Assistant
FBA	Fund and Budget Clearing Account Record
FBAR	Foreign Bank Account Records
FDCR	FRB Day Classification Report
FDS	FEDWIRE Deposit System
FOD	Foreign Operations District
FPLP	Federal Payment Levy Program
FRB	Federal Reserve Bank
FRC	Federal Records Center
FSPC	Fresno Submission Processing Center
FTD	Federal Tax Deposit
FUTA	Federal Unemployment Tax Act
GAO	Government Accountability Office
GMF	Generalized Mainline Framework
GTRL	Good Tape Release List
GUF	Generalized Unpostable Framework
HHS	U.S. Department of Health and Human Services
HQ	Headquarters
ICE	Informant Claims Examination
IDRS	Integrated Data Retrieval System
IDT	Identity Theft
IMF	Individual Master File
IPAC	Intragovernmental Payment and Collection System
IPAC/D	Intragovernmental Payment and Collection Disbursement

IPAC/R	Intragovernmental Payment and Collection Receipt
IRA	Individual Retirement Account
IRC	Internal Revenue Code
ISRP	Integrated Submission and Remittance Processing
IT	Information Technology
ITIN	Individual Taxpayer Identification Number
IVO	Integrity and Verification Operation
JE	Journal Entry
JV	Journal Voucher
KCSPC	Kansas City Submission Processing Campus
KISAM	Knowledge Incident/Problem Service Asset Management
MF	Master File
MSC	Memphis Service Center
NHQ	National Headquarters
NMF	Non Master File
NMI	Northern Mariana Islands
NTRR	Net Tax Refund Report
OCSE	Office of Child Support Enforcement
OIC	Offer-In-Compromise
OMB	Office of Management and Budget
OSPC	Ogden Submission Processing Center
OTCnet	Over the Counter Network
P&A	Program and Analysis
PCC	Paper Check Conversion
PFIC	Passive Foreign Investment Company
PSC	Philadelphia Service Center
R&C	Receipt and Control
RACR	Reciprocal Accounting Control Record
RACS	Revenue Accounting Control Section
RAIVS	Return and Income Verification Services
RFC	Record Finance Center
RFC	Regional Finance Center
RPS	Remittance Processing System
RPM	Return Preparer Misconduct
RRACS	Redesigned Revenue Accounting Control System
RRB	Railroad Retirement Board



RRT	Railroad Retirement Taxes
RS	Reconciliation Sheet
SC	Service Center
SCCF	Service Center Control File
SFDCR	Subsequent FRB Day Classified Report
SITLP	State Income Tax Levy Program
SJ	Source Journal
SOD	Statement of Difference
SOI	State of Innovation
SP	Submission Processing
SPC	Submission Processing Center
SPS	Secure Payment System
TAC	Taxpayer Assistance Center
TAS	Treasury Account Symbol
TDA	Taxpayer Delinquent Account
TDCS	Tape Data Control Sheet
TDO	Treasury Disbursing Office
TEP	Tape Edit Processor
TFCS	Treasury Financial Communications System
TGA	Treasury General Accounting
TID	Trace Identification Number
TIPRA	Tax Increase Prevention & Reconciliation Act of 2005
TOP	Treasury Offset Program
TRACS	Treasury Receivable Accounting and Control System
URF	Unidentified Remittance File
USC	United States Code
VI	Territory of U.S. Virgin Islands
W&I	Wage and Investment
XSF	Excess Collection File

3.17.63.1.8  
(03-06-2019)

#### Related Resources

- (1) For additional related resources, please refer to IRM 3.17.64.3.3, *Related IRMs*.

3.17.63.2  
(03-06-2019)

#### Forms

- (1) This is a list of forms used throughout this IRM:

NUMBER	TITLE
Form 23C (RACS 006)	Summary Record of Assessment/Assessment Certificate
SF 215-A or - C	Deposit Ticket
SF 224	Statement of Transactions
Form 514B	Credit Transfer Voucher
Form 656	Officer-In-Compromise Application Fee
Form 783	Remittance Register
Form 784	Recapitulation of Remittances
Form 813	Document Register
Form 813A	Recap of Document Registers
Form 843	Claim for Refund & Request for Abatement
SF 1081	Voucher and Schedule of Withdrawals & Credits
SF 1098	Schedule of Cancelled or Undelivered Checks
Form 1120PC	U.S. Corporation Income Tax Return
SF 1166	Voucher and Schedule of Payments
Form 1184	Accomplished Refund Cancellation Schedule
Form 1185	Schedule of Unavailable Check Cancellation Credits
Form 1331	Notice of Adjustment
Form 1331B	Notice of Adjustment (not on MF)
Form 1963	Collection Register
Form 1983	Deposit Fund Record-Property Sales and Deposits
Form 2158	Credit Transfer Voucher
Form 2162 (RACS 025)	Summary of Assessment Certificates Issued
Form 2162 (RACS 025A)	Summary of Assessment Certificates Issued for Fiscal Year Ending
Form 2188 (RACS 024)	Voucher & Schedule of Overpayment and Over assessments
Form 2221	Schedule of Collections
Form 2236	Deposit Fund Record-Miscellaneous Deposit Funds
Form 2276	Collateral Deposit/Release Record
Form 2284	FTD Bank Deposits (Advice of Credit)
Form 2285	Concurrent Determination of Deficiencies
Form 2424	Account Adjustment Voucher
Form 2433	Notice of Seizure
Form 2436	Seized Property Sale Report
Form 2515	Record of Offer-in-Compromise
Form 3177	Notice of Action for Entry on MF
Form 3210	Document Transmittal

Form 3244	Payment Posting Voucher
Form 3245	Posting Voucher-Refund Cancellation or Repayment
Form 3289	Authorization for Release of Magnetic Tape File
Form 3460	Transmittal Form
Form 3465	Adjustment Request
Form 3552	Prompt Assessment Billing Assembly
Form 3753	Manual Refund Posting Voucher
Form 3809	Miscellaneous Adjustment Voucher
Form 3813	Accomplished Refund Cancellation Schedule
Form 3997	Reconciliation of General Ledger Accounts
Form 4028	SCCF Adjustment Record (Format Code 216)
Form 4506	Request for Copy of Tax Return
Form 4710-CG	Automated Offer-in-Compromise Record
Form 4830	IDRS Posting Document
Form 4861	NMF Block Summary
Form 5074	Allocation of Individual Income Tax to Guam or the Commonwealth of the Northern Mariana Islands
Form 5344	Examination Closing Record
Form 5461	Report of Action Under Public Law 93-647
SF 5515	Debit Voucher
Form 5526	FTD Adjustment Action Request
Form 5804	(FRB) Day Classified Report Balancing Proof
Form 5805	Subsequent Day Classified Report Balancing Proof Sheet
Form 6008	Fee Deposit for Outer Continental Shelf Oil
Form 6009	Quarterly Report of Fees Due on Oil Production
Form 6168	General Ledger Reconciliation with MCC RACR
Form 8164	Transmittal Replacement
Form 8166	Input Reconciliation Sheet
Form 8167	Supplemental Input Reconciliation Sheet
Form 8485	Assessment Adjustment Case Record
Form 8758	Excess Collections File Addition
Form 13479	COIC Remittance Tracking Report

3.17.63.3  
(03-31-2014)

#### Agency Location Codes

- (1) The Department of the Treasury Agency Location Codes (ALC) assigned to each campus for deposit and disbursement activities:

<b>CAMPUS</b>	<b>Agency Location Code</b>
Andover	20090800
Atlanta	20090700
Austin	20091800
Brookhaven	20091900
Cincinnati	20091700
Fresno	20098900
Kansas City	20090900
Memphis	20094900
Ogden	20092900
Philadelphia	20092800

3.17.63.4  
(03-06-2019)  
**Treasury Account  
Symbols (TAS)**

- (1) The Treasury Account Symbols (TAS) represent agencies' and bureaus' individual appropriations, receipts, and other fund accounts. Agencies post appropriations or spending authorizations granted by Congress to these accounts. When money is collected under the accountability of the campus director, it must be entered into one of the RRACS receipt accounts. The receipt account records the money sent to Treasury for the current fiscal year. These accounts accumulate data by the TAS and represent the receipts of individual appropriations and fund accounts.
- (2) As of October 2014, all IRS ALCs became direct reporters in the Central Accounting Reporting System (CARS). As a result, all disbursement, collection and Intragovernmental Payment and Collection (IPAC) transactions are reported directly to CARS from the financial institutions by TAS. IRS only has the capability to send reclassifications to CARS using the CTA (Classification Transaction and Accountability) adjustments.
- (3) This is a list of TAS used throughout this IRM.

<b>TAS</b>	<b>Description</b>
200101	Tax Class 1 Withholding
200110	Tax Class 2 individual Income
200111	Tax Class 3 Corporation Income
200152	Tax Class 4 Excise
200153	Tax Class 5 Estate and Gift
200130	Tax Class 7 Tax on Carriers and Their Employees
200121	Tax Class 8 Federal Unemployment Tax
201060	Unclaimed Funds
201099	Miscellaneous Forfeiture Receipt

201210	Conscience Fund
202411	EP/EO User Fees
203220	Duplication of EOMF Documents, Miscellaneous Receipts. This includes treaty country receipts, private activity bond receipts, PFIC receipts, FBAR payments, Form 8038-T arbitrage rebate payments not on MF, federal court-ordered restitution for costs and penalties, LIFO payments, mortgage subsidy bond receipts and other miscellaneous remittances not attributable to fees or assessed tax, penalty and interest.
20F3820	EFTPS Unclassified/Insolvency
20F3820.09	Kansas - FTD Unclassified
20F3820.17	Cincinnati - FTD Unclassified
20F3820.18	Austin - FTD Unclassified
20F3820.29	Ogden - FTD Unclassified
20F3844	DOJ IPAC Suspense
20F3880.09	Budget Clearing, Refund
20F3885.11	DMF Offsets
20X159	Disaster Tax Relief
20X0903	Principal Amount Refunded
20X0904	Interest Paid on Principal Amounts Refunded
20X1807	Miscellaneous Revenue
20X5080.1	Public Debt
20X5081.1	Presidential Election Campaign Receipts
20X5099	Anti-Drug Special Deposit Funds Receipts/Disbursements
20X5432.1	New Installment Agreement User Fees
20X5432.3	Reinstated Installment Agreement User Fees
20X5432.4	OIC User Fees
20X5432.5	EP/EO User Fee Increase 990 CD User Fees
20X5432.6	Disbursement, Reserved
20X5433	Informant Rewards, Receipts/Disbursements
20X6737	Cover Over Receipts - NMI
20X6738	Cover Over Receipts - VI
20X6740	Cover Over Receipts - Guam
20X6741	Cover Over Receipts - Samoa
20X6877	Photocopy Fees (Fiscal Service does not recognize the symbol 20X5432.2 as photocopy fees so this symbol must not be used.)
20X6879	Deposit Funds

20X8185	Oil Spill (Austin only)
75X6288	Child Support Receipts

3.17.63.5  
(03-31-2014)  
**Deposit Discrepancies**

- (1) This section provides the procedures for tracking, processing, depositing, packaging, reporting, reconciling, and handling of all deposit discrepancies for individual payments reported on the Deposit Ticket (DT).
- (2) Examples of individual payments types are:
  - a. Revenue - Collection of taxes, penalties, interest and payments on accepted Offers In Compromise (OIC). Other revenue receipts include payment of court fines; court costs; forfeitures; penalties incident to, or imposed for, violation of applicable laws from the redemption of property acquired by the government and consummated sales of acquired property.
  - b. Deposit Fund - Collections from OICs, payments for the sale of seized property and offers to bid or initial payments under a deferred payment sale of acquired property. Other payments may also be deposited in this account in accordance with specific instructions.
  - c. General Fund - Collections of fees for duplication of documents, conscience fund, user fees and for reducing the public debt.
  - d. Repayments to Refund Appropriations - Collections recovered from erroneous, duplicate, or overpaid refund disbursements; or recoveries of fraudulently endorsed refund checks.

3.17.63.5.1  
(03-06-2019)  
**Trace Identification Number**

- (1) The Trace Identification Number (TID) number is a tracking mechanism that identifies each DT and Debit Voucher (DV) with its corresponding payment and debit. The Integrated Submission and Remittance Processing (ISRP), lockbox, and Electronic Federal Tax Payment System (EFTPS) input payment systems automatically assign a TID to each DT/DV.
- (2) Manual deposits must have a Form 813 (Document Register) and a TID assigned from the Batch Block Tracking System (BBTS).
- (3) The TID Reconciliation Report reconciles the Custodial Detail Database (CDDb) against the RRACS general ledger accounts.

3.17.63.5.1.1  
(03-31-2014)  
**Trace Identification Number Format**

- (1) It is mandatory that each DT/DV has a unique TID. The 14-character TID number represents one DT/DV. The 20-character TID number includes an additional six transaction sequence numbers that identifies each DT/DV transaction uniquely.
- (2) RRACS assigns System ID 20 and 25. Input payment systems assign the remaining System IDs. The valid system IDs for the functions are:

System ID/Function	
System ID	Function
01	EFTPS

System ID/Function	
System ID	Function
02	ISRP Payment Transactions
05	Lockbox Bank Transactions
10	SITLP Levy Payments
12	Receipt and Control Manual Deposits for External Leads
15	Receipt & Control Manual Deposits
20	RRACS Dishonored Check File (DCF) DV
25	Accounting DT/DV
35	Integrated Data Retrieval System (IDRS) Installment Agreement User Fee Sweep
40	Automated Insolvency System (AIS)
45	Automated Offer-in-Compromise (AOIC)
50	Individual Taxpayer Identification Number (ITIN)
55	Field Assistance - Taxpayer Assistance Centers (TAC)

(3) The Trace ID number format is:

Trace ID Number Format		
Field	Format	Definition
Site ID	nn	Campus Filing Location Code, Bank ID, or other Site ID
System ID	nn	See System ID/Function chart
Deposit Date	YYYYDDD	Julian Date
Sequence Number	nnn	For each deposit date, begin with 001 and increment each additional deposit by one.



Trace ID Number Format		
Field	Format	Definition
Transaction Sequence Number	nnnnnn	This field is relevant only for the Payment Transaction Record. For each payment summarized in a DT, beginning with 000001, sequentially increment the Transaction Sequence Number for each transaction.

(4) Valid Site IDs for the Campus locations are:

Site ID/Campus Locations	
Site ID	Campus Locations
07	Atlanta Submission Processing Campus (ATSPC)
08	Andover Submission Processing Campus (ANSPC)
09	Kansas City Submission Processing Campus (KCSPC)
17	Cincinnati Submission Processing Center (CSPC)
18	Austin Submission Processing Campus (AUSPC)
19	Brookhaven Service Center (BSC)
28	Philadelphia Service Center (PSC)
29	Ogden Submission Processing Center (OSPC)
49	Memphis Service Center (MSC)
89	Fresno Submission Processing Center (FSPC)

(5) Valid Site IDs for the Lockbox Bank locations are:

Site ID/Lockbox Bank Locations	
Site ID	Lockbox Bank Locations
33	US Bank - Cincinnati (FSPC)
35	US Bank - Cincinnati (CSPC)

Site ID/Lockbox Bank Locations	
Site ID	Lockbox Bank Locations
36	JP Morgan Chase - Louisville (KCSPC)
40	JP Morgan Chase - Louisville-KSCPC
47	Bank of America Windsor - KCSPC
68	Bank of America - Union City (FSPC)
73	JP Morgan Chase - Charlotte (AUSPC)
91	Bank of America - Windsor (OSPC)

- (6) BBTS provides a subset of System IDs for requesting a Trace ID number for manual DTs. The subset list is:

BBTS Subset ID/Function	
Subset ID	Function
12	Receipt and Control Manual Deposits for External Leads
15	Receipt & Control Manual Deposits
20	RRACS DCF DV
25	Accounting DT/ DV
40	Automated Insolvency System (AIS)
45	Automated Offer-in-Compromise (AOIC)
50	Individual Taxpayer Identification Record (ITIN)
55	Field Assistance - Taxpayer Assistance Centers (TAC)

3.17.63.5.1.2

(03-06-2019)

**Trace Identification  
Reconciliation  
Procedures**

- (1) Background: As of January 2008, all input payment systems automatically assign a TID to each DT/DV. Manual deposits, such as insolvency payments, that require Form 813 (Document Register), are assigned a TID using the BBTS. The CDDB tracks all payments that include a DT/DV and balance the transactions against the DT/DV totals that have been entered in the RACS general ledger. The TID reconciliation is part of the Treasury scorecard.
- (2) Responsibilities: The RACS unit reconciles the campus DT/DV reconciliation report (J55C01) annually for the month of March to report the balancing of transactions between CDDB and RRACS. The report format must not be altered. All TIDs must remain on this report. This report alerts the service center and NHQ of any imbalances between TIDs and any processing problems within the service center. The RACS unit only reconciles imbalances that are \$100,000 or greater.
- (3) Campus DT/DV Reconciliation Report (J55C01): This report lists all TIDs received on the RRACS DT/DV file for an accounting period, and lists CDDB pre-posted information and RRACS information similar to the RACS report. This report sorts by the month of the preparation date and the absolute value of the RRACS amount. The following list identifies each column on the campus DT/DV reconciliation report (J55C01):
  - a. Column A (Month) indicates the month of the original transaction.
  - b. Column B (Treasury Number) indicates the Treasury number.
  - c. Column C (RRACS TID) indicates the 14-digit TID entered into RRACS.
  - d. Column D (RRACS Date Presented) indicates the date the journal entry was entered into RRACS.
  - e. Column E (IR COUNT) indicates the number of times the TID was entered into RRACS for a journal entry.

**Note:** An asterisk or a numerical value greater than one indicates a duplicate TID was entered. The duplicate TID may be found in any month.

  - f. Column F (DT/DV Amount) indicates the amount of the DT/DV in RRACS.
  - g. Column G (CDDB Pre-posted) indicates the amount of the DT/DV that was captured in CDDB.
  - h. Column H (Pre-posted Difference) indicates the difference in dollar amount between Column F and Column G.
  - i. Column I (Error Type) indicates the TID Error Type, as identified in the legend.
  - j. Column J is the field in which the manager and or lead indicates [yes or no] if the unit that caused the TID error was contacted (all units must be contacted by the 17th workday).
  - k. Column K (Comments) is where the analyst or technician provides detailed comments regarding research efforts and resolution in identifying cause of TID error. Comments must be provided for each TID error.
- (4) Campus Procedures:
  - a. The campus DT/DV reconciliation report (J55C01) is emailed to the DBA for each individual campus by the 13th workday. The following parties are copied on the email: accounting department manager, department manager, RACS manager, team lead, and planning and analysis analyst.
  - b. The campus receives a reconciliation report that identifies only the transactions that need to be researched. Only out of balance transactions with an amount of \$100,000 or greater have to be reconciled.

- c. The manager or lead pulls the accounting package and any additional reports to identify the cause of the TID error.
- d. The preparer is the accounting technician or analyst at the service center campus that reviews and signs off on the J55C01 reconciliation report.
- e. The manager or lead enters the TID error code into Column I using the key below:

Trace ID Error Codes		
ERROR TYPE	DESCRIPTION	ACCEPTABLE COMMENTS
A	Typo error in TID input.	Input as or Should be xx-xx-xxxx-xxx-xxx, Area <b>Note:</b> Should include the date the typo error in TID was corrected.
B	Two days of deposit activity was entered into RRACS under one journal.	Explain why
C	Trace ID is in RRACS twice, typo error on one of the DTs/DVs.	No comment necessary
D	Transaction was added/deleted after deposit was submitted at end of day.	Added/Deleted, explain why
H	Foreign check issues with banks (cash conversion issues)	Explain why
I	Suspense transactions (for example, DCF, URF)	No comment necessary <b>Note:</b> Must be monitored and updated until closed.
J	Transactions that did not post to CDDb (for example, NMF, DOJ Restitution, EP/EO, OIC, Photocopy Fees)	Explain why

Trace ID Error Codes		
ERROR TYPE	DESCRIPTION	ACCEPTABLE COMMENTS
L	Other error not classified above, including external leads for Cincinnati and Fresno Accounting Only	Explain why <b>Note:</b> Cincinnati and Fresno Only - external leads explanation should read: external lead process - Questionable returned refund from bank being sent back to IRS by the financial institution currently being researched by the Integrity and Verification Operation (IVO) - external leads former Accounts Management Taxpayer Assurance Program (AMTAP) group.
M	Void, Cancelled, or D-Applied checks	Date xx-xx-xxxx / For Washed, what DT/DV number
N	Closed Cases (for example, DCF, URF)	URF/DCF, Date xx-xx-xxxx
P	Duplicate payment created by the TAC office	Explain why
Z	Unresolved mismatch still researching (this error code results in a non-green score)	Explain why

**Note:** The Trace ID Error Code table shown above is an across the board explanation of errors the service centers use to relay errors received when preparing the Trace ID spreadsheet.

- (5) After the cause of the TID error is identified, the analyst or technician enters the detailed explanation in Column K on the spreadsheet.
- (6) The manager or lead contacts the unit that caused the TID error, and verifies that actions are taken to prevent mismatch from reoccurring. Indicate in Column J only yes or no.

**Note:** If the TID error is on cash processed in the CARE Field Assistance (FA) TACs, refer the issue to the area office analyst designated for remittances for the particular areas: FA Area 1, FA Area 2, FA Area 3, FA Area 4 and FA Area 5.

- (7) After completion of the comments, the preparer (the accounting technician or analyst at the service center) signs the spreadsheet and there after, an initial review is performed prior to sending through the appropriate chain of command. The accounting department manager performs a final review and signs off on the documents as the certifying officer.
    - a. The preparer reviews all details listed on the reconciliation report, ensuring that the supporting backup documentation agrees to the explanation, error codes are accurate, detail explanation support findings, signatures are included and that the report has been checked for completeness.
    - b. The reviewer ensures that all out of balance conditions have the correct error codes which may require a review of the backup documentation; detail explanations exists; and the report has been signed by the preparer.
    - c. The certifying officer is typically the accounting department manager. She/he ensures that the reconciliation report has been submitted timely to the CFO office, the report has been reviewed, and formal documentation by the preparer and reviewer via signatures exist.
  - (8) Original campus DT/DV reconciliation report (J55CO1), with all backup documentation remain in the campus for the required retention time stated in Document 12990, Records Control Schedules.
  - (9) The campus must send the completed spreadsheet and keep a copy for confirmation, sending the supporting documents for lockbox and ISRP to CFO and W&I SP HQ by the 20th workday (due date provided by CFO). The confirmation document confirms the time and date that the reconciliation report was sent and received by the CFO HQ analyst.
  - (10) If CFO has not received the completed spreadsheet with supporting documentation, the accounting department manager must be contacted immediately for follow-up. Campuses should retain the TID report/spreadsheet and supporting documentation with the original signatures and dates for 18 months and retire the files at 24 months to the Record Finance Center (RFC).
  - (11) The HQ CFO analyst selects three random sample items and requests the backup documentation for the selected items. The campuses have three workdays to send the backup documentation to the appropriate HQ CFO analyst.
- 
- (1) Manual deposits requiring Form 813 (Document Register) are assigned TID numbers using the BBTS. BBTS produces 14-character and 20-character TID numbers for manual deposits. The 14-character TID number is either stamped or handwritten on the DT and the 20-character TID must be stamped on the individual payment.

- (2) The BBTS assigns the DLN and TID number to payments and generates Form 813. An online 5081 must be submitted to request access to BBTS. Managers and employees input their own 5081. Management designates access to the functions and screens for BBTS users.
- (3) Each campus BBTS coordinator is responsible for approving the online 5081s. BBTS may designate online 5081 approval to managers and/or functional coordinators.
- (4) For the online 5081, the BBTS coordinator must specify the following:
  - a. System ID - Function.
  - b. 15 - Receipts and Control Manual Deposits
  - c. 20 - RRACS DCF DV
  - d. 25 - Accounting DT and DV
  - e. 40 - Automated Insolvency Manual DT
  - f. 45 - Automated Offer-in-Compromise
  - g. 50 - Individual Taxpayer Identification Numbers (ITINs)
- (5) RRACS must use BBTS to assign the TID number to a DT (System ID 25).

3.17.63.5.3  
(03-06-2019)  
**Custodial Detail  
Database**

- (1) The Financial Management Information System includes CDDDB which tracks all individual payments reported on the DT. The individual payments are balanced against the DT totals. The accounting technician posts the DT in the RRACS general ledger account.
- (2) Campuses receiving DV directly in the RRACS unit must assign a TID number through BBTS. The RRACS unit forwards the DV to the Dishonored Check File (DCF). The DCF unit enters the DV in the DCF database.
- (3) The State Income Tax Levy Program (SITLP) program, Taxpayer Delinquent Account (TDA) 55, generates the TID number. The SITLP report reflects the TID number. The accounting section must stamp or write the TID on the DT.
- (4) Manual deposits requiring Form 813 (Document Register) are assigned TID numbers using BBTS. The BBTS produces a 14-character and 20-character TID number for manual deposits. The 14-character TID number is either stamped or handwritten on the DT and the 20-character TID must be stamped on the individual payment.

3.17.63.5.4  
(03-06-2019)  
**Processing National  
Security Checks  
(Kansas City Only)**

- (1) Checks received from National Security are sealed in an envelope and hand delivered from National Security to the compliance services director with a memorandum and list of checks enclosed in the sealed envelope.
- (2) The compliance services director contacts a Submission Processing (SP) program and analysis (P&A) analyst to pick up the sealed envelope and the corresponding memorandum.
- (3) The SP P&A analyst prepares Form 3244 (Payment Posting Voucher) for each check. Each Form 3244 must have the 6400 miscellaneous revenue collection account written on it.
- (4) The SP P&A analyst hand carries the checks with corresponding Form 3244 to receipt and control for deposit.



- (5) Receipt and control prepares Form 2221 (Schedule of Collections) and SF 215-A DT, reflecting the DT date, agency location code (ALC), deposit total, and TAS 20X3220. The SP P&A analyst hand carries SF 215-A and Form 2221 to the accounting section for journalizing.
- (6) The accounting section is responsible for:
  1. Preparing Form 8166 (Input Reconciliation Sheet) for debiting 2320 miscellaneous receipt account and crediting the 6400 miscellaneous revenue collection account.
  2. Inputting transactions in RRACS.
  3. Stamping the journal number on SF 215-A, Form 2221 and Form 3244.
- (7) The SP P&A analyst is responsible for:
  1. Making copies of the checks and journalizing SF 215-A and Form 2221.
  2. Stamping or handwriting the word copy on the DT.
  3. Hand carrying the copies and the original memorandum to the compliance services director.
- (8) The P&A analyst files the original Form 2221 and Form 3244(s) with copies of the checks in the 6400 account (Miscellaneous Revenue Collection) case file.

**Note:** Forms 2221 and 3244 are forms that contain personal identification information and must be hand carried to each area. The forms must be locked in a secured cabinet.

3.17.63.5.5  
(03-06-2019)  
**Insolvency Payments  
(Ogden Only)**

- (1) The Philadelphia campus support function receives insolvency payments converted by Paper Check Conversion (PCC), using the Electronic Verification and Image Services (ELVIS). Daily, a campus technician scans the checks and electronically transmits them to the Federal Reserve Bank (FRB) for deposit using an Ogden's ALC.
- (2) Each deposit has a unique doc ID with the following JJJ4625DDDDDDY format where:
  - a. JJJ are the fields used for inputting the Julian date.
  - b. 4625 represents the insolvency account.
  - c. DDDDDD are the fields used for inputting the DT numbers.
  - d. Y is the field used for inputting the list year.
- (3) The next business day, a campus technician faxes Form 784 (Recapitulation of Remittances) to Ogden (note the doc ID number), after the technician electronically transmits the insolvency payments.
- (4) For processing a DT, an Ogden insolvency technician:
  - a. Daily, accesses ELVIS and retrieves the source documents (DT) associated with the payments input by Philadelphia.
  - b. Prints two copies of the DT and all checks related to that deposit.
- (5) For processing each DT, an Ogden accounting technician:
  - a. Journalizes the DT to RRACS using window 210. Debits insolvency unclassified account 7009 and credits insolvency suspense account 4625.
  - b. Writes or stamps the journal number on the DT and on the supporting documentation.

- c. Places the original DT in the bin for the collection information repository (CIR) technician.
- (6) For processing a DV, the Ogden accounting technician:
  - a. Prints two copies of the DV.
  - b. Retrieves a copy of the dishonored check using CIRA (Central Image Research Archive) feature on ELVIS and queries the unique ID from the DV.
  - c. Journalizes the DV to RRACS using Windows 220. Debits dishonored checks account 1710 and credits withholding revenue receipts account 2110.
  - d. Faxes a copy of the DV, detail report, and dishonored check to the CIO at the Philadelphia campus.
- (7) Daily, the Area Office Remittance Register (AORR) generates Form 3244 (Payment Posting Voucher) information using command code PAYMT. The DT total amounts, AORR, and checks should agree. The AORR money amounts must equal the DT totals.
- (8) Since the AORR EOD 1640 contains more than one doc ID, each doc ID money amount must be notated.
- (9) Philadelphia campus is responsible for:
  - a. Faxing Form 3210 (Document Transmittal) with all check(s) input using command code PAYMT. The doc ID is listed on both forms for the technician to balance.
  - b. Debiting Insolvency Suspense account 4625 for the money on the AORR using Windows 498.
  - c. Crediting the SC suspense for Master File (MF) - Business Master File (BMF) account 4120 and/or the SC suspense for MF - Individual Master File (IMF) account 4220 found on EOD16 run, page 6. The NMF items are transferred to Cincinnati.
  - d. Using the same journal window (498) for reclassification purposes, debit the appropriate tax class and credit the insolvency unclassified 7009 account.
- (10) The accounting technician:
  - a. Uses the 498 Recovery Insolvency window for debiting insolvency suspense account 4625 and crediting the SC suspense for MF - BMF account 4120 and/or the IMF account 4220.
  - b. Reclassifies as needed, using Insolvency Unclassified account 7009 and the appropriate tax class.
  - c. Transfers all NMF transactions to the Cincinnati campus using Form 2158 (Credit Transfer Voucher).
  - d. Writes or stamps the journal number on the AORR, after posting the journal entry into RRACS.
  - e. Sends the original AORR to data control and a copy of the AORR to the insolvency technician.
  - f. Maintains the AORR in the insolvency case file in the accounting section.
- (11) The accounting technician is responsible for maintaining the suspense account daily by:

- a. Using the supporting backup for inputting the DT and verifying check information on the excel insolvency suspense spreadsheet.
  - b. Inputting the Julian date, DT number and DT date.
  - c. Listing each check separately, limit of seven, under the deposits column on the excel spreadsheet.
  - d. Inputting the journal information from the DT.
  - e. Filing the DT by date in the case file folder.
  - f. Noting closed on the insolvency suspense spreadsheet after all checks post to AORR.
  - g. Following up with campus support, if any insolvency suspense cases remain open after five days.
- (12) Each Friday, the RACS DBA generates the insolvency suspense report (RACS 0139) and balances it to the insolvency suspense spreadsheet. Every Monday morning, the RACS DBA emails the insolvency suspense spreadsheet to the campus support team manager.
- (13) Monthly, the accounting technician completes a reconciliation sheet for the insolvency suspense account 4625. Only open case files are reflected on the reconciliation sheet.

**Note:** The net total for insolvency suspense account 4625 must always be a credit or zero balance.

- (14) The accounting technician takes the net totals from the monthly reconciliation sheet plus the net totals from the monthly trial balance insolvency suspense account 4625 to determine if the balance nets to zero.
- (15) If the monthly reconciliation report is out of balance, the accounting technician:
- a. Checks the insolvency suspense report (RACS report 0139) for any 210 journals that do not have a case file number or a 498 journal not used to close out a transaction.
  - b. Checks the insolvency suspense spreadsheet transaction against the RACS report to ensure they match.
- (16) After balancing the monthly reconciliation sheet, management reviews, approves, initials and dates the monthly reconciliation sheet.
- (17) The accounting technician completes Form 3997, Reconciliation of general ledger account report, and forwards the report to SP HQ. The reconciliation sheet and the supporting documentation is maintained in a closed file for the accounting period.

3.17.63.5.6  
(03-06-2019)

**Foreign Bank Account  
Records Payments (TAS  
203220) (Cincinnati  
Only)**

- (1) Foreign Bank Account Records (FBAR) payments are considered miscellaneous receipts that are not reflected on the taxpayer's account.
- (2) ECC-MTB:
  - a. Deposits the payments by Paper Check Conversion (PCC) using Electronic Verification and Image Services (ELVIS).
  - b. Scans the checks daily and electronically transmits them to the FRB for deposit using Cincinnati's ALC.
  - c. Prepares a manual refund for taxpayers overpayments.
- (3) The accounting technician:

- a. Posts the overpayment as a miscellaneous refund (window 501), and debits miscellaneous revenue collection account 6400 and credits approved vouchers payable, principle account 4801.
- b. Records payment amount in TAS 203220.
- c. Writes or stamps the journal number on the refund document.

3.17.63.5.7  
(03-06-2019)

**Offer-in-Compromise  
Payments (Brookhaven,  
Cincinnati, Memphis,  
and Ogden Only)**

- (1) Offer-in-Compromise (OIC) payments received in Brookhaven and Memphis are deposited by PCC using ELVIS.
- (2) Daily, the Brookhaven and Memphis Perfection/OIC teams fax the PCC Deposit Breakdown Sheet and the Remittance Tracking Report (Form 13479), for the current day's deposit to the Cincinnati RRACS. The PCC/OIC package, including the batch listings, Form 13479, and the original Form 2515 (Record of Offer-in-Compromise) must be sent by overnight traceable mail to:  
Internal Revenue Service  
201 W Rivercenter Blvd.  
Stop 21, RRACS Team 101  
Covington, Kentucky 41011
- (3) Daily, the Cincinnati RRACS accounting technician must access ELVIS and retrieve all electronic DT/DVs for Brookhaven and Memphis OIC payments.
- (4) For processing a DT, the Cincinnati accounting technician:
  - a. Prints a copy of the DT and downloads the DT report to a file.
  - b. Balances the PCC/OIC package to the DT.
  - c. Journalizes the DT to RRACS.
  - d. Prepares the Credit Transfer Voucher (Form 2158) to transfer the Brookhaven or Memphis credit from account 4620 (unidentified remittances) to Ogden for MF processing.
- (5) For processing a Debit Voucher (DV), the Cincinnati accounting technician:
  - a. Prints a copy of the DV and downloads the DV report to a file.
  - b. Retrieves a copy of the dishonored check and using the CIRA (Central Image Research Archive) feature on ELVIS, queries the 21-digit unique transaction ID from the DV.
  - c. Journalizes the DV to RRACS.

3.17.63.5.8  
(03-06-2019)

**Accounting Packages**

- (1) The accounting package consists of several deposit documents for journalizing into RRACS.
- (2) All accounting packages received in RRACS must be journalized within two business days.

**Note:** Do not wait for the confirmed DT before journalizing.

- (3) Accounting packages that include losses or shortages must have proper documentation.
- (4) A DT and the IDRS recap information must be cross-referenced with the journal number for audit trail purposes.

3.17.63.5.8.1  
(03-06-2019)

**Integrated Data Retrieval  
System Accounting  
Package**

- (1) The Integrated Data Retrieval System (IDRS) accounting package contains the following documents:
  - a. SF 215-A (DT)
  - b. IDRS Remittance Register
  - c. IDRS Recap (AORR, EOD 16)
- (2) The accounting technician:
  - a. Inputs the SF 215-A into RRACS
  - b. Posts the correct amount in the proper tax class field using window 210
  - c. Cross-references the DT and the IDRS Recap with the journal number

**Note:** Do not wait for the confirmed DT before journalizing.

3.17.63.5.8.2  
(03-06-2019)

**Manual Accounting  
Package**

- (1) The manual accounting package contains the following documents:
  - a. SF 215-A (DT)
  - b. Form 813 (Document Register) - a duplicate for MF and original or third copy for NMF
  - c. Form 813-A (Recap of Document Registers)
  - d. Form 3460 (Transmittal Form)
  - e. NMF Subsequent Payments with duplicate Form 813
- (2) The accounting technician:
  - a. Date stamps the DT/DVs when they are received in the accounting section.
  - b. Checks the SF 215-A for missing amounts. When an amount is missing, the accounting section is authorized to make a pen and ink change to the SF 215-A and write the missing amount to tax class 2.
  - c. Inputs the SF 215-A into RRACS.
  - d. Posts the correct amount in the proper tax class field using window 210.
  - e. Reclassifies the pen and ink amount in tax class 2 to the correct tax class (the total amount and the date on the DT/DV always remains the same).
  - f. Cross-references the DTs and the IDRS Recap with the journal number.

**Note:** Do not wait for the confirmed DT before journalizing.

- (3) **EXCEPTION:** For weekend processing occurring during peak season, the deposits are made on the next business day. Ensure the DT reflects the current date, banks do not accept a DT with a previous day's date.

3.17.63.5.8.3  
(03-06-2019)

**Electronic Fund Transfer  
Accounting Package**

- (1) The Electronic Fund Transfer (EFT) accounting package contains the following documents:
  - a. SF 215-C (DT)
  - b. Supporting documentation
- (2) The accounting technician:
  - a. Inputs the SF 215-C into RRACS with total amounts and tax class information.

- b. Determines the tax class amount by the EFT message on the Treasury Financial Communication System support listing.
- c. Cross-references the SF 215-C and supporting documentation with the journal number.

**Note:** Do not wait for the confirmed DT before journalizing.

3.17.63.5.8.4  
(03-06-2019)

**Lockbox Accounting  
Package**

- (1) The lockbox electronically transmits files. The file generates the batch journal 180 and the batch journal posts to RRACS.
- (2) The accounting technician:
  - a. Verifies the batch journal 180 to the SF 215-A.
  - b. Writes or stamps the batch journal number on the SF 215-A and supporting documentation.
  - c. Corrects errors if needed by putting a line through the incorrect journal number, inserting your initials, dating the document, and writing or stamp the correct 180 batch journal number on the DT.
  - d. Submits a Knowledge Incident/Problem Service Asset Management (KISAM) ticket to: BU-CFO-RFM-RA-RS & A, for any discrepancies.
  - e. Journalizes a manual entry for batch journals that fails to post to RRACS, and submits a KISAM ticket to: &IT ACIOAD-RRACS-Developers to investigate the cause.
- (3) RRACS produces the Lockbox Error Report (151) if there is a problem with the lockbox batch journal.

3.17.63.5.8.5  
(03-06-2019)

**Integrated Submission  
and Remittance  
Processing (ISRP)  
Accounting Package**

- (1) The ISRP accounting package contains the following documents:
  - a. SF 215-A (DT)
  - b. IMF and BMF Service Center Control File (SCCF) listings
  - c. ISRP remittance register
  - d. ISRP general ledger account number list for each DT
- (2) ISRP:
  - a. Transmits a file to RRACS.
  - b. Generates a batch journal window 170.
  - c. Posts transaction to RRACS.
- (3) The accounting technician:
  - a. Verifies the batch journal 170 to the SF 215-A and supporting documentation.
  - b. Writes or stamps the batch journal number on the SF 215-A and on the supporting documentation.
  - c. Corrects errors by putting a line through the incorrect journal number, inserting his/her initials, dating the document, and writing or stamp the correct 170 batch journal number on the DT.
  - d. Submits a Knowledge Incident/Problem Service Asset Management (KISAM) ticket to: BU-CFO-RFM-RA-RS & A, for any discrepancies.
  - e. Journalizes a manual entry for batch journals that fails to post to RRACS, and submits a KISAM ticket to: &IT ACIOAD-RRACS-Developers to investigate the cause.

3.17.63.5.8.6  
(03-06-2019)

**Electronic Federal Tax  
Payment System  
(EFTPS) Accounting  
Package (Ogden Only)**

- (4) RRACS produces the ISRP Error Report (150) when a problem arises with the ISRP batch journal.
- (1) The EFTPS accounting package contains the following documents:
  - a. SF 215-A (DT)
  - b. Tax Class Summary Report
  - c. EFTPS Electronic Reject/Offset Report
- (2) EFTPS transmits a file to RRACS. RRACS generates batch journal windows 110, 111, 112, 113, 114 and posts to RRACS.
- (3) The accounting technician:
  - a. Verifies the SF 215-A and supporting documentation against the EFTPS batch journals.
  - b. Writes or stamps the batch journal number on the SF 215-A and supporting documentation.
  - c. Corrects errors by putting a line through the incorrect journal number, inserting his/her initials, dating the document, and writing or stamp the correct EFTPS batch journal number on the DT.
  - d. Submits a Knowledge Incident/Problem Service Asset Management (KISAM) ticket to: BU-CFO-RFM-RA-RS & A, for any discrepancies.
  - e. Journalizes a manual entry for batch journals that fails to post to RRACS, and submits a KISAM ticket to: &IT ACIOAD-RRACS-Developers to investigate the cause.
- (4) RRACS produces the EFTPS Error Report when a problem arises with the EFTPS batch journal.

3.17.63.5.8.7  
(03-06-2019)

**Miscellaneous  
Accounting Package**

- (1) The miscellaneous accounting package contains the following documents:
  - a. SF 215-A (DT)
  - b. Form 1963 (Collection Register)
  - c. Form 656 (Officer-In-Compromise Application Fee)
  - d. Form 2433, Part 8A (Notice of Seizure)
  - e. Form 4506 (Request for Copy of Tax Return)
  - f. Form 3245 (Posting Voucher-Refund Cancellation or Repayment), attached to Form 813 (Document Register)
  - g. Form 2221 (Schedule of Collections)
- (2) The accounting technician:
  - a. Date stamps the DT/DVs when they are received in the accounting section.
  - b. Checks the SF 215-A for missing amounts. For amounts missing, the accounting section authorizes pen and ink changes to the SF 215-A and writes the missing amount to tax class 2.
  - c. Inputs the SF 215-A into RRACS.
  - d. Uses window 210, posts the correct amount in the proper tax class field.
  - e. Reclassifies the pen and ink amount in tax class 2 to the correct tax class. The total amount and the date on the DT/DV always remain the same.
  - f. Cross-references the DTs and the IDRS recap with the journal number.

**Note:** Do not wait for the confirmed DT before journalizing.



3.17.63.5.9  
(03-06-2019)  
**Deposit Discrepancies**

- (1) For DT errors, the financial institution sends a SF 215-A to the campus. Types of deposit discrepancies are:
  - a. Discrepancies between IRS and the financial institution receiving the deposit
  - b. Discrepancies a taxpayer identified
  - c. Discrepancies with cash courier deposits and the financial institution
- (2) The DT is offset with a SF 5515 (Debit Voucher/DV). If the check is returned by the financial institution as non-negotiable, the campus receives a SF 5515 to debit the taxpayer account and credit 1710 account (Dishonored Check).
- (3) The DT may be applied to the taxpayer's account or, if the amount is less than one year old, it may be journalized to Unidentified Remittance File (URF). If the credit amount is one year or more and/or the amounts are numbered with Doc code 48 or 58, they are journalized to an excess collection file (XSF). Supporting documentation is required.
- (4) The accounting technician:
  - a. Date stamps the DV when it is received in the accounting section.
  - b. Inputs the SF 5515 into RRACS.
  - c. Posts the correct amount using window 220.
  - d. Stamps the journal number on the DV and supporting documentation.
  - e. Forwards a copy of SF 5515 and supporting documentation to the Dishonored Check Unit.
- (5) When the Dishonored Check technician fails to resolve the error after 90 days, Custodial Accounting journalizes the SF 5515 and supporting documentation upon receipt of the document. The accounting technician:
  - a. Journalizes the transaction using window 308 and debits account 7650 (Loss Deposit Discrepancies).
  - b. Posts the correct amount for debit 7649/7650 and credit 1710/1720/4120/4220/4420/6570/6800 or account 6900 (Adjustments or Corrections).
  - c. Stamps the journal number on the DV and supporting documentation.
  - d. Reclassifies the amount from tax class 1 to the correct tax class.
- (6) For additional information, see IRM 3.0.167, *Losses and Shortages*.

3.17.63.5.10  
(03-06-2019)  
**Scorecard**

- (1) The CFO uses a monthly quality scorecard to establish controls and checks to:
  - a. Track timely submission of reports.
  - b. Verify data accuracy.
  - c. Verify supporting documentation.
- (2) The campus reports submitted monthly are rated using the following criteria:
  - **Green** - Submitted timely to all contacts; all supporting documentation is attached.
  - **Yellow** - Submitted timely to all contacts; some supporting documentation is missing.
  - **Red** - Not submitted timely to all contacts; all supporting documentation is missing.

**Note:** A Green rating, for all monthly submissions, is the goal.

- (3) CFO scorecard rates the following monthly reports:
- End of month balancing for CARS
  - Supplemental CARS submission
  - Statement of Difference (SOD) summary report and deposit/disbursement reconciliation report
  - Form 3997, reconciliation of subsidiary accounts
  - TID reconciliation report
  - Suspense Account - 20F3885 (DMF Offset)
  - Suspense Account - 20F3500 (Suspense) and 20F3502 (Suspense)
  - Suspense Account 20F3820.29 (Ogden only)
  - Informant Reward Account 20X5433 (Ogden only)

3.17.63.5.10.1  
(03-06-2019)

#### End of Month Balancing for Treasury Submission

- (1) The campuses submit end of month (EOM) balancing and notify HQ CFO by 11:00 a.m. local time on the second business day. HQ CFO reviews the submission for **Timeliness** using the following criteria:
- Green** - EOM balancing complete and email notification sent to HQ CFO by 11:00 a.m. local time on the second business day.
  - Yellow** - EOM balancing complete and email notification sent to HQ CFO from 11:01 a.m. to 1:00 p.m. local time on the second business day.
  - Red** - EOM balancing complete and email notification sent to HQ CFO after 1:00 p.m. local time on the second business day.
- (2) The HQ CFO reviews the submission for **Completeness** using the following criteria:
- Green** - All RACS transactions reported.
  - Yellow** - Partial RACS transactions reported.
  - Red** - No RACS transactions reported.
- (3) The HQ CFO reviews the submission for **Accuracy** using the following criteria:
- Green** - All RACS transactions accurate.
  - Yellow** - Partial RACS transactions accurate.
  - Red** - No RACS transactions accurate.

3.17.63.5.10.2  
(03-06-2019)

#### Treasury Supplemental Submission

- (1) The campuses manually submit the supplemental submission to Treasury by the third business day to clear out any remaining out-of-balances between Treasury accounts. The HQ CFO reviews the submission for **Timeliness** using the following criteria:
- Green** - Submission made by 1:00 p.m. local time on the third business day.
  - Yellow** - Submission made from 1:01 p.m. to 3:00 p.m. local time on the third business day.
  - Red** - Submission made after 3:00 p.m. local time on the third business day.
- (2) The HQ CFO reviews the submission for **Completeness** using the following criteria:
- Green** - All transactions completed.
  - Yellow** - Partial transaction completed.
  - Red** - No transactions or journals completed.

**Note:** After all supplementals are complete, service centers must check account balances to ensure correct adjustments are made and to verify that the suspense accounts 20F3500 and 20F3502 contain zero balances and accounts 20F3885 meet threshold requirements. Failure to meet suspense account requirements constitutes a Treasury scorecard issue.

3.17.63.5.10.3  
(03-06-2019)

**Statement of Difference  
Summary Report and  
Deposit/Disbursement  
Reconciliation Report**

- (1) The SPCs submit a Statement of Difference (SOD) summary report and a deposit/disbursement reconciliation report. The SOD summary lists all deposit and disbursement discrepancies summary totals from each Submission Processing Center by ALC. Any deposit or disbursement discrepancies found on this report must be reported on the deposit and disbursement reconciliation report. The DBA reconciles the balances on the report and sends the reports to HQ CFO three workdays after 119 journal posts to RACS each month.
- (2) The HQ CFO analyst reviews the reconciliation report for **Timeliness** using the following criteria:
  - **Green** - Reconciliation complete in three workdays after the 119 journal posts to RACS.
  - **Yellow** - Reconciliation complete in four or five workdays after the 119 journal posts to RACS.
  - **Red** - Reconciliation complete in six or more workdays after the 119 journal posts to RACS.
- (3) The HQ CFO reviews the report for **Completeness** using the following criteria:
  - **Green** - All information is provided and accurate.
  - **Yellow** - Missing details or errors on five or less items.
  - **Red** - More than five items are missing information or have errors.
- (4) Backup documentation is required for deposit items that are three months or older and all items in disbursements. The HQ CFO reviews the reconciliation report for **Supporting Documentation** using the following criteria:
  - **Green** - Provides supporting backup documentation for the required deposits that are three audit months or older, and for all disbursement items.
  - **Yellow** - Supporting documentation missing one to two items.
  - **Red** - Supporting documentation missing more than two items.
- (5) The HQ CFO reviews the reconciliation report for reconciliation of **Aged Items** using the following criteria:
  - **Green** - No aged items on the report containing a confirm date more than three months.
  - **Yellow** - Aged items with confirm date of four to five months.
  - **Red** - Contains confirm date greater than five months.

3.17.63.5.10.4  
(03-06-2019)

**Form 3997,  
Reconciliation of  
Subsidiary Accounts  
Report**

- (1) The accounting section prepares Form 3997, Reconciliation of Subsidiary Accounts Report, and emails it to headquarters (HQ) Submission Processing (SP).
- (2) The HQ SP reviews the Form 3997 report for **Timeliness** using the following criteria:

- **Green** - Receives the report on or before the 25th of the month.
  - **Yellow** - Receives the report on the 26th or the 27th of the month.
  - **Red** - Receives the report on or after the 28th of the month.
- (3) The HQ SP reviews the Form 3997 report for **Completeness** and **Accuracy** using the following criteria:
- **Green** - Provides information for all columns.
  - **Yellow** - Missing information on five or less columns.
  - **Red** - Missing information on more than five columns.
- (4) The HQ SP reviews the Form 3997 report for **Supporting Documentation** using the following criteria:
- **Green** - Provided supporting documentation for all aged reconciled and unreconciled items.
  - **Yellow** - Missing supporting documentation for one aged reconciled and unreconciled item.
  - **Red** - Missing supporting documentation for more than one aged reconciled and unreconciled item.
- (5) The HQ SP reviews the Form 3997 report for required **Signatures** using the following criteria:
- **Green** - The report contains the required signatures.
  - **Yellow** - The report does not contain all required signatures.
  - **Red** - The report does not contain any of the required signatures.
- (6) The HQ SP reviews the Form 3997 report for **Aged Reconciled Items** using the following criteria:
- **Green** - No aged reconciled items.
  - **Yellow** - One or more aged reconciled items reported for the first time.
  - **Red** - One or more aged reconciled items reported two or more consecutive times.
- (7) The HQ SP reviews the Form 3997 report for **Unreconciled Items** using the following criteria:
- **Green** - No unreconciled items or an unreconciled items reported for the first time.
  - **Yellow** - One or more unreconciled items reported for the second or third consecutive time.
  - **Red** - One or more unreconciled items reported for four or more consecutive times.
- (8) The HQ SP reviews the Form 3997 report to verify it reconciles to RACS and the MCC Reciprocal Accounting Control Record (RACR) using the following criteria:
- **Green** - The report balances to RACS and RACR items.
  - **Yellow** - The report is not available.
  - **Red** - The report does not balance to RACS and RACR items.
- (9) For additional information, see IRM 3.17.64.29 , **Scorecard**, which provides further scorecard requirements.

3.17.63.5.10.5  
(03-06-2019)

**Trace Identification  
Reconciliation Report**

- (1) The accounting section prepares the Trace ID (TID) reconciliation report and sends it to HQ CFO.
- (2) The HQ CFO reviews the TID report for timeliness using the following criteria:
  - **Green** - Report received on the 20th workday of the month.
  - **Yellow** - Report received one workday after the 20th workday of the month.
  - **Red** - Report received two workdays after the 20th workday of the month.
- (3) The HQ CFO reviews the TID report for completeness using the following criteria:
  - **Green** - Information is provided for all columns.
  - **Yellow** - Information is missing on five or less columns.
  - **Red** - Information is missing on more than five columns.
- (4) The HQ CFO reviews the TID report to verify all items are reconciled using the following criteria:
  - **Green** - All columns have detail information.
  - **Yellow** - Error type Z is listed on five or less items.
  - **Red** - Error type Z is listed on more than five items.
- (5) The HQ CFO reviews the TID report to verify the manager was contacted using the following criteria:
  - **Green** - Managers have been contacted.
  - **Red** - Managers have not been contacted.
- (6) The HQ CFO reviews the TID report for required signatures using the following criteria:
  - **Green** - The required signatures are noted.
  - **Yellow** - No signatures are noted.
  - **Red** - The required signatures are not noted.

3.17.63.5.10.6  
(03-06-2019)

**CFO Scorecard -  
Suspense Account  
20F3885**

- (1) Each service center monitors the suspense account 20F3885 monthly to ensure the accounts are cleared within the 0 to 60 day status. An outstanding suspense log is used to show any transactions over two weeks old without a closing journal and transactions that have not been cleared within the 60 day period through the IPAC process.
- (2) A suspense account percentage worksheet is used to calculate the five percent or less of net disbursements in order to maintain a green scorecard. Use the RACS 020 (SF224 Statement of Transactions) report (Net Disbursement column) and the Treasury ALC activity account balance for each service center to complete the worksheet.

HQ CFO reviews the suspense account worksheet for timeliness using the following criteria:

- (3) Suspense account 20F3885 - Timeliness:
  - **Green** - IPAC log sheet for suspense account 20F3885 is received by 1:00 p.m. local time on the third business day of the following month.

- **Red** - IPAC log Sheet for suspense account 20F3885 is received after 1:00 p.m. local time on the third business day of the following month.

(4) Suspense Account 20F3885 - IPAC - Aged Items:

- **Green** - 30 days or less in suspense.
- **Yellow** - 31 to 45 days in suspense. Accounting department manager is contacted.
- **Red** - 46 to 60 days in suspense. Campus director is contacted.

**Note:** If over 60 days, a red score is given and the Deputy Director, Submission Processing, is contacted.

(5) Suspense Account 20F3885 - Supporting Documentation:

- **Green** - Corrective action log is received to support items over 45 days old on the IPAC log sheet.
- **Red** - Corrective action log is not received to support items over 45 days old on the IPAC log sheet.

(6) Suspense Account 20F3885 - Efficiency: The service center must use the Suspense Account Percentage Worksheet to include 20F3885.11 Treasury account balance to obtain the percentage of suspense dollars.

- **Green** - five percent or less
- **Yellow** - six to nine percent
- **Red** - ten percent

(7) Suspense Account 20F3885 - Signature:

- **Green** - All signatures are on the IPAC log sheet and corrective action log sheet.
- **Red** - Missing signature(s) on either the IPAC log sheet or the corrective action log sheet.

3.17.63.5.10.7  
(07-24-2015)  
**CFO Scorecard -  
Suspense Account  
20F3500 and 20F3502**

(1) Suspense Account 20F3500 and 20F3502 - Timeliness:

- **Green** - Submitted by 1:00 p.m. local time on the third business day of the month.
- **Red** - Submitted anytime after 1:00 p.m. local time on the third business day of the month.

(2) Suspense Account 20F3500 and 20F3502 - Efficiency:

- **Green** - Zero amount within current month.
- **Red** - One cent or more within current month.

(3) Suspense Account 20F3500 and 20F3502 - Supporting Documentation:

- **Green** - Supporting documentation received.
- **Red** - Missing supporting documentation.

(4) Suspense Account 20F3500 and 20F3502 - Signature:

- **Green** - Suspense 20F3500 and 20F3502 spreadsheet is signed by the RACS manager.



- **Red** - Suspense 20F3500 and 20F3502 spreadsheet is not signed by the RACS manager.

3.17.63.5.10.8  
(03-06-2019)

**Scorecard - Suspense  
Account 20F3820.29**

- (1) Suspense Account 20F3820.29 - Timeliness:
  - **Green** - Submitted by 11:00 a.m. local time on the second business day of the month.
  - **Red** - Submitted anytime after 11:00 a.m. local time on the second business day of the month.
- (2) Suspense Account 20F3820.29 - Efficiency - RRACS 003 Report with Account 7001 and 7009 added together:
  - **Green** - \$75M or less
  - **Red** - More than \$75M
- (3) Suspense Account 20F3820.29 - Efficiency - RRACS 004 Report with Account 7001 and 7009 added together:
  - **Green** - \$120M or less
  - **Red** - More than \$120M
- (4) Suspense Account 20F3820.29 - Signature:
  - **Green** - Suspense account 20F3820.29 spreadsheet is signed by the RACS manager.
  - **Red** - Suspense account 20F3820.29 spreadsheet is not signed by the RACS manager.

3.17.63.5.10.9  
(03-06-2019)

**Informant Reward  
Account (Ogden Only)**

- (1) The Ogden SPC generates a CARS account statement for account 20X5433 each month, after all reclassifications have been completed on the third business day, to ensure a positive balance exists in the account. This statement must be signed by a RACS manager and sent to HQ CFO at: *&CFO:FM:CFM CA Custodial Systems and Analysis*, and to the HQ SP analyst for your campus, *WI.SP.RRACS@irs.gov*.
- (2) The HQ CFO analyst reviews the Informant Reward Account (20X5433) statement report for timeliness using the following criteria:
  - **Green** – Informant reward balance is received by 1:00 p.m. local time on the third business day of the following month.
  - **Red** - Informant reward balance is not received by 1:00 p.m. local time on the third business day of the following month.
- (3) The HQ CFO analyst reviews the 20X5433 report for effectiveness using the following criteria:
  - **Green** - CARS balance of Informant Reward Account is a positive or zero amount.
  - **Red** - CARS balance of Informant Reward Account is a negative amount.
- (4) The HQ CFO analyst reviews the 20X5433 report for signature using the following criteria:
  - **Green** - CARS balance of Informant Reward Account statement is signed by the RACS manager.



- **Red** - CARS balance of Informant Reward Account statement is not signed by the RACS manager.

3.17.63.5.11  
(03-06-2019)

**Sale of Securities**

- (1) Fiscal Service handles the security liquidation program. Fiscal Service pays IRS electronically when the sale of these securities occurs.
- (2) The payments are made through a broker (third party contract with Fiscal Service) using FEDWIRE.
- (3) A special format was designed to identify these specific payments to the RACS technicians. Contact names are included in the message format to identify the case holder and expedite the processing of the funds.
- (4) Payments received for this program are considered deposit fund receipts.
- (5) The ALC determines which campus maintains case files. It also provides the location for final payment transmission.
- (6) The field office, special procedure, closely monitors these payments and case files. After receiving payment, the technician matches case file information with payments received. The technician makes a notation in Collections Information Repository (CIR), under the screen entitled FEDWIRE payments.
- (7) Fiscal Service is responsible for notifying the field office after sending payment via FEDWIRE. The accounting technician checks the CIR and FEDWIRE payments weekly for payment transmissions.

3.17.63.5.12  
(03-06-2019)

**Over the Counter Network (OTCnet)**

- (1) Over the Counter Network (OTCnet) is a Treasury secure web-based application that:
  - a. Automates the deposit reporting process.
  - b. Provides the ability to track deposits from the point of entry to final posting.
  - c. Provides the ability to confirm DTs electronically.

3.17.63.5.13  
(03-06-2019)

**Manual Confirmed Deposits Processing Procedures)**

- (1) Financial institutions are not responsible for confirming deposits made using OTCnet.
- (2) The technician is responsible for manually posting confirmation to RRACS, using the 211 window, within two business days if CIR fails to post the confirmation journal. The technician must confirm the DT on the same business day during the last week of the month. The Treasury identification number and the amount must match the DT number and the DT file. If the Treasury identification number was posted incorrectly to RRACS, the DBA must correct it.
- (3) The technician is responsible for contacting the financial institution to initiate a deposit trace, if the SF 215-A DT confirmed copy is not received within two weeks of the DT date. The technician makes a second contact no later than five workdays after the initial contact if confirmation is not received.

**Note:** Foreign remittance deposits normally take five workdays for confirmation.

3.17.63.5.13.1  
(03-06-2019)

**Accessing OTCnet**

- (1) The Custodial Accounting section identifies the technician as an OTCnet user and the local security administrator (LSA) creates a profile for the user. All OTCnet users must complete the online training course provided on the Fiscal Service OTCnet website prior to OTCnet access.
- (2) After completing the training course, the user must complete the OTCnet User Authorization Form and sign OTCnet Rules of Behavior. The employee's manager submits the OTCnet user authorization form and training certification to the LSA.
- (3) After OTCnet permission is assigned, three emails are sent to the employee in the following order:
  1. The first provides the user ID.
  2. The second provides a temporary password.
  3. The third provides the OTCnet permission.
- (4) After receiving the user ID and password, the user logs on to the Treasury user profile to change the temporary password and provide answers to the secondary authentication questions.

3.17.63.5.14  
(03-06-2019)

**Automated Deposit  
Records Confirmation**

- (1) IRS accesses deposit information through the Collections Information Repository (CIR) to:
  - a. Verify deposits, FEDWIRE transfers and DT/DV adjustments.
  - b. Resolve Report 1137, CIR Error Report, open items.
  - c. Research financial institution discrepancies.
  - d. Reconcile Statement of Difference.
  - e. Access Electronic File Transfer deposits.
- (2) CIR is available Monday through Friday, from 6:00 a.m. until 8:00 p.m. EST. CIR retains deposit information for one year and retains FEDWIRE information for the current and the prior month.
- (3) Daily, the accounting technician is responsible for downloading and printing deposit record data DT/DV through CIR and RRACS.
- (4) Daily, CIR uses the deposit record data to generate the following reports:
  - a. Report 1134, Matched CIR Records
  - b. Report 1135, CIR Recirculating Records
  - c. Report 1136, Unmatched RACS CIR Records
  - d. Report 1137, CIR Error Report

**Note:** The accounting technician is responsible for printing these reports daily.

- (5) Report 1134 lists matched records reported by the financial institution and campus. The confirmation journal number is on the report. The accounting technician stamps the journal number on the confirmed DT copy. Further research is necessary.
- (6) Report 1135 lists DTs and DVs reported by the financial institution to Fiscal Service. The Treasury number with an asterisk next to it is an indication the document posted to RRACS on the report date.
- (7) Report 1136 lists DTs and DVs journalized by the campus. The Treasury number with an asterisk next to it is an indication the document posted to

RRACS on the report date. The DBA must obtain management's approval before inputting a modification (902 window) to correct incorrect DT/DV journalizations.

- (8) Report 1137, CIR Error Report identifies the following error codes:
- Error Code A -100 percent duplicate deposit
  - Error Code B - deposit confirmed date is missing
  - Error Code C - prep date cannot be later than the confirmed date
  - Error Code D - invalid form code
- (9) Report 1137 listing DTs, must be confirmed manually. They do not appear on Report 1135, CIR recirculating records. Daily, the accounting technician must research and resolve errors on Report 1137.

**Note:** Errors appearing on Report 1137 do not appear on the next day's error report.

- (10) Weekly, the technician researches discrepancies or unconfirmed deposits not resolved within five business days of the report date. The reports are as follows:
- Report 1135, CIR Recirculating Records
  - Report 1136, Unmatched RACS CIR Records
  - Report 1137, CIR Error Report

**Note:** Adjustment DT/DV has the original deposit prepared date and appears on the reports as an aged date. The accounting technician uses the RRACS received date for adjusting any DT/DV to determine the first contact date for research and follow-up. The date of first contact must occur within nine calendar days, including foreign currency deposits. If there is a Treasury number with an asterisk next to it, it is an indication the document posted to RACS on the report date. Further research is necessary.

- (11) For any unresolved DT/DV, after the initial contact, the technician makes a second contact and notifies the RACS manager. A comprehensive history sheet must be completed for this contact with the following information:
- Action(s) taken
  - Date of action
  - Name of contact
  - Descriptive information for action taken
- (12) For any DT/DV that is unresolved for more than five business days after the second contact, the technician makes a third contact to the RACS manager for possible escalation to the accounting operation manager while continuing to make efforts to resolve the issues.
- (13) Weekly, the manager and/or designee must review, initial and date the CIR reports to ensure prompt discrepancy resolution.
- (14) Daily, during the final week of monthly processing, the technician researches discrepancies and/or unconfirmed deposits not appearing on the CIR reports.

3.17.63.5.15  
(03-06-2019)

**Tax Class Classification**

- (1) Revenue collected during a current fiscal year is controlled and reported on a DT/DV by the TAS tax class.
- (2) For IRS reporting, the fiscal year runs from October 1 through September 30.
- (3) The DT or related support listings show the classification when the deposit is submitted initially to a financial institution. DVs returned from the financial institution for invalid or dishonored remittances are classified initially as tax class 1 (withholding tax) and subsequently reclassified after determining the proper tax classification.

3.17.63.5.15.1  
(03-06-2019)

**Tax Class  
Reclassification**

- (1) When misclassification errors are identified, the tax class must be reclassified in RRACS as soon as possible. Examples of misclassification are documents input with the wrong tax class or typographical errors on DTs. For reclassification, the accounting technician is responsible for:
  - a. Transferring a credit between IMF, BMF, and/or NMF accounts by offsetting debits between modules.
  - b. Posting a reclassification journal for adjustments to RRACS. All funds reclassified in RRACS must be in the current fiscal year.
  - c. Reclassifying child support payments for improper classification. At month end, the technician uses the amounts on Form 5461, Report of Action under PL 93-647.
  - d. Photocopying fees deposited and credited to account 2340 (Photocopy Fee). The financial institution sends the RACS unit the SF 5515 (Debit Voucher) and a copy of the taxpayer's dishonored check. The technician reverses the credit in account 2340 and debits the 1710 account. The 1710 account is an receivable account used to record and control dishonored checks or money orders, previously recorded as collections for the IRS.

3.17.63.5.15.2  
(03-31-2014)

**Tax Class  
Reclassification of  
Non-Revenue Receipts**

- (1) Erroneous refund and deposit repayments are reclassified to a tax class related to TAS. Prior year revenue receipts are not reclassified.

3.17.63.5.15.3  
(03-06-2019)

**Fund Adjustments  
Reclassifications**

- (1) Transferring receipts between funds, or within the same fund, requires reclassification. The following transactions must be reclassified:
  - a. Revenue receipts transferred from one tax class to another (source documents are Form 2424 (Account Adjustment Voucher), Form 813 (Document Register), and IDRS recap, Page 4).
  - b. DTs with incorrect credit classifications (source documents are SF 215-A (DT), Form 813, and IDRS recap, Page 3).
  - c. Dishonored check file (DCF) applications (source documents are DCF03, DCF05, and EOD16, Page 6).
  - d. Renumbered rejects and nullified unpostables transferred from one tax class to another.
  - e. Refund repayments deposited as revenue receipts.
  - f. Child support payments.
  - g. Service Center Control File (SCCF) adjustments involving a tax class change (source documents are Form 4028; SCCF-11-41, Adjustment

Control Record List Items with Control Record Source Code J; and SCCF-11-47, Control Record Renumber Reclassification Summary).

- h. Reclassifications of corrected unpostables generated by ECC-MT (source document is the Control Data Run 02 Project 160).
  - i. Budget clearing accounts, refund repayments or revenue receipts adjustments.
  - j. Anti-drug special funds.
- (2) The technician journalizes entries using source documents from a prior window, or using Form 8166 (Input Reconciliation Sheet). When entries are subsequent to journal input on another window, the prior window journal number is used as the doc ID number for that window. For a journal number not used for the doc ID, the technician inputs the journal number in the message and in so doing, establishes an audit trail. The message column summarizes the adjustments made to fund receipt accounts.
  - (3) The technician inserts the original journal number as the doc ID number when the reclassification journal corrects a prior journal entry. Before posting journal entries, the technician inputs detail information (reason) for the reclassification in the message column. The DT classification report summarizes all adjustments to a tax class related to TAS.
  - (4) The accounting technician transcribes or stamps the reclassification journal number on the supporting documentation.

3.17.63.5.16  
(03-06-2019)

**Civil Judgment  
Collections (Kansas City  
Only)**

- (1) Report 1136 (Unmatched RACS CIR Records), lists DTs and DVs journalized by the campus but not reported by the depository.
- (2) The Department of Justice (DOJ) receives civil judgement payments and uses the Intragovernment Payment and Collection (IPAC) system to transfer these payments to Kansas City (ALC 20090900) and create documentation of the transfer. For additional information, see IRM 3.17.243, *Miscellaneous Accounting*.
- (3) An excel worksheet and other documents provide the debtor's name, SSN, interest computation date, cause of the action, collection office claim number, dollar amount, and collection office referral number, included on the IPAC document.
- (4) The accounting technician is responsible for:
  - a. Reconciling the supporting documentation totals with the IPAC.
  - b. Reviewing the support listing for payment identification.
  - c. Contacting the DOJ collection officer when payment information is incorrect or disagrees with the IPAC.
  - d. Inputting the IPAC into RRACS using TAS 20F3844 and requesting an IPAC to transfer the incorrect information back to DOJ.

3.17.63.5.17  
(03-06-2019)

**Wire Transfers/FEDWIRE**

- (1) Wire transfer systems use computer networks to link to financial institutions. Only approved applications using wire transfers may be accepted. When the daily support listing for FEDWIRE contains unexpected payments, the technician contacts the analyst responsible for handling wire transfers for payment reversal.

**Note:** Electronic Fund Transfer (EFT) payments are wire transfers. EFT may be in the title of a computer-generated report.

- (2) Source documents and payment records supporting the wire transfer/FEDWIRE include:
  - a. The support listing containing messages providing transaction details.
  - b. SF 215-C (DT) containing total wire transfer transaction(s) for the day. The DT must equal the daily total on the bottom of the support listing and the DT number must be printed on the support listing. After receiving the DT, the technician confirms receipt by providing the date in box 2 for reporting purposes.
  - c. The SF 5515 (Debit Voucher) for reversing or correcting wire transfer/FEDWIRE transactions. DVs may be issued for dishonored checks for insufficient funds to support previously agreed-to automatic EFT transactions, or to correct erroneous deposits.

3.17.63.5.18  
(03-06-2019)  
**Direct Debit Installment Agreement**

- (1) A Direct Debit Installment Agreement (DDIA) is a method of collecting payments. A taxpayer makes arrangements with collection personnel to repay tax liabilities in installments. The taxpayer signs an agreement authorizing IRS to withdraw monthly installment payments from his/her bank account electronically.
- (2) The financial institution prepares a manual SF 215-A and records it in the Collection Information Repository (CIR) on the payment due date.
- (3) The financial institution creates and transmits to IRS a tape of all transactions which fail to process properly. These items are supported by debit vouchers which are passed through the Pittsburgh branch of the Cleveland Federal Reserve Bank.
- (4) The campus is responsible for:
  - a. Monitoring the progress of all transactions including EFT 12 (debit) and EFT 18 (credit) identify transactions associated with DDIA. DTs must correspond with each EFT 12 summary. Likewise, a DV for each EFT 18 summary is required. All EFT 12 and EFT 18 transactions must be included in EFT 16 and EOD 16 reports on the appropriate dates. The journal contains the EFT 12, the EFT 18, and the DT/DV.
  - b. Maintaining a log sheet to ensure all EFT 12 and EFT 18 processing is completed. Log formats may be established by individual campuses. Missing entries and mis-matched dollar amounts help identify problems quickly.
  - c. Reconciling and balancing the DT with the EFT 12 summary daily.
  - d. Journalizing entries through the Deposit Control menu.
  - e. Reconciling and balancing the debit vouchers with the date in box 2, EFT 18 summary daily, and journalizing the entries.
  - f. Preparing Form 2424 (Account Adjustment Voucher) and journalizing transactions by debiting the proper SCCF account and crediting account 1720 (Dishonored Checks, Adjustments) for debit vouchers not received when the EOD 16 is ready for journalizing, and reclassifying the tax class when the EOC identifies the payment as other than tax class 1.
  - g. Reconciling daily, and balancing EFT 12 and EFT 18 with EFT 16 and EOD 16 and contacting the financial institution or the NHQ transfer analyst to initiate a voucher trace when a DV is not received within 10



business days of receiving the deposit. Debit vouchers are processed through the Pittsburgh FRB if a DV is not received within 10 workdays of the making of the deposit.

- h. Initiating research with IT to locate missing runs and/or reports (failure to ensure processing of all runs or receipt of all DT/DVs results in a improper posting to the MF, or in erroneous entries in RRACS). The financial institution statements should be retained for three years from the date of the statement.
- i. Coordinating with Collection and IT to ensure payments and tapes are generated and sent to the financial institution.

3.17.63.5.19  
(03-31-2014)  
**State Income Tax Levy  
Program (SITLP)**

- (1) The SITLP coordinator in each W&I campus has overall responsibility for the coordination between the state and the campus. Procedures are sent to each SITLP coordinator and NHQ Collection. A list of the SITLP coordinators is available on the Servicewide Electronic Research Program (SERP) website at: [http://serp.enterprise.irs.gov/databases/who-where.dr/sitlp\\_coord.htm](http://serp.enterprise.irs.gov/databases/who-where.dr/sitlp_coord.htm).
- (2) States join SITLP and become operational after a memorandum of understanding (MOU) is signed and successful test files are processed. The participating states are:

STATE	STATE
Alabama	Michigan
*Alaska	Minnesota
Arizona	Missouri
Arkansas	Nebraska
California	New Jersey
Colorado	New Mexico
Connecticut	**New York
Delaware	**North Carolina
District of Columbia	Ohio
Georgia	Oklahoma
Idaho	Oregon
Illinois	Pennsylvania
Indiana	Rhode Island
Iowa	South Carolina
Kentucky	Utah
Louisiana	Vermont
Maine	Virginia
Maryland	West Virginia
**Massachusetts	Wisconsin



**Note:** \*Alaska participates in the Alaska Permanent Fund Dividend Levy Program (AKPFD). This is a similar matching program, but the levy attaches to the state's permanent fund and dividend rather than a state income tax refund. AKPFD levy files are converted into a State Income Tax Levy Program (SITLP) format for processing through TDA 55/56 in Fresno.

**Note:** \*\*These states are participating in SITLP; however they do not use EFTPS to send in their SITLP levy payments.

**Note:** As of June 2014, all current non-EFTPS state agencies converted to EFTPS for their SITLP payments.

3.17.63.5.20  
(03-31-2014)

**Federal Agency Tax  
Payment System (Ogden  
Only)**

- (1) Tax payments received from federal agencies are processed by FEDTAX II as part of EFTPS. FEDTAX II records payments and DV/DTs are included with EFTPS at the Ogden campus and require no separate accounting.

3.17.63.5.21  
(03-06-2019)

**Electronic Federal Tax  
Payment System  
(EFTPS) (Ogden Only)**

- (1) The EFTPS provides a daily automated journal file for posting transactions to RRACS. The accounting technician contacts the Submission Processing RACS Headquarters unit and the CFO RACS (OS:CFO:FM:A:S) office to receive further instructions for journals that did not post to RRACS.
- (2) If the EFTPS batch journal does not post to RRACS, the accounting technician must prepare a manual journal.
- (3) EFTPS creates four activities requiring RRACS input to the general ledger:
  - a. DT journal
  - b. DV journal
  - c. Deposit reclassification journal
  - d. Tape Edit Processor (TEP) journal
- (4) The following programs transmit through EFTPS:
  - a. Wire transfer/FEDWIRE
  - b. State Income Tax Levy Program (SITLP)

3.17.63.5.21.1  
(03-06-2019)

**Electronic Federal Tax  
Payment System  
(EFTPS) Deposit Ticket  
Journal (Ogden Only)**

- (1) The financial agent provides the classification for each DT sent by EFTPS to RRACS.
- (2) DTs are sorted by settlement date in EFTPS.
- (3) The analyst uses the summary report to verify all DTs have been received and journalized.
- (4) The automated batch journal number begins with the number 110.
- (5) If a manual journal is required, the technician prepares a 210 journal entry from a printed copy of the EFTPS DT to support each journal entry. The DT lists all of the batch numbers sent by EFTPS.
- (6) Through automated or manual posting, the technician enters the following actions in the journal:

- a. Debits the appropriate account 2100 tax class accounts or tax class 9, revenue suspense.
- b. Credits one or more of the EFTPS suspense accounts.

(7) The EFTPS suspense accounts are:

Account Number	Account Name
4125	EFTPS Suspense for Master File - BMF
4225	EFTPS Suspense for Master File - IMF
4425	EFTPS Suspense for NMF
4765	EFTPS Miscellaneous Suspense

- (8) The DT does not identify user fees and non-revenue items. Non-revenue deposit items are initially classified into account 4765 (EFTPS Miscellaneous Suspense, Ogden Only), but later reclassified.
- (9) Federal Payment Levy Program (FPLP) DTs received through IPAC, rather than CIR, are journalized to different accounts:
  - a. After the money is received through IPAC, prepare a manual journal to debit account 2910 (IPAC Receipts) and credit account 4765 (EFTPS Miscellaneous Suspense, Ogden Only).
  - b. The EFTPS journal 114 debits account 4765 (EFTPS Miscellaneous Suspense, Ogden Only) and credits account 2910 (IPAC Receipts), and debits the account 21XX tax classes and credits the appropriate EFTPS suspense accounts.
  - c. RRACS is programmed to recognize the FPLP DT journal record by the record code 5. Normal EFTPS DTs contain record code 1.

3.17.63.5.21.2  
(03-06-2019)

**Electronic Federal Tax  
Payment System  
(EFTPS) Debit Voucher  
Journal (Ogden Only)**

- (1) The financial institution provides tax classification information for each EFTPS DV.
- (2) The analyst uses the DT/DV summary report to verify that all DVs have been received and journalized.
- (3) The analyst uses the printed DV as the source document for journalization.
- (4) The automated batch journal number begins with number 111.
- (5) If a manual journal is required, prepare journal 221 to debit the appropriate suspense account and credit the account 21XX tax class.
- (6) For Federal Levy Program (FPLP) debit vouchers, a manual journal from IPAC debits account 4765 (EFTPS Miscellaneous Suspense, Ogden Only) and credits account 2910 (IPAC Receipts).
- (7) The EFTPS 114 journal debits account 2910 (IPAC Receipts) and credits account 4765 (EFTPS Miscellaneous Suspense, Ogden Only), and debits the appropriate EFTPS suspense accounts and credits the account 21XX tax classes. Record code 6 identifies the EFTPS journal record.

3.17.63.5.21.3  
(03-06-2019)

**Electronic Federal Tax  
Payment System  
(EFTPS) Deposit  
Reclassification Journal  
(Ogden Only)**

- (1) The EFTPS reclassification summary report is the source document for the automated batch reclassification journal number beginning with number 112. Included on the EFTPS reclassification summary report are debit or credit transactions reclassified by the EFTPS system including the following transactions:
  - a. A payment or debit transaction misclassified by the financial agent.
  - b. A record changed to a different tax class or MF by error correction.
  - c. A record changed to a different tax class or MF as a result of an auto correction during loading and validating.
  - d. Batches rejected during EFTPS loading and validating are reclassified to tax class 9 "Miscellaneous Receipts", MF 7, until a corrected batch is re-submitted. The EFTPS reclassification summary report with rejected batches from BMF is reviewed when the reclassification program is unable to determine the original MF.
  - e. Special fund payments may assign tax type codes that EFTPS is unable to classify. When this occurs, EFTPS assigns a pseudo tax class to classify these special fund payments to tax class 9 "Miscellaneous Receipts".
- (2) The table below describes the special fund payments by tax type and class:

<b>Tax Type</b>	<b>Pseudo Tax Class</b>	<b>Description</b>
68770	P	Photocopy Fees
01210	C	Conscience Fund
54321	O	Installment Fee New
54323	R	Installment Fee REI
54324	E	OIC User Fee

- (3) Other reclassifications must be completed with a manual journal when the transactions are deleted from the EFTPS suspense file.
- (4) The EFTPS reclassification summary report is divided into two parts:
  - a. Part 1 is the tax class reclassification containing the net change in tax classes, identified by a comparison between the tax type codes and the DT and by changes in tax types made by error correction or auto correction.
  - b. Part 2 is the MF reclassification based on a comparison between the tax type codes and the MF in the batch header, including MF changes created by auto correction and error correction.
- (5) When creating a manual reclassification journal, the technician uses the net change column.
- (6) The EFTPS reclassification list includes:
  - a. Detailed information of the transactions that are reclassified
  - b. Pseudo tax codes

3.17.63.5.21.4  
(03-06-2019)

**Electronic Federal Tax  
Payment System  
(EFTPS) Tape Edit  
Processor (TEP) Journal  
(Ogden Only)**

- (1) A Tape Edit Processor (TEP) journal record is prepared for each MF sent to ECC.
- (2) The automated batch journal number begins with number 113.
- (3) If a manual journal is required, use the EFTPS daily transaction release summary report to prepare journal 417 for BMF and 418 for IMF.
- (4) For the normal credit balance, debit the ECC suspense account and credit the EFTPS suspense account using the following:
  - a. For BMF transactions, the technician debits account 4110 (ECC Suspense for MF - BMF) and credits account 4125 (EFTPS/FPLP Suspense for MF - BMF, Ogden Only).
  - b. For IMF transactions, the technician debits account 4210 (ECC Suspense for MF - IMF/CADE) and credits account 4225 (EFTPS/FPLP Suspense for MF - IMF, Ogden Only).
- (5) If the EFTPS daily transaction release summary report has a debit balance, use the following:
  - a. For BMF transactions, the technician debits account 4125 and credits account 4110.
  - b. For IMF transaction, the technician debits account 4225 and credits account 4210.

3.17.63.5.22  
(03-06-2019)

**Deposit Funds**

- (1) The deposit fund is a fund account and not an appropriation account.
- (2) For erroneous refunds from the deposit funds, the technician is responsible for:
  - a. Repaying the deposit fund from the refund appropriation account 20X0903.
  - b. Establishing the receivable for the erroneous refund.
- (3) Repayment is required because deposit fund monies are in trust for the U.S. government.

3.17.63.5.23  
(03-06-2019)

**Offer-in-Compromise  
(OIC)**

- (1) Offer-in-Compromise (OIC) remittances with Form 656 (Officer-In-Compromise Application Fee) are deposited in a financial institution. A copy of Form 656 is sent to the Cincinnati Service Center (CSC). Remittances received with Form 656 are not applied to the taxpayer's liability.
- (2) The technician furnishes the proper documents for input to RRACS. The documents include research, follow-up, IDRS records, and the annual report of amounts recouped from collateral agreements.
- (3) RACS receives Form 4710-CG (Automated Offer-in-Compromise Record), Form 2515 (Record of Offer-in-Compromise), Form 3753 (Manual Refund Posting Voucher), or Form 2424 (Account Adjustment Voucher) for processing and input into RRACS.
- (4) Accounting prepares the appropriate documents for applying OIC deposits to NMF accounts and notes the action on the related NMF accounts.

- (5) At the accounting period month end, the technician forwards a copy of the OIC inventory detail report to the CSC OIC unit for reconciling the deposit record with the general ledger account. The CSC OIC and accounting units coordinate to resolve differences.

3.17.63.5.23.1  
(03-31-2014)

**Rejected or Withdrawn Offers**

- (1) When the IRS rejects an offer or the taxpayer withdraws an offer, CSC notifies the technician to refund or apply the deposit to the taxpayer's liability.
- (2) Source documents must accompany the rejected or withdrawn offer. The following chart identifies the source documents to forward to accounting:

If	Then
The deposit is refunded to taxpayer.	CSC prepares and provides Form 3753 and AOIC deposit refund report
The deposit is applied to the taxpayer's liability.	CSC sends the Form 2424 with copies of the Form 3040, Authorization to Apply Offer-in-Compromise Deposit to Liability, or the taxpayer's written authorization.

- (3) Requests for refunds must be processed expeditiously. CSC forwards the refund requests to the accounting refund scheduler who:
- Prepares a manual refund payment for the refund amount.
  - Routes the Secure Payment System refund schedule to the certifying officer for certification and processing.
- (4) Deposits applied to the taxpayer's liability must be reclassified to adjust the amount between the deposit fund and revenue receipts.
- (5) When NMF accounts are involved, number the Form 2424 (Account Adjustment Voucher) using tax class 6, doc code 76, and the date of the deposit remittance. The first digit of the block number indicates the true tax class. For additional information, see IRM 3.17.46 , *Automated Non-Master File Accounting*.

3.17.63.5.23.2  
(03-06-2019)

**Interest Accruals**

- (1) The IRS assesses interest on an outstanding tax liability for an accepted Offer-in-Compromise and for an approved Form 3040 (Authorization to Apply Offer-in-Compromise Deposit to Liability).
- (2) Interest accrual ceases when a deposit is applied to satisfy a tax liability.
- (3) Interest is not payable on deposit fund money refunded to the taxpayer.

3.17.63.5.23.3  
(03-06-2019)

**Accepted Cash Offers**

- (1) The OIC is accepted when the field office or the CSC OIC unit determines the amount offered reasonably reflects the IRS's collection potential. For cash offers, the amount held in account 4710 (Offers-in-Compromise, Cincinnati Only) is usually the amount offered by the taxpayer.
- (2) CSC prepares and forwards Form 2424 (Account Adjustment Voucher), with the deposit received date noted to the technician, for transferring the OIC deposits to revenue receipts.

- (3) The technician processes the credit copy of Form 2424 (Account Adjustment Voucher). The debit copy is maintained in the accounting OIC file and is used for balancing the deposit fund at month end.
- (4) The technician prepares Form 3177 (Notice of Action for Entry on MF) for blocking, numbering and processing.
- (5) Accounting receives Form 2424 from the OIC clerk and:
  - a. Blocks and numbers Form 2424 using blocking series. For additional information see IRM 3.17.243, *Miscellaneous Accounting*.
  - b. Prepares Form 813 (Document Register) for each block on Form 2424.
  - c. Sends Form 2424 with all blocks completed to RACS.
- (6) The RRACS technician is responsible for :
  - a. Inputting Form 2424 (Account Adjustment Voucher) data into RRACS, noting the journal number on Form 813 (Document Register).
  - b. Sending to Data Conversion, blocks of Form 2424 with Form 813, Part 1.
  - c. Sending Form 2424, Part 2 for SCCF processing with a copy of the acceptance letter and Form 813.
  - d. Sorting the acceptance letters with Form 2424 in each block by NMF account status.
  - e. Preparing NMF block summary on back of Form 813, Part 2.
  - f. Reclassifying and notating the journal number on supporting documents.
  - g. Sending Form 813, Part 2, with NMF block summary data to transcription for NMF SCCF clearance.
  - h. Placing the closed Form 2424 or Form 4710 (Offers-in-Compromise, Cincinnati Only) in the current month hold file until balancing at month end.
- (7) The technician maintains the OIC file and places the closed Form 2424 or Form 4710 in alphabetical order in the closed file after balancing at month end.

## 3.17.63.5.23.4

(03-06-2019)

**Accepted Installment  
(Deferred) Offers**

- (1) The OIC deposit held in account 4710 (Offer-in-Compromise, Cincinnati Only) is only a portion of the amount offered by the taxpayer.
- (2) The processing of installment offers is similar to cash offers. Compliance Services Collections Operations (CSCO) prepares and forwards Form 2424 (Account Adjustment Voucher) and the offer clerk prepares Form 813 (Document Register).
- (3) NMF installment offers are maintained separately on the IDRS.
- (4) The technician is responsible for:
  - a. Requesting to transfer the offer accounts from the current control status to the installment control status after receiving duplicate copies of Form 656 (Offer-In-Compromise Application Fee), a copy of the offer acceptance letter and Form 2424.
  - b. Preparing Form 3809 for writing off the amount compromised.
  - c. Numbering the Form 2424 using tax class 6 and doc code 76 to transfer the deposit credit from the deposit fund to revenue receipts. Number the Form 2424 using tax class 6 and doc code 76 to transfer the deposit credit from the deposit fund to revenue receipts.



- d. Inputting the installment offer into RRACS through the accounting application and the deposit control main menus and reclassifying, as appropriate.
- e. Noting the journal number on Form 2515 (Record of Offer-in-Compromise) or Form 4710-CG (Automated Offer-in-Compromise Record).
- f. Filing in the closed-case file.

**Note:** For NMF accounts, the technician is responsible for:

- a. Using the applicable transaction code.
- b. Showing the applicable installment status code.
- c. Attaching a copy of the accepted letter.
- d. Numbering Form 3809 (Miscellaneous Adjustment Voucher).
- e. Preparing Form 813 (Document Register).
- f. Inputting NMF SCCF in a normal manner.

3.17.63.5.23.5  
(03-06-2019)

**Inter-Site Transfer of the  
OIC Case File**

- (1) When a taxpayer moves to an address that is under the jurisdiction of another campus, while completing the terms of an installment offer and/or collateral agreement, the OIC is transferred if a written request is received by the taxpayer.
- (2) The OIC uses unique numbers to control and identify each offer. If an offer is transferred or removed from one AOIC Pyramid database, it cannot be re-established on another campus's Pyramid database. Therefore, only under special circumstances an offer be transferred.
- (3) The OIC unit in CSCO prepares and forwards Form 2158 (Credit Transfer Voucher) showing TAS 20X6879, taxpayer identification information, and the address of the receiving campus.
- (4) Follow the steps below when transferring:
  - a. Photocopy Form 2515 (Record of Offer-in-Compromise) or Form 4710-CG (Automated Offer-in-Compromise Record).
  - b. Note on the copy the transfer date, the new taxpayer address and the location of the campus where the case is being transferred.
  - c. Send the original Form 2515 or Form 4710-CG and the complete offer case file to the new campus via Form 2158.
  - d. Transfer NMF accounts via Form 514-B (Credit Transfer Voucher). The technician sends a copy with the offer case file.

3.17.63.5.24  
(03-06-2019)

**Seized Property (Ogden  
Only)**

- (1) The Collection field offices document the property seized in connection with enforced collection of taxes and report it to the campus for accounting and control.
- (2) Accounting receives Form 2433 (Notice of Seizure), Part 7A, from Collection for each seizure, or supplemental seizure, and processes them as follows:
  - a. Numbers the Form 2433 consecutively by each field office and shows the taxpayer's name and address, description of the property, location where stored and inventory value of the property described.
  - b. Places an alpha (A, B, C, etc.) after the original number on a supplemental Form 2433.



- c. Uses the Form 2433 journal number to input the transaction into RRACS. The supplemental Form 2433 is associated with the open case file.
  - d. Researches the open case files to validate proper application when an action is taken on the seizure. When a seizure case file is completely resolved, accounting places it in an alpha closed file.
- (3) When a property value cannot be immediately determined for audit trail purposes, the technician journalizes these items to RRACS with 0 value as follows:
  - a. Inputs Form 2433 to RRACS to establish an audit trail.
  - b. Files Form 2433, Part 7, in the open case file. The seized property subsidiary account is maintained in RRACS in seizure number order.
- (4) Collection forwards the Form 2433, Part 7B, appropriately marked, when:
  - a. Cash is applied to the Taxpayer Delinquent Account (TDA) by the revenue officer.
  - b. The taxpayer or a third party redeems the property.
  - c. The property is released to the taxpayer or a third party.
  - d. The property is sold or acquired by the U.S. government.

**Note:** When a sale is a deferred payment, there may be multiple Forms 2433 Part 7B submitted, as well as multiples of Form 1963 (Collection Register). For additional information, see IRM 3.17.63.5.24.1.1(5), Proceeds of Sale of Seized Property (Ogden Only).

- (5) The monthly field office inventory report includes seized property.
- (6) When seized property is disposed of by redemption, release, sale, or acquisition, Form 2433 (Notice of Seizure), Part 7B, is used as the closure document to remove the property from the seized property inventory when the box is checked indicating that this action closes the seizure.
  - a. For any Form 2433 (Notice of Seizure) that is not processable due to missing information or illegibility, the technician returns it to the originating technical services field office with a memorandum requesting corrections.
  - b. If Form 2433, Part 7B, is received and Part 7A has not been received, the accounting section must send a memorandum to the originating technical services field office requesting Part 7A. If there is no response within 60 days, the technician follows up with the originating technical services field office.
  - c. Form 2433, Parts 7A and 7B, must be journalized in the accounting month with the date received.

3.17.63.5.24.1  
(03-06-2019)

**Sales of Seized Property  
(Ogden Only)**

- (1) Property seized and reported may be:
  - a. Redeemed by the taxpayer or a third party.
  - b. Released to the taxpayer or a third party.
  - c. Sold to the highest bidder.
  - d. Acquired by the U.S. government.
- (2) When expenses are incurred and not paid directly to the vendor, the expenses are assessed against the taxpayer's account, and the cost is debited to the taxpayer's account using TC 360. If payments are received for the release or

redemption, the expenses are debited with a TC 360 and paid simultaneously with the application of the payments by inputting the related credit through TC 694. The revenue officer prepares Form 2436R, Seized Property Release/Redemption Report, to request TC 360 input and/or a TC 694 input. For additional information see IRM 5.10.4.16 , **Form 2436R, Seized Property Release/Redemption Report**.

**Note:** All payments received for the release or redemption of seized property must be submitted with Form 2433, Part 7B, to the service center accounting branch after disposition of property to Ogden and should **not** be submitted on Form 795 (Remittance and Return Report). Do not post release/redemption payments to the balance due accounts on the Integrated Collection System. The module balances update automatically after the Form 2436R is processed. The documents should be submitted on Form 3210 (Document Transmittal), with the seizure number included to:  
Ogden Submission Processing Center  
Attn.: Payment Perfection  
1973 N. Rulon White Blvd., Mail Stop 2003 (for remittances over \$100,000)  
or  
Mail Stop 1999 (for remittances \$100,000 or less)  
Ogden, UT 84404

3.17.63.5.24.1.1  
(03-06-2019)

**Proceeds of Sale of  
Seized Property (Ogden  
Only)**

- (1) The technician receives Form 2436 (Seized Property Sale Report) in duplicate, with instruction regarding how to dispose of proceeds from the sale of seized property credited to the deposit fund account. Before disposition, the technician is responsible for processing Form 2436 by:
  - a. Verifying that the amount shown on the total line, item 5, does not exceed the amount currently on deposit in account 4720 (Sales of Seized Property, Ogden Only), as shown on Form 1963 (Collection Register).
  - b. Preparing Form 2424 (Account Adjustment Voucher), both debit and credit copies for the amount applied to account 4720. Enter secondary and/or tertiary transaction codes, and amounts for accruals and expenses.
  - c. Preparing Form 813 (Document Register) for Form 2424 credit copies and routing to RACS for processing.
  - d. Posting the transaction in RRACS.
  - e. Attaching Form 2436 and filing a copy in the case file.
- (2) Proceeds from the sale of seized property are journalized in the deposit fund account using Form 1963 and Form 2433 (Notice of Seizure), Part 7B.
- (3) The technician is responsible for preparing, forwarding and processing Form 2424, with the deposit date noted in cases when expense of sale exceeds gross receipts.
- (4) The technician processes the Form 2436 within ten calendar days from the date received and date stamps the Form 2436.
- (5) In deferred payment seized property sales, Collection prepares and forwards Form 1963 and Form 2433, Part 7B. For initial payments, Collection writes: Partial Proceeds from Sale of Seized Property, on the Form 2433 Part 7B. When submitting the final Part 7B, collection writes: Final Payment from Sale of Seized Property, Deferred Payment. When Collection submits the final Part

7B, the box will be checked indicating this action closes the seizure and the remittance will include the Form 2436.

3.17.63.5.24.1.2  
(03-06-2019)

**Surplus Proceeds  
(Ogden Only)**

- (1) A surplus exists when a taxpayer's property is settled for more than the liability owed. The taxpayer may request the surplus be refunded. The collection unit approves or disapproves the taxpayer's refund request. When approved, the collection unit prepares and sends the technician a memorandum (in duplicate) authorizing the disposition of the surplus proceeds.
- (2) The same technician in Ogden then date stamps it, and processes it within ten calendar days from the date of receipt.
- (3) The technician is also responsible for:
  - a. Reviewing the Deposit Fund Record (DFR) and making sure that the amount to be refunded is currently on deposit in the deposit fund account.
  - b. Contacting the Collection unit when the DFR is less than the amount authorized by the memorandum.
  - c. Making the following notation on the refund memorandum; amount verified for refund.
  - d. Sending a copy of the memorandum to the Refund Unit.
  - e. Forwarding Form 3753 (Manual Refund Posting Voucher) for certification and for the preparation of the Secure Payment System (SPS) schedule.
  - f. Journalizing SPS to RRACS.

3.17.63.5.24.1.3  
(03-06-2019)

**Surplus Funds  
(Unclaimed) (Ogden  
Only)**

- (1) Surplus funds from the sale of seized property are renamed unclaimed funds when they remain unclaimed for more than one year.
- (2) The accounting section receives the memorandum with instructions to apply the surplus funds to the Treasury general fund account.
- (3) The accounting section is responsible for processing the unclaimed funds in the following manner:
  - a. IPAC the unclaimed funds to Beckley Finance Center (BFC) with ALC 20090003. The IPAC remarks field must indicate the unclaimed funds amount must be applied to Treasury general account 201099.
  - b. Use customer agency account symbol 20X6879 for disbursements from the deposit fund account.
  - c. Use 549 window (IPACD Deposit fund) to journalize the IPAC transaction. Debit account 4720 (Sales of Seized Property) and credit account 7002 (Deposit Fund).
- (4) BFC applies and reports the funds to the Treasury general account 201099 (Fines, Penalties and Forfeitures, not otherwise classified).

3.17.63.5.24.1.4  
(03-06-2019)

**Sale of Seized Property  
Null and Void (Ogden  
Only)**

- (1) A null and void situation exists when a successful buyer fails to purchase the property. The deposit initially paid by the buyer is then forfeited. The Collection unit prepares Form 2436 (Seized Property Sale Report) for the forfeited funds and sends the form to a Ogden accounting technician. The Ogden accounting technician prepares the IPAC form and gives it to the RRACS DBA with a copy of the Form 2436 as back up.

3.17.63.5.24.1.5  
(03-06-2019)

**Seized Property  
Redeemed (Ogden Only)**

- (1) Real property may be redeemed after it is sold to the purchaser. The IRS reimburses the purchaser for the amount paid plus interest. The amount paid is documented on Form 1963 (Collection Register) and its source document is supported by a memorandum (in duplicate) with transaction details. Process Form 1963 in the same manner as described above, with the following exceptions:
  - a. When preparing Form 1963, the technician lists the purchaser's name and last known address, and enters the following information in the description column; Redemption of real property after sale. Purchaser not located in county.
  - b. Form 1963 is filed as part of the case file.
  - c. Redemption payments are input to RRACS.

3.17.63.5.24.2  
(03-06-2019)

**Acquired Property  
(Ogden Only)**

- (1) The federal government may acquire title to real or personal property by bidding it in at the time of sale. The accounting section in Ogden is responsible to:
  - a. IPAC the funds to BFC using Treasury account 200913.
  - b. Use Treasury account 20-3220 to credit one of the 2300 (Receipt Account) series.
- (2) All other transactions including acquisition, subsequent redemption and subsequent sale, or other disposition of real or personal property are recorded in RRACS. Source documents are filed in the case file.

3.17.63.5.24.2.1  
(03-06-2019)

**Disposition of Seized  
Property by Acquisition  
(Ogden Only)**

- (1) The Collection unit completes Form 2433 (Notice of Seizure), Part 7b and Form 2436 (Seized Property Sale Report), and forwards them to the accounting section in Ogden after disposing of the seized property. The accounting section is responsible for:
  - a. Date stamping Form 2433 and Form 2436 upon receipt.
  - b. Processing Form 2436 within ten calendar days from the receipt date.
  - c. Preparing Form 2424 (Account Adjustment Voucher) debit and credit copy with the dollar amount shown on Form 2433, Part 7B, and Form 2436.
  - d. Entering the secondary and/or tertiary transaction codes, and the dollar amount for accruals and expenses shown on Form 2436, item 5.
  - e. Journalizing the document information into RRACS.
  - f. Attaching Form 2436 for debiting Form 2424.
  - g. Filing Forms 2436 and 2424 in the open case file.

3.17.63.5.24.2.2  
(03-06-2019)

**Redemption of Real  
Property (Ogden Only)**

- (1) Real property acquired by the government through buy-in or other means may be redeemed under certain conditions provided by the collection unit's IRM instructions. The technician is responsible for:
  - a. Receiving the memo posting document (in duplicate) and identifying each redemption transaction (the taxpayer's account received credit for the value at the time of acquisition, any amount received through the redemption is deposited as revenue receipts). They are not applied to the taxpayer's account.
  - b. Verifying that the amount of redemption (excluding interest) shown on the memo posting document agrees with the related district office inventory

record subsidiary file. Contact the originating office for resolution, when the amount and file are in disagreement.

- c. Using the acquired property window for inputting transactions relating to the redemption.

3.17.63.5.24.2.3  
(03-06-2019)

**Deferred Payments  
(Ogden Only)**

- (1) For remittances with offers from successful buyers, or payments from a deferred payment from the sale of acquired property, the technician uses Form 1963 (Collection Register), to support the entry. Collection prepares and forwards a memorandum with an explanation. The technician is responsible for:
  - a. Receiving the memorandum, as described above.
  - b. Inputting the transaction to RRACS and the seized property sale account.
  - c. Transferring deposit funds to the revenue receipt account for applying to the acquired property account when the proceeds from sale are received.

3.17.63.5.24.2.4  
(03-06-2019)

**Processing Total  
Payments (Ogden Only)**

- (1) When remittances from a sale of acquired property are received, the technician is responsible for:
  - a. Depositing the dollar amount into the revenue receipts account.
  - b. Crediting account 4220 (Service Center Suspense NMF) and debiting account 7100 (Acquired Property) using window 302 Acquisition in RRACS.
  - c. Forwarding Form 813 (Document Register), both the original and copy for posting to the Service Center Control File (SCCF).

**Note:** When posting journal entries to the acquired property account, if the payment is less than the recorded value of the acquired property, the technician inputs the difference as a loss. Consequently, if the payment is greater than the recorded value the technician inputs the difference as a profit.

3.17.63.5.24.2.5  
(03-06-2019)

**Processing Forfeitures  
(Ogden Only)**

- (1) The collection unit prepares and forwards a memorandum (in duplicate) to the accounting section for processing. The accounting section in Ogden is responsible to:
  - a. IPAC the amount forfeited to Treasury account symbol 200913.
  - b. Fax a copy of the memorandum to Beckley Finance Center for processing with the IPAC.
  - c. Route the memorandum for posting and attach to Form 1963 (Collection Register).
- (2) Journalize the IPAC into RRACS and attach the memorandum and Form 1963 to an IPAC source document.

3.17.63.5.24.2.6  
(03-06-2019)

**Disposition of Acquired  
Property Other Than By  
Sale (Ogden Only)**

- (1) Under certain conditions, property acquired by the government in payment of taxes may be disposed of by survey action authorizing the write-off by assignment for administrative use, or by transfer to another federal agency. Acquired property may be subject to loss due to theft or destruction, prior to disposition. The collection unit is responsible for:
  - a. Authorizing the removal of property valuations from the general ledger accounts under the above conditions.

- b. Preparing and forwarding an instruction memorandum (in duplicate) to the accounting section for processing.
- c. Verifying the dollar amount stated in the memorandum agrees with the acquisition value in RRACS.
- d. Contacting the collection unit for adjustment when discrepancies occur.

3.17.63.5.24.2.7  
(03-06-2019)  
**Prior Lien Holder  
(Ogden Only)**

- (1) Acquired property may have a prior lien-holder attached to it. The credit from the acquired property is not reversed. The collection unit must authorize the credit reversal using appropriate documentation. The collection unit is responsible for:
  - a. Preparing and forwarding a memorandum (in duplicate) to notify the accounting section there is a prior lien-holder and that the property cannot be acquired.
  - b. Reconciling the dollar amount with the acquisition value.
  - c. Verifying the dollar amount stated in the memorandum agrees with the acquisition value on Form 2436 (Seized Property Sale Report).
  - d. Contacting the collection unit for adjustment when there is a discrepancy with the dollar amount in the memorandum and acquisition value.
- (2) The accounting section verifies that the amount in the memorandum agrees with the acquisition value on the Form 2436. If there is a discrepancy, the technician contacts the collection unit for adjustment.

3.17.63.5.25  
(03-06-2019)  
**Guam (PL 92-606) and  
Northern Mariana  
Islands (PL-241)  
Procedures (Austin  
Only)**

- (1) IRC 7654 (Coordination of United States and certain possession individual income taxes) provides that net individual collections from Guam or Northern Mariana Islands (NMI) are credited to the Treasury of Guam or NMI.
- (2) Taxpayers must file Form 5074 (Allocation of Individual Income Tax to Guam or the Commonwealth of the Northern Mariana Islands) to report adjusted gross income of \$50,000 or more with gross income of \$5,000 or more derived from Guam or NMI sources.
- (3) Form 5074 is transshipped to the Austin campus for centralized processing. After processing, the compliance section completes Form 5074, indicating the net amount of tax due Guam or NMI.
- (4) Compliance forwards Form 5074 to the accounting section who maintains a file and a list of any completed forms.
- (5) Monthly, accounting is responsible for:
  - a. Updating the Form 5074 list with the name, SSN, and amount of tax due Guam or NMI from line 49 of Form 5074.
  - b. Totaling the amount from the entire list.
  - c. Verifying the list total with a separate summary from the 5074 forms on file.
- (6) Quarterly, the accounting unit in Austin is responsible for:
  - a. Preparing the final lists.
  - b. Verifying that all 5074 forms are included on the final lists.
  - c. Transmitting the final lists and copies of Form 5074 (Allocation of Individual Income Tax to Guam or the Commonwealth of the Northern Mariana Islands), in duplicate, to the Custodial Systems & Analysis



Section in the CFO organization. The list must be received no later than the 15th day following the last day of each quarter. All 5074 forms received after the preparation of the final list are carried forward to the next quarter's list.

3.17.63.5.26  
(03-06-2019)

**Debtor Master File**

- (1) The Debtor Master File (DMF) is now part of IMF.
- (2) IRC 6402, Authority to make credits or refunds, subsections (c), (d), and (e), require that a taxpayer's overpayment is applied to:
  - a. Delinquent child support
  - b. Non-tax debts owed to federal agencies
  - c. Delinquent state income tax obligations
- (3) Offsets occur after the IRS certifies a refund for payment by Fiscal Service, before the refund is issued to the taxpayer.
- (4) For additional information on the Treasury Offset Program (TOP), see IRM 21.4.6, *Refund Offset*.

3.17.63.5.26.1  
(03-31-2014)

**Debtor Master File (DMF)  
Activity Reports**

- (1) The DMF generates activity reports as follows:
  - a. By agency, DMF01 (weekly) and DMF11 (monthly)
  - b. By campus, DMF02 (weekly) and DMF12 (monthly)
  - c. By sub-agency, DMF04 (weekly) and DMF14 (monthly)

3.17.63.5.26.2  
(03-06-2019)

**Debtor Master File  
Transfer of Funds**

- (1) When transferring funds, the accounting section debits the ALC for the reversal (TC 897) amount, and credits the campus' ALC. When this occurs, the campus should ensure that the proper journalization is completed.
- (2) Accounts Management debits federal agencies' accounts for reversals (TC 897) of offsets (TC 896) made prior to 01/11/99. The technician transmits the offsets and the related reversals to the federal agencies using IPAC.
- (3) The cut-off date for transferring funds using IPAC is the last day of the calendar month. However, RRACS processing continues to 11:00 a.m. of the second workday of the following month.

3.17.63.5.26.3  
(03-06-2019)

**Debtor Master File  
Balancing Process**

- (1) For each cycle of activity, compare the following to ensure correctness:
  - a. CADE 2 and BMF recaps of assessments, abatements and other post-journalized documents
  - b. DMF recap tape
  - c. IPAC transmission through the Central Accounting Reporting System
- (2) These totals should match. If the totals do not match, contact a tax analyst in HQ Submission Processing (SP) immediately for resolution and provide the following:
  - a. Cycle number
  - b. Amount of the discrepancy
  - c. Transactions that are out of balance



- (3) HQ SP researches and initiates any corrective action required. The campuses are notified of any actions. The corrective action process takes approximately 12 cycles to complete.
- (4) Weekly, reconciling transactions are recorded until the problem is resolved.

3.17.63.5.26.4  
(03-06-2019)

**Treasury Offset  
Program/Debtor Master  
File Manual Offset  
Reversal Transactions**

- (1) When a Treasury Offset Program (TOP)/Debtor Master File (DMF) manual offset reversal transaction is required, Accounts Management prepares Form 3809 (Miscellaneous Adjustment Voucher), and forwards the completed document to the accounting section. A transcript of the transaction and an explanation of the adjustment must be included on the form with supporting documentation. As a reference, the IPAC document reference number is included on Form 3809. If the offset reversal is for a DMF account, the technician must provide the agency and sub-agency code. If Form 3809 is not received in the accounting section for matching to the IPAC transmission, the technician contacts HQ SP.
- (2) The accounting section determines if Form 3809 is prepared correctly using the table below:

Manual Offset Reversals	
If	Then Accounting
Form 3809 is prepared correctly	1. Sort, batch and number the Form 3809 by tax class. 2. List Form 3809 on Form 813 (Document Register). 3. Forward Forms 3809 and Forms 813 to RACS for processing.
Form 3809 is not prepared correctly	Contact Accounts Management for clarification or any corrections.

- (3) The HQ CFO emails Fiscal Service requesting the manual reversal of a TOP/DMF I offset. Fiscal Service IPACs a credit to IRS using ALC 20096500 and faxes the taxpayer ID information to the HQ CFO. The HQ CFO credits the appropriate campus and emails a copy of the taxpayer ID information to the campus DBA.
- (4) After the campus receives the IPAC, the accounting section uses window 541 to:
  - a. Debit account 2910 (IPAC Receipts)
  - b. IPACR receipts
  - c. Credit account 4985 (IPACR Suspense)
- (5) Upon receipt of Form 3809 (Miscellaneous Adjustment Voucher) from Accounts Management, the accounting section is responsible for:
  - a. Preparing a reconciliation sheet and journalizing the total amount using the RRACS accounting application window 400. See (c) below.
  - b. Using window 469 to debit 4985 (IPACR Suspense), credit 6330 (Debtor Master file Offset), and reclassify to debit 2410 (Refund Repay Principal) and credit 2910.

- c. Using window 400 to debit 6330, and credit the taxpayers' MF account in accordance with Form 3809 (example: IMF 4220). After journalizing Form 3809, release to batching.
- (6) Separating Form 3809 (Miscellaneous Adjustment Voucher).
- (7) Retaining the debit Form 3809, reflecting account 6330 (Debtor Master file Offset) with a copy of Form 813 (Document Register), as a source document for month end balancing.
- (8) Forwarding the credit Form 3809, reflecting the taxpayer account activity, and Form 813.
- (9) Calling HQ SP after journalizing Form 3809, HQ SP then notifies the requester's office that Form 3809 is processed. The requester's office monitors the taxpayer's account on IDRS until the credit posts to the taxpayer's account.
- (10) Occasionally, a computer-generated reversal cannot occur. For additional information, see IRM 21.4.6, *Refund Offset procedures*.

3.17.63.5.27  
(03-06-2019)

**Statement of Difference  
(SOD)**

- (1) The Statement of Difference (SOD) automated reports (0652 Deposits and 0653 Disbursements) are available mid-month after the HQ CFO analyst uploads the data to RRACS. The reports are used as a summary for any differences that exist.
- (2) Once processed, an email is generated and sent to the service centers and CFO contact points:
  - 0652, *SPC Statement of Difference, Deposits*
  - 0653, *SPC Statement of Difference, Disbursements*
- (3) The RACS 0652 and 0653 reports show all deposits (revenue) and disbursements (refunds) discrepancies (if any exist) from each SPC by agency location code. It is used to identify and reconcile differences between IRS deposits and disbursements reported by the SPC and the Fiscal Service.
- (4) The CARS reports are available after the EOM processes have been completed. When this information is available, CARS and RACS reports can be used to review and research items in the 0652 and 0653, which will show a summary by month presented with any discrepancies. Under the Deposit-in-Transit System, the detail audit responsibility is performed by the depositing agency rather than the Fiscal Service. This is consistent from month to month following the report month. Prior to month-end processing, accounting balances the Collection Voucher Support Listing with the RACS 017 report for deposits and the TDO Payment, IPACS Support Listing with the RACS 031 report for disbursements.
- (5) Within three workdays after the 119 journal posts, the CARS/RACS SOD Summary Report and the Deposit and Disbursement Reconciliation Reports are due to the HQ CFO analyst. All reports that are used to research the CARS/RACS 0652 and 0653 report and the Deposit/Disbursement Reconciliation reports must also be sent, specifically the RACS 017, RACS 031, CARS Collection Support Listing, TDO Payments, and the IPAC Support Listing. The technician sends an email confirmation to the HQ CFO analyst with the signed 0652 and 0653, the signed reconciliation report, and the backup reports and documentation. The service center files a copy of the email and each campus

reconciliation report. The email confirmation document confirms the time and date the reconciliation reports were sent and received by the HQ CFO analyst. Each campus must report all deposit and disbursement discrepancies on the Deposit/Disbursement Reconciliation report provided to the HQ CFO analyst. These reports provide the detail records that make up the difference reported on the RACS 0652 and 0653 Report with an explanation of the action taken to resolve each issue. The report must be emailed with any required backup documentation to a HQ CFO analyst at, *&CFO:FM:CFM CA Custodial Systems and Analysis*, to the CFO mailbox at *cfo.rfm.irs.gov*, and to the SP HQ analyst for your campus at *WI.SP.RRACS@irs.gov*. All of the reports and documentation must be available when requested from HQ CFO analyst.

- (6) Use the following sources for the information required on the reconciliation report:
  - a. Month – Audit Month on 0652 - SOD, deposits report and 0653 - SOD, disbursements report
  - b. RACS 017 (DT/DV) – Net Total DT/DV Amount for the Month
  - c. CARS Collection Voucher Support Listing – Subtotal Amount for the Month
  - d. Deposit Discrepancy – Difference between RACS 017 and CARS Collection Voucher. The detail of this discrepancy must be presented on the Deposit Reconciliation report
  - e. RACS 031 (Confirmed Disbursement Report)
  - f. IPAC Support Listing – Grand Total Amount
  - g. TDO Payments – Total
  - h. Disbursement Discrepancy – Difference between RACS 031, IPAC Support Listing, and TDO Payments. The detail of the discrepancy must be presented on the Disbursement Reconciliation report
- (7) The technician completes the information required on the Deposit/Disbursement Reconciliation report using the following information:
  - a. Audit Mo/Yr - From the DT/DV or from the 0652 and 0653 report
  - b. DT/DV # - Voucher number from the DT/DV
  - c. Date Presented (Box 2 date) - OTCnet voucher date
  - d. Confirmed Date on Ticket/CIR - Confirmed date on OTCnet (or CIR) DT. Created date on OTCnet (or CIR) debit voucher. Created date on an adjustment DT/DV
  - e. Date Received in RACS Unit - Received stamp date on DT/DV
  - f. Treasury Amount - Collection Voucher Support Listing
  - g. IRS Amount - RACS 017 (DT/DV) report
  - h. Action Taken - An explanation of the difference and the corrective action taken
  - i. Journal entry numbers for all associated journals

3.17.63.5.27.1  
(03-06-2019)  
**Reconciliation of  
Deposit Differences**

- (1) The SOD 0652, SPC Statement of Difference, Deposits, and 0653, SPC SOD, Disbursements, compare summary totals. The Collection Voucher Support Listing and RACS 017 (DT/DV Support List) are used to reconcile DT/DV on the Deposit Reconciliation report. The following reports support the summary totals:
  - a. From CARS, Collection Voucher Support Listing information
  - b. From RRACS, the RACS 017 DT/DV Support listing

The Collection Voucher Support Listing shows all DT/DV submitted through Fiscal Service. The RACS 017 report shows all DT/DV journalized into the RRACS system (IRS) for the accounting period. The monthly DT/DV Support Listing identifies the items that support the Fiscal Service total.

- (2) During the balancing process, the detail records that make up the difference between the totals reported by Fiscal Service and the totals reported in RRACS are compared during routine processing with the deposit information processed by the Fiscal Service monthly. Four reports are generated when ECC-MTB runs the DT/DV Match:
  - a. DT/DV Match Treasury Records 035A
  - b. DT/DV Unmatched Treasury Records 035B
  - c. DT/DV Unmatched RACS Records 035C
  - d. DT/DV Match Error Report 035D
- (3) The Records and Report items listed in paragraph (2) above, should be identified and researched during the CIR process. The technician maintains comprehensive history sheets noting actions taken, date of action, name of contact, and descriptive information regarding the action taken.

**Note:** Error items do not appear on the unmatched reports.

- (4) The RACS 035B (Unmatched Treasury Records) and RACS 035C (Unmatched RACS Records) reflect the DT/DV that, for various reasons, did not match during the month. The RACS 035B and 035C items must be verified against each other. Verify each item by matching the Treasury document ID number and dollar amount. Check the DTs from the RACS 035C under journal research to ensure they have been confirmed. If not, a manual confirmation journal must be done (211 journal). If there are offsetting debits and credits with the same Treasury document ID number and money amounts, post 908 and 909 journals. The DBA posts DT/DV under the 908 and 909 window (Reconcile); this deletes the items from the RACS 035B and 035C. The manager must review, initial, and date the listings before the DBA is able to post the 908 and 909 journals. Maintain a log for audit purposes on 908 and 909 journals.

**Note:** Under message: Reference the original journal number.

- (5) DTs dated the last day of the month may not be reported on CIR by the depository until the following month. These DTs should be worked prior to month end processing and can be achieved through a combination of suspense and/or reclass methods in order to not have a SOD. If they are not worked, these items will appear on the SOD and are generally an easily identified timing problem.
- (6) The SOD will be received monthly until differences are reconciled.
- (7) All differences **must** be corrected. If RRACS input is correct, contact the financial institution or the Fiscal Service for correction. If RRACS input is incorrect, the correction must be made in RRACS.
- (8) Adjustment DT/DVs' prepared date is the date of the original deposit.
- (9) The financial institution should be using the prepared date (and not the current date) when transmitting adjustment DT/DVs via OTCnet/CIR. In situations

where the depository used the current date erroneously, contact the Fiscal Service for corrective action. The Fiscal Service will correct the date, as well as Doc-ID and ALC, if necessary.

- (10) If items have aged over 90 days (audit month), fax a copy of the corresponding DT/DV and supporting documentation to the HQ CFO analyst.
- (11) Deposits with aging confirm/create dates are at risk for adverse 90-day aging scorecard ratings and should be researched and resolved.
- (12) The formula for calculating the Deposit SOD is:

IRS - Treasury = Deposit SOD

- (13) Any discrepancies are reported on the reconciliation report. The reviewer (DBA or higher level personnel) should review the reports for accuracy and supporting backup documentation before signing or submitting the SOD to HQ. The reconciliation report is verified by comparing it to the 035B/035C and 0652/0653 reports prior to submitting to CFO headquarters.
- (14) The Deposit Reconciliation report requires the following signatures:
  - a. Preparer
  - b. Reviewer
  - c. Certifying Officer (Accounting Department Manager)

Hard copy signatures should be kept on file at the campus. A typed version of the reconciliation report including the preparer, reviewer and the certifying officer signatures should be emailed to a HQ CFO analyst.

- (15) The automated 0652 summary report requires the following signatures:
  - a. Initial Reviewer Signature
  - b. Second Reviewer Signature
  - c. Final Reviewer Signature

**Note:** These signatures can be the same individuals that sign the reconciliation report.

3.17.63.6  
(03-31-2014)  
**Disbursements**

- (1) This section contains detailed procedures for handling disbursements.

3.17.63.6.1  
(03-06-2019)  
**Refund Disbursements**

- (1) Enterprise Computing Center (ECC) prepares and certifies the voucher and schedule for payment via the Secure Payment System (SPS) for each campus.
- (2) The ECC generates Business Master file (BMF) and IMF refunds for overpaid balances.
- (3) ECC prepares the voucher and:
  - a. Certifies the schedule for payment for each campus.
- (4) After the Regional Finance Center (RFC) processes the refunds, ECC prints the certified copy of the refund schedule from SPS and sends it to each campus.

- (5) RACS entries are made from the SPS prints. Net Tax Refund Report (NTRR) items and amount are input directly from tape.
- (6) One copy is used for journalization.
- (7) The second copy is forwarded weekly to ECC at:  
Enterprise Computing Center/IRS  
250 Murall Dr., Mail Stop 1230, Attn: PVS Lead  
Kearneysville, WV 25430.
- (8) Manual refunds are prepared for items when there is a need to expedite a refund. Procedures for processing manual refunds are in:
  - a. IRM 21.4.4, *Manual Refunds*.
  - b. IRM 3.17.79 , *Accounting Refund Transactions*.
- (9) The documents used for refund disbursements are:
  - a. Master file (MF) SF 1166 (Voucher and Schedule of Payments) or SPS with Form 813 (Document Register), Part 2.
  - b. Non Master File (NMF) SF 1166 with related documents: Form 2021, if refund is from a NMF account, or Form 1331 (Notice of Adjustment), if the refund is from an abatement.
  - c. Form 3818 with Form 3245 (Posting Voucher-Refund Cancellation or Repayment).
  - d. SF 1081 (Voucher and Schedule of Withdrawals & Credits).

3.17.63.6.1.1  
(03-06-2019)

**Master File (MF) Manual Refunds**

- (1) The MF manual refunds procedures are:
  - a. Balance Form 813 (Document Register), Part 1, IMF and BMF, with applicable SF 1166 (Voucher and Schedule of Payments) or Secure Payment System (SPS).
  - b. Compile line item information by area, items, principal, and interest for each SF 1166 or SPS, and list for input to the Net Tax Refund Report (NTRR).
  - c. Enter SF 1166 or SPS data into RRACS. A record is created for each schedule number. The refund schedule number must be entered exactly as on the SF 1166 or SPS.
  - d. Make entries to suspense account amount from the tape run on applicable Form 813.

3.17.63.6.1.2  
(03-06-2019)

**Non Master File SF 1166/Secure Payment System**

- (1) Non Master File (NMF) refunds are issued from:
  - a. Credit balances on NMF accounts
  - b. Abatement schedules (Form 1331)
  - c. Full paid returns
  - d. Credits in general ledger accounts, such as account 6800 (Excess Collections), or account 4620 (Unidentified Remittances)
- (2) When a refund comes from a NMF account, RACS prints the NMF recap report. Entries are made from SF 1166 (Voucher and Schedule of Payments) or SPS for proper appropriation account, and from source documents for proper NMF status account or general ledger account.
- (3) RRACS journal entries are posted issuing data from SF 1166 (Voucher and Schedule of Payments) and the SPS report. The data used is the:



- a. Appropriation account
- b. NMF status account
- c. General ledger account

- (4) For Forms 8697 (Interest Computation Under the Look-Back Method for Completed Long-Term Contracts), and Form 843 (Claim for Refund), the credit is established on an a NMF account. This credit is journalized from account 6560 (Other Credits Allowed).

3.17.63.6.1.3  
(03-06-2019)  
**Refunds From  
Miscellaneous Funds**

- (1) Refunds are issued from miscellaneous funds for:
  - a. Treasury general fund
  - b. Oil spill
  - c. Anti-drug
  - d. Informant rewards
- (2) The SF 1166 (Voucher and Schedule of Payments) or SPS report indicates the miscellaneous fund used for the refund. RRACS journal entries are posted using data from SF 1166 and the SPS report. The data used is the:
  - a. Appropriation account
  - b. General ledger account

3.17.63.6.1.4  
(03-06-2019)  
**Refund of Deposit  
Funds**

- (1) Refunds from the deposit fund account 20X6879 cover:
  - a. Rejected or withdrawn offers-in-compromise.
  - b. Surplus proceeds from the sale of seized property.
  - c. Deposits received with offers of prospective bidders incident to the sale of acquired property.
  - d. Excess miscellaneous deposits.

3.17.63.6.1.5  
(03-06-2019)  
**Territorial Refunds  
(Military/Civilian  
Cover-Overs and  
Additional Child Tax  
Credit)**

- (1) When a territory issues refunds for credits to U.S. citizens residing in the U.S. territory, the U.S. government reimburses the territory for certain components of the refund.
- (2) HQ CFO sends a letter certifying ACTC or Cover-Over payment and a copy of the IPAC to the Ogden campus. All supporting documentation is sent to the campus via secured email.
- (3) Ogden issues the refund to Guam, Northern Mariana Islands, or American Samoa by same day FEDWIRE payment.

3.17.63.6.2  
(03-06-2019)  
**Refund Reversals**

- (1) The documents received for refund reversals are:
  - a. SF 1098, Schedule of Cancelled or Undelivered Checks
  - b. SF 1184, Accomplished Refund Cancellation Schedule
  - c. SF 1185, Schedule of Unavailable Check Cancellation Credits
  - d. SF 1081, Voucher and Schedule of Withdrawals and Credits
- (2) The SF 1081 is received from the resources management division for relief of losses. A reclassification is necessary to increase receipts (Account 21XX) and decrease or credit refund appropriations (Account 2410, Refund Repay Principal).



- 3.17.63.6.2.1  
(03-06-2019)  
**SF 1098, Schedule of Cancelled or Undelivered Checks**
- (1) The SF 1098 may have an input document, Form 3245, or the form may indicate a tape was forwarded to ECC, and journalization is made to IMF or BMF. If Form 3245 (Posting Voucher-Refund Cancellation or Repayment) is received, Form 813 (Document Register), 2-part should be associated.
  - (2) Entries are made from SF 1098 for appropriation amount and from Form 813 (2-part) or tape for the suspense account.
  - (3) If the SF 1098 indicates tape was posted directly to Master File (MF), entries are made from SF 1098 only. A cycle number is required and it must agree with the cycle number on the RACR received from ECC.
- 3.17.63.6.2.2  
(03-06-2019)  
**SF 1184, Accomplished Refund Cancellation Schedule**
- (1) The SF 1184 is received with input documents, Form 3245 (Posting Voucher-Refund Cancellation or Repayment), and Form 813, Part 2. Form 813, Part 1, and Form 3245 is forwarded to batching for processing. Part 2 balances with SF 1184 amount. Input is made from SF 1184 and duplicate Form 813.
- 3.17.63.6.2.3  
(03-06-2019)  
**Miscellaneous Refund Check Cancellation**
- (1) Deposit fund refund checks that are canceled are posted from the SF 1098 (Schedule of Cancelled or Undelivered Checks) or SF 1184.
  - (2) General Fund, Off-Shore Oil Fund, and Anti-Drug Special Fund refund checks which are canceled are posted from the SF 1098 or SF 1184 and reclassified.
- 3.17.63.6.2.4  
(03-06-2019)  
**SF 1185, Schedule of Unavailable Check Cancellation Credits**
- (1) The SF 1185 (Schedule of Unavailable Check Cancellation Credits) may have an input document, Form 3245 (Posting Voucher-Refund Cancellation or Repayment), or the form may indicate a tape was forwarded to ECC, and journalization is made to IMF or BMF. If Form 3245 is received, Form 813 (Document Register), 2-part should be associated.
  - (2) A entry is made from SF 1185 for appropriation amount and from Form 813 (2-part) or tape for the suspense account.
  - (3) If SF 1185 indicates tape was posted directly to Master File (MF), entries are made from SF 1098 (Schedule of Cancelled or Undelivered Checks) only. A cycle number is required and it must agree with the cycle number on the Revenue Accounting Control Record (RACR) received from ECC.
- 3.17.63.6.2.5  
(03-06-2019)  
**SF 1081, Voucher and Schedule of Withdrawals and Credits**
- (1) The SF 1081 (Voucher and Schedule of Withdrawals and Credits) are reported as receipts and disbursements by Treasury.
  - (2) A credit is returned to the IRS budget clearing account via SF 1081, Voucher and Schedule of Withdrawals and Credits when:
    - a. Systemic difficulties prevent the return of credits
    - b. A refund check is outstanding
    - c. Corrections to transmissions are necessary
- Note:** The SF 1081 is accompanied by an SF 1081 listing which provides individual items by taxpayer identification number. Refund Inquiry, if appropriate, initiates a recertified check to the taxpayer in cases where the refund is not automatically issued from Master File (TC 846).

- (3) Accounting logs any incoming SF 1081. Data that should be recorded in the log are:
  - a. SF 1081 number
  - b. Dollar amount
  - c. Type of charge (debit or credit)
  - d. Item count
  - e. Received date
- (4) Verify that:
  - a. The ALC is accurate and the charge is intended for that submission processing campus.
  - b. All taxpayer information is provided.
  - c. All items are for tax refunds.

3.17.63.6.3  
(03-06-2019)

**Intragovernmental  
Payment and Collections  
Disbursements/Receipts  
(IPACD/R)**

- (1) Payments and collections transferred to and from an ALC are generated by the IPAC system.
- (2) IPAC/R (receipts) are:
  - a. IRS campus receives payments from another agency.
  - b. IRS campus sends collections to another agency.
- (3) IPAC/D (disbursements) are:
  - a. IRS campus receives collections from another agency.
  - b. IRS campus sends payments to another agency.
- (4) The receiver Treasury Account Symbol (TAS) on all IPACs must be verified before entering into RRACS. The rule is:
  - a. If an agency sends a payment to IRS, the TAS/Business Event Type Code (BETC) should be 20F3885.11/COLLBCA in the receiver section.
  - b. If an agency sends a collection to IRS, the TAS/BETC should be 20X0903/DISB in the receiver section.
- (5) If IRS receives an IPAC with an incorrect TAS in the current accounting period, return the IPAC to the sender in the current accounting period.
- (6) If IRS receives an IPAC with an incorrect TAS from a previous accounting period, make a change on the Treasury supplemental to move the funds to the correct TAS in the current accounting period.

3.17.63.6.4  
(03-06-2019)

**Intragovernmental  
Payment and Collection  
Disbursements (IPACD)  
/Form 3813**

- (1) Form 3813 (Accomplished Refund Cancellation Schedule) is received with posting documents, Form 3245 (Posting Voucher-Refund Cancellation or Repayment), Form 813 (Document Register), Part 1 and the document is sent to batching for processing. After assuring Form 813 balances, entries are made. The confirmed date must be entered on Form 3813.

3.17.63.6.5  
(03-06-2019)

**Disaster Tax Relief**

- (1) Disaster Tax Relief payments (Window 706, 707 or 708) use the following IRS and SGL accounts:

## a. IRS Accounts:

IRS Accounts - Disaster Tax Relief	IRS Account Name
0059	Disaster Rel Tax Relief, Warrant
0159	Disaster Related Tax Relief
0259	Disaster Rel Tax Relief, Surp Warr
0459	Disaster Tax Relief, Sequestration
5665	HQ Expense, Disaster Tax Relief

## b. SGL Accounts:

SGL Accounts - Disaster Tax Relief	SGL Account Name
4610000700	Allot-Real Resources PR
4610000800	Allot-Real Resources VI
4902000700	Del Orders Oblig Paid PR
4902000800	Del Orders Oblig Paid VI

3.17.63.6.6  
(03-06-2019)

**Refund Match Program  
and Net Tax Refund  
Report (NTRR) Line Data**

- (1) The success of the refund match program depends on the data match made between the Treasury Department Order (TDO) and the campus entry of each SF 1166 schedule number, month/year of the prepared date, and money amount. All schedule numbers must be entered exactly as they appear on the SPS schedule.
- (2) The TDO payments are downloaded weekly and at the first of every month from CARS into a text file by the Custodial Systems and Analysis (CSA) analyst at headquarters. The text file data is uploaded into the RRACS database. The refund match program reads the TDO payment file and matches it against the refund records on RRACS.
- (3) A automated batch journal is generated confirming when the refund match is complete.
- (4) When a match occurs, the database refund records are updated with the Treasury confirmation date, and posts a confirmation journal automatically. After the confirmation journal posts, the refund records are applied to the following general ledger accounts and updated:
  - a. 5100 (Disbursements, Principle)
  - b. 5200 (Disbursements, Interest)
  - c. 5301 (Disbursements, Miscellaneous User Fee)
  - d. 5305 (Disbursements, OIC User Fee)
  - e. 5400 (Disbursements, Miscellaneous Revenue)
  - f. 5401 (Disbursements, PFIC (Ogden Only))
  - g. 48XX.

The NTRR line data is moved from the suspense field to the appropriate tax class line.

- (5) If the Treasury record is a photocopy fee refund, a reclassification is posted and the following accounts are updated:
  - a. Account 2340 - Photocopy Fees
  - b. Account 2410 - Repayment Principal
- (6) The following reports are created from the refund match program:
  - a. Matched disbursement records - 124A
  - b. Recirculating Treasury records - 124B
  - c. Unmatched RACS disbursement records - 124C
  - d. Refund match error records - 124D
- (7) The refund match error report list refund and data records that need to be corrected and confirmed manually. Refund and data records that do not match a refund record and are not on the refund match error report are placed on a recirculating file.
- (8) Every Service Center must check their NTRR for incorrect line data to ensure that MFT 46 is not input into line 99 versus 65. To correct this situation, the RRACS DBA must complete a 905 journal for a reclassification for MFT 46 refunds, except Arbitrage Only to move the funds from Line 99 to Line 65. This information can be found on the Form 3753 (Manual Refund Posting Voucher). Only one cumulative 905 reclass journal is completed for the combined months of October through December. This reclass journal must be completed prior to month end closing for December. Once this journal is complete, please email the journal number to the HQ CFO and the SP RRACS analysts. However, until further notice, this journal needs to be completed each month prior to month end closing. A Unified Work Request is scheduled to be implemented to correct this issue.

3.17.63.6.7  
(03-06-2019)

**Statement of Difference -  
Disbursements**

- (1) The SOD automated reports are typically available around mid-month after a HQ CFO analyst uploads the data into RRACS. The report is used as a summary for any disbursement differences that exist.
- (2) Once notified, generate the automated 0653, *SPC Statement of Difference, Disbursements* summary report.
- (3) The CARS/RACS SOD is a comparison between CARS and RACS disbursements. The CARS/RACS SOD 0653 indicates disbursements discrepancies from each SPC by agency location code.
- (4) Within three workdays after the 119 journal posts, the CARS/RACS SOD 0653 Report, the Deposit and Disbursement Reconciliation Reports, and the supporting documentation/reports are due to HQ CFO analyst. All reports that are used must also be sent, specifically the RACS 031 (Confirmed Disbursements Report), CARS Collection Support Listing, the CARS TDO Payments, and the IPAC Support Listing. The technician emails the report and any required back up documentation to the HQ CFO mailbox at *&CFO:FM:CFM CA Custodial Systems and Analysis*, and the CFO mailbox at *\*CFO RFM IRACS*, and to the Submission Processing HQ analyst for your campus, *WI.SP.RRACS@irs.gov*. The SOD worksheets must be available when requested from HQ CFO.
- (5) Use the following sources for the information required on the CARS/RACS SOD Reconciliation Report:

- a. Month – Audit Month on the 0653 Report
  - b. RACS 031 (Confirmed Disbursement Report) – Total Payments
  - c. Disbursement Discrepancy – Difference between RACS 031, IPAC Support Listing, and TDO Payments. The detail of the discrepancy must be presented on the Disbursement Reconciliation report.
- (6) The technician completes the information required on the Disbursement Reconciliation Report using the following information:
- a. Date Received in RACS Unit - Received stamp date on DT/DV
  - b. Treasury Amount - IPACS Support Listing and TDO Payments
  - c. IRS Amount - RACS 031 (Confirmed Disbursement Report)

- (7) The Disbursement Reconciliation Report requires the following signatures:
- a. Preparer
  - b. Reviewer
  - c. Certifying Officer (Accounting Department Manager)

Hard copy signatures should be kept on file at the campus. A typed version of the reconciliation report including the preparer, reviewer, and the certifying officer signatures should be emailed to a HQ CFO analyst.

- (8) The automated 653 summary report requires the following signatures:
- Initial reviewer signature
  - Second reviewer signature
  - Final reviewer signature

**Note:** These signatures can be from the same individuals signing the reconciliation report.

3.17.63.6.7.1  
(03-06-2019)  
**Reconciliation of  
Disbursement  
Differences**

- (1) The RACS 0653, SPC SOD, Disbursements Report incorporates totals from the IPAC Support Listing, TDO Payment, and RACS 031 reports. The reports used for disbursements are:
- a. Download from CARS, the IPAC Support Listing and TDO Payments.
  - b. Download from RACS and the RACS 031 (Confirmed Disbursement Report).

The TDO Payments and IPAC Support Listing show all disbursements submitted through the Fiscal Service. The RACS 031 report shows all disbursements journalized into the RRACS system for the accounting period. The comparison between the CARS and RACS reports shows the difference between SP totals and the totals submitted through the Fiscal Service, if any.

- (2) During the balancing process, the CARS/RACS SOD Summary Report compares the CARS Collection summary with the RACS summary during routine processing with the disbursement information processed by the Fiscal Service monthly.
- (3) SOD is received monthly until differences are reconciled.
- (4) All differences must be corrected. If RRACS input is correct, contact the financial institution or the Fiscal Service for correction. If RRACS input is incorrect, the correction must be made in RRACS.

- (5) Sources for finding the prepare date and confirm date for the disbursement reconciliation report date columns are:

**Note:** The confirmed and prepared dates in the table below determine the input date into RRACS.

Source document	Confirm date listed as	Prepare date listed as
On the TFS 1185	Date of certification	N/A
Summary Tape Schedule	Requested payment date	N/A
Refund Schedules	N/A	Prepare date
TDO Payments	Confirm date	N/A
IMF and BMF NTRR Recap	Confirm date	Prepare date
Confirm disbursement report	Confirm date	Prepare date

- (6) Any disbursements listed on the 0653 require the corresponding refund schedule and supporting documentation are emailed to the HQ CFO analyst.
- (7) Disbursements with aging confirm/create dates are at risk for adverse 90-day aging scorecard ratings and should be researched and resolved.
- (8) Discrepancies are reported on the Disbursement Reconciliation Report. The reviewer (DBA or higher level personnel) should review the reports for accuracy and supporting backup documentation before signing or submitting the SOD to HQ CFO office. The reconciliation report is verified by comparing it to the 0653, 031, IPAC and TDO reports prior to submitting to HQ CFO.

3.17.63.7  
(03-06-2019)  
**Custodial Accounting**

- (1) Custodial accounting responsibilities coincide with areas of administrative jurisdiction and legal accountability for each campus. The campus maintains double-entry general ledger accounts covering varied revenue transactions, and provides consolidated recording of assessments, collections, receivables, refunds, over-assessments and other Custodial accounting elements.
- (2) Taxpayer accounts installation of the Master File (MF) system necessitates the maintenance of two categories of taxpayer accounts for the types of tax liabilities and period, as prescribed in returns processing procedures.
- MF and CADE accounts: taxpayer accounts established and entered into the MF records.
  - NMF accounts: taxpayer accounts which have not been prescribed for entry into the MF records, but are processed at the campus.
- (3) Reports include required data for each field office and campus. Each general ledger account is numerically identified by a four-digit code. This code number is used when referencing a general ledger account, both in procedural instructions and on reports or other forms. A complete listing of the accounts prescribed for maintenance in the general ledger is contained in the chart of accounts.
- (4) The campus reporting requirements are:



- a. Financial reports are prepared or processed periodically by the campuses and furnished to HQ and Fiscal Service for use in publishing consolidated reports and evaluating operations. The data for these reports is obtained from the general ledger account information, computer-generated, or manual output relative to taxpayer accounts.
  - b. These reports provide HQ with information pertinent to the budget justification and with required volume statistics covering the various operational areas. For additional information, see IRM 3.17.41, *Accounting and Operating Reports*.
- (5) Internal control management has the responsibility for providing a system of financial control including elements of internal accounting control necessary to assure compliance with all administrative and legal requirements.

3.17.63.7.1  
(03-06-2019)

#### **Ledger Classification**

- (1) Ledger classification is a unique identification contained in RRACS indicating how money or items post to the IRS general ledger accounts, tax class, appropriation symbols, recap and Net Tax Refund Report (NTRR) line numbers, deposit source codes, and types of input documents.
- (2) If a transaction fails any validation test, a message is displayed on the transaction screen in an information box. The message may indicate the transaction failed or the appropriate corrective information to take. Data that passes all validation tests updates RRACS.
- (3) Each transaction received by the windows or batch is assigned automatically a journal number that is displayed on the window. The terminal operator uses the journal number to cross reference the input documents with the transaction.

3.17.63.7.2  
(03-06-2019)

#### **Document Preparation**

- (1) Document preparation procedures must be performed prior to input on the RRACS terminals. For certain windows, a volume of source documents is used for a single input. On other windows, two or more source documents must balance against each other. A number of the windows are input directly from the source documents.
- (2) Form 8166 (Input Reconciliation Sheet) was developed for:
  - a. Consolidating volume source documents for a single input.
  - b. Reconciling source documents when a combination of documents are used as input.
- (3) Follow these procedures for using Form 8166:
  - a. Assign a number to the Form 8166.
  - b. Maintain log books for the numbers.
  - c. Use the reconciliation sheet number as the doc ID when a window specifies Form 8166.
  - d. Use Form 8167 (Supplemental Input Reconciliation Sheet) as a continuation sheet to Form 8166 when more space is necessary. Use the same date and number on the Form 8167.
- (4) When the database posting is complete, the RRACS input terminals display the journal numbers for each transaction. These journal numbers are used to cross-reference documents.
- (5) If a reconciliation sheet is used, the journal number(s) are recorded on the reconciliation sheet. The reconciliation sheet number may also be used to cross-



reference to the source documents to expedite processing, as long as the Form 8166 is stamped with the journal number after input to RRACS.

- (6) There is a maximum of 75 source journals per posting number. This includes the reclassification and application posting necessary for a complete journal.

3.17.63.7.3  
(03-06-2019)  
**Redesigned Revenue  
Accounting Control  
System Database**

- (1) Each accounting transaction is recorded in the database to the proper general ledger account. A double-entry accounting system is used to record both the debit and credit sides of the transactions. A journal number is assigned to each transaction. This journal number is used by the terminal operator to cross-reference the input documents with the transaction.
- (2) The journal control number is 13 digits signifying a unique transaction. The first three digits identify the RRACS main menu and sub-menu selections, the next six digits are the current date, and the last four signify the sequence for that window series.
- (3) The RRACS database is comprised of a variety of records that summarize the total debit and credit amounts by account numbers. Items for both debits and credits are summarized by the disbursement and assessment accounts only.
- (4) Each update to the database is by journal entry. Journal entries and online reports are assigned a journal number. In case of an error in a journal entry or online report, the capabilities exist to reverse the entire entry by a reversal journal. Information available includes:
- a. Activity detail - contains information regarding prepared date, confirmed date and assessed date of various source journals
  - b. Source journal - contains transaction number and batch date for a document that is posted to the database
  - c. Journal entry - contains amount and item count information
- (5) Components of the RRACS database:
- a. ALC - Identifies campus
  - b. State and U.S. territories - Contains a list of state and U.S. territories for the Fiscal Service and the Commissioner's Annual Report
  - c. Default date regular - Monday assessment date
  - d. Responsible Official - List of campus directors for losses and shortages
  - e. Account Period - List of account periods that is updated annually
  - f. Financial institutions
  - g. Research detail - Additional information stored when incoming CIR data do not match with RRACS deposit record (for research purposes)
  - h. D-Transaction failure - Contains reason why a batch run failed
  - i. Ledger classification - Contains descriptive information about documents and money
  - j. Line class - A list of refund and recap line numbers
  - k. Tax class - A list of tax classes
  - l. Source journal type - Describes the type of document posted on the RRACS database
  - m. IRS Accounts - List of IRS and Treasury account numbers
  - n. Ledger Entry - Indicates whether a journal entry is a debit or credit
  - o. Appropriation symbol - A list of Treasury appropriation symbols on the RACS 020, 020A and 020B, Statement of Transaction reports
  - p. Originating source - Information regarding the origin of deposit

3.17.63.7.4  
(03-06-2019)  
**RRACS Processing  
Accounting Applications**

- (1) The accounting application window records the transfer of debits/credits between various general ledger accounts and between campuses.

3.17.63.7.5  
(03-06-2019)  
**RRACS Inventory  
Accounts**

- (1) RRACS must never contain any taxpayer information. Do not use taxpayer ID numbers or any other identifying information for doc ID case numbers.
- (2) For all inventory accounts, never use a DBA reversal window to reverse an action or a modification window to correct an open case. First close the case, then reopen the case.
- (3) Maintain a history sheet to document actions for all inventory accounts that are open over 30 days.

3.17.63.7.6  
(03-06-2019)  
**Extended Hours at  
Enterprise Computing  
Center - Martinsburg  
(ECC-MTB)**

- (1) Campuses are responsible for opening a KISAM ticket whenever they need extended hours on RRACS. The ticket should be assigned to ECC-MTB Scheduling. Let them know the RRACS applications and DB2 database is required to be available on a certain day, and during what hours, (for example: Tuesday, April 15, 20XX, from 8:00 a.m. through April 16, 20XX, 2:30 a.m. EST (18.5 total hours)). If the request is for extended hours going beyond 12:00 midnight, contact the RRACS IT group so they can delay overnight batch processing. Email the NHQ RRACS group and the RRACS IT group when an KISAM ticket is opened (include all details, such as date, extended hours, ticket number).

3.17.63.7.7  
(03-06-2019)  
**Input Windows and  
Journal Numbers**

- (1) RRACS utilizes separate windows to input transactions:
  - a. This is list of batch journal window numbers:

WINDOW NUMBER	BATCH JOURNAL TYPE
100	GUF
101	SCCF Adjustment Reclass
102	GMF
103	IMF NTRR
104	BMF NTRR
105	DMF NTRR
107	IMF Recap - Semi-Annual
108	BMF Recap
110	EFTPS Deposit
111	EFTPS Debit Voucher
112	EFTPS Reclass
113	EFTPS TEP
114	FPLP Reclass DT/DV

<b>WINDOW NUMBER</b>	<b>BATCH JOURNAL TYPE</b>
115	GOALS Confirmed Refund
117	PNC Confirmed Deposit
119	GOALS Reconciled Deposit
120	Private Debt Collection (PDC)
133	Regular Assessment
134	Prompt Assessment
135	Quick Assessment
136	Jeopardy Assessment
137	IMF Abatement
138	BMF Abatement
140	IDRS End of Day (EOD)
141	ANMF SC RECAP - Other
142	ANMF SC RECAP - Assessment
162	CADE 2 Recap
171	ID Theft - Daily
172	Return Preparer Misconduct - Daily
173	Return Preparer Misconduct Write Off - Monthly
187	CMSFILE
199	Year-End Processing

b. This is a list of manual input window numbers:

<b>WINDOW NUMBER</b>	<b>MANUAL INPUT TYPE</b>
210	Deposit
211	Confirm Deposit
220	Debit Voucher
221	Debit Voucher Adjustment
236	JV Increase 20F3880
239	JV Decrease 20F3880
302	Acquisition
303	Disposition/Loss
304	Disposition/Profit
305	Disposition/Non Sale
306	Loss Embezzlement & Theft

WINDOW NUMBER	MANUAL INPUT TYPE
307	Loss Unexplained Loss
308	Loss Deposit Discrepancy
309	Recover Embezzle & Theft
310	Recover unexplained Loss
311	Recover Deposit Discrepancy
312	Apply to OIC
313	Apply to Seizure
314	Apply to Miscellaneous
315	Apply from OIC
316	Apply from Seizure
317	Apply from Miscellaneous
320	Seized Property Open
321	Seized Property Close
322	Seized Property Open & Close
323	Collateral Open
324	Collateral Close
325	Collateral Open and Close
330	Open Non-Equity Collateral
335	Close Non-Equity Collateral
340	Open Non-Equity Seizure
345	Closed Non-Equity Seizure
400	Accounting Application
401	Cover Over Liability
402	Miscellaneous Application
404	URF/Miscellaneous
405	PFIC Application
406	URF/Deposit Fund
407	URF/Miscellaneous Fee
408	URF/Refund Repay
409	URF/Loss
411	DCF/SCCF
412	DCF/Miscellaneous Fee
413	DCF/Deposit Fund

WINDOW NUMBER	MANUAL INPUT TYPE
414	DCF/Loss
415	DCF/Anti-Drug
417	EFTPS GMF/TEP - BMF
418	EFTPS GMF/TEP - IMF
421	ECC GMF/TEP - BMF
422	ECC GMF/TEP - IMF
424	ECC Deletes - BMF
425	ECC Deletes - IMF
427	ECC Unpostable - BMF
428	ECC Unpostable - IMF
435	Credit Transfer-Out Revenue Receipt CR Doc
436	Credit Transfer-Out Revenue Receipt DR Doc
437	Credit Transfer-Out Deposit Fund CR Doc
438	Credit Transfer-Out Deposit Fund DR Doc
441	Credit Transfer-In Revenue Receipt CR Doc
442	Credit Transfer-In Revenue Receipt DR Doc
443	Credit Transfer-In Deposit Fund CR Doc
444	Credit Transfer-In Deposit Fund DR Doc
446	Confirm Credit Trans-Out Rev Receipt CR Doc
447	Confirm Credit Trans-Out Rev Receipt DR Doc
448	Confirm Credit Trans-Out Deposit Fund CR Doc
449	Confirm Credit Trans-Out Deposit Fund DR Doc
458	Account Transfer-Out - Debit
459	Account Transfer-Out - Credit
460	Account Transfer-In - Debit
461	Account Transfer-In - Credit
465	Confirm Account Transfer-Out - Debit
466	Confirm Account Transfer-Out - Credit
469	IPACR Applications
470	TRACS Payment-Over Cancellation (CR 4970)
471	CADE 2
480	Erroneous Refund - Court Case
481	Erroneous Refund - Non-Court Case

WINDOW NUMBER	MANUAL INPUT TYPE
485	Non-Payment of Erroneous Refund
490	Clear Erroneous Refund
495	Informant Rewards
496	Informant Rewards, Offset
498	Insolvency Recovery
499	Revenue clearance TRF
501	Miscellaneous Refund
502	PFIC Refund
503	Excess Refund
504	Unidentified Refund
505	Photocopy Refund
506	CADE to ECC Refund
507	NMF Refund
508	Deposit Fund Refund
509	Anti-Drug Refund
510	Miscellaneous Revenue Refund
512	ECC Refund - BMF
513	ECC Refund - IMF/CADE
514	Oil Spill Refund
515	Informant Reward, Refund
517	User Fee, Refund
518	Confirm ECC Refund - CADE
519	Informant Reward, Confirmation
520	Confirm Miscellaneous Refund
521	Confirm ECC Refund - BMF
522	Confirm ECC Refund - IMF
523	Confirm Excess Refund
524	Confirm Unidentified Refund
525	Confirm Photocopy Refund
526	Confirm NMF Refund
527	Confirm Deposit Fund Refund
528	Confirm Anti-Drug Refund
529	Confirm miscellaneous Revenue Refund

WINDOW NUMBER	MANUAL INPUT TYPE
530	Confirm Oil Spill Refund
531	Confirm Passive Foreign Investment Company
532	Manual Cancellation
533	Deposit Fund Cancellation
534	ECC Cancellation - BMF
535	ECC Cancellation - IMF
536	Photocopy Cancellation
537	Anti-Drug Cancellation
538	Informant Cancellation
539	Miscellaneous Revenue Cancellation
540	Oil Spill Cancellation
541	IPAC Receipt
542	TRACS IPACD
543	User Fee Cancellation
544	Arbitrage Cancellation
546	CADE Cancellations
547	IPACD Miscellaneous Disbursement
548	Cover Over Cancellations
549	IPACD Deposit Fund Disbursement
553	IPACD Miscellaneous Revenue Disbursements
555	IPACD Photocopy Disbursement
557	IPACD Anti-Drug disbursement
559	IPACD DMF Offset Disbursement
560	IPACD Oil Spill Disbursement
570	Confirmation Carry Over Refund
580	IPACR FPLP
585	IPACD FPLP
590	Confirmation Arbitrage Refund
591	Confirmation User Fee
610	Assessment Regular Current With (TC 1)
611	Assessment Regular Current Ind Inc (TC 2)
612	Assessment Regular Current Corp (TC 3)
613	Assessment Regular Current Excise (TC 4)



WINDOW NUMBER	MANUAL INPUT TYPE
614	Assessment Reg Current Estate & Gift (TC 5)
615	Assessment Regular Current CTA (TC 7)
616	Assessment Regular Current FUTA (TC 8)
620	Assessment Regular Deficiency With (TC 1)
621	Assessment Regular Deficiency Ind Inc (TC 2)
622	Assessment Regular Deficiency Corp (TC 3)
623	Assessment Regular Deficiency Excise (TC 4)
624	Assessment Reg Deficiency Estate & Gift (TC 5)
625	Assessment Regular Deficiency CTA (TC 7)
626	Assessment Regular Deficiency FUTA (TC 8)
630	Assessment Quick Current Withholding (TC 1)
631	Assessment Quick Current Ind Inc (TC 2)
632	Assessment Quick Current Corp (TC 3)
633	Assessment Quick Current Excise (TC 4)
634	Assessment Quick Current Estate & Gift (TC 5)
635	Assessment Quick Current CTA (TC 7)
636	Assessment Quick Current FUTA (TC 8)
640	Assessment Quick Deficiency With (TC 1)
641	Assessment Quick Deficiency Ind Inc (TC 2)
642	Assessment quick Deficiency Corp (TC 3)
643	Assessment Quick Deficiency Excise (TC 4)
644	Assessment Quick Deficiency Estate & Gift (TC 5)
645	Assessment Quick Deficiency CTA (TC 7)
646	Assessment Quick Deficiency FUTA (TC 8)
650	Assessment Prompt Current With (TC 1)
651	Assessment Prompt Current Ind Inc (TC 2)
652	Assessment Prompt Current Corp (TC 3)
653	Assessment Prompt Current Excise (TC 4)
654	Assessment Prompt Current Estate & Gift (TC 5)
655	Assessment Prompt Current CTA (TC 7)
656	Assessment Prompt Current FUTA (TC 8)
660	Assessment Prompt Deficiency With (TC 1)
661	Assessment Prompt Deficiency Ind Inc (TC 2)

WINDOW NUMBER	MANUAL INPUT TYPE
662	Assessment Prompt Deficiency Corp (TC 3)
663	Assessment Prompt Deficiency Excise (TC 4)
664	Assessment Prompt Def Estate & Gift (TC 5)
665	Assessment Prompt Deficiency CTA (TC 7)
666	Assessment Prompt Deficiency FUTA (TC 8)
670	Assessment Jeopardy Current With (TC 1)
671	Assessment Jeopardy Current Ind Inc (TC 2)
672	Assessment Jeopardy Current Corp (TC 3)
673	Assessment Jeopardy Current Excise (TC 4)
674	Assessment Jeopardy Current Estate & Gift (TC 5)
675	Assessment Jeopardy Current CTA (TC 7)
676	Assessment Jeopardy Current FUTA (TC 8)
680	Assessment Jeopardy Deficiency With (TC 1)
681	Assessment Jeopardy Deficiency Ind Inc (TC 2)
682	Assessment Jeopardy Deficiency Corp (TC 3)
683	Assessment Jeopardy Deficiency Excise (TC 4)
684	Assessment Jeopardy Def Estate & Gift (TC 5)
685	Assessment Jeopardy Deficiency CTA (TC 7)
686	Assessment Jeopardy Deficiency FUTA (TC 8)
690	Non-Tax Assessment
691	Abatement
692	Erroneous Abatement
695	Non-Tax Abatement
702	Premium Tax Credit
703	Sequestration
706	Disaster Relief Warrant
707	Disaster Relief Surp Warr
708	Disaster Relief Trans
710	FTD Day Batch
711	FTD Subsequent
712	FTD CRL
713	FTD Tapes to ECC
714	FTD MUCR

WINDOW NUMBER	MANUAL INPUT TYPE
715	FTD To Unidentified
721	FTD CRL Debit
740	Confirm FTD Deposit
741	Confirm FTD Debit Voucher
750	FTD Reclass
810	Man Assess Regular Current With (TC 1)
811	Man Assessment Regular Current Ind Inc (TC 2)
812	Man Assess Regular Current Corp (TC 3)
813	Man Assess Regular Current Excise (TC 4)
814	Man Assess Reg Current Estate & Gift (TC 5)
815	Man Assess Regular Current CTA (TC 7)
816	Man Assess Regular Current FUTA (TC 8)
820	Man Assess Regular Deficiency With (TC 1)
821	Man Assess Regular Deficiency Ind Inc (TC 2)
822	Man Assess Regular Deficiency Corp (TC 3)
823	Man Assess Regular Deficiency Excise (TC 4)
824	Man Assess Reg Deficiency Estate & Gift (TC 5)
825	Man Assess Regular Deficiency CTA (TC 7)
826	Man Assess Regular Deficiency FUTA (TC 8)
830	Man Assess Quick Current With (TC 1)
831	Man Assess Quick Current Ind Inc (TC 2)
832	Man Assess Quick Current Corp (TC 3)
833	Man Assess Quick Current Excise (TC 4)
834	Man Assess Quick Current Estate & Gift (TC 5)
835	Man Assess Quick Current CTA (TC 7)
836	Man Assess Quick Current FUTA (TC 8)
840	Man Assess Quick Deficiency With (TC 1)
841	Man Assess Quick Deficiency Ind Inc (TC 2)
842	Man Assess Quick Deficiency Corp (TC 3)
843	Man Assess Quick Deficiency Excise (TC 4)
844	Man Assess Quick Def Estate & Gift (TC 5)
845	Man Assess Quick Deficiency CTA (TC 7)
846	Man Assess Quick Deficiency FUTA (TC 8)

WINDOW NUMBER	MANUAL INPUT TYPE
850	Man Assess Prompt Current With (TC 1)
851	Man Assess Prompt Current Ind Inc (TC 2)
852	Man Assess Prompt Current Corp (TC 3)
853	Man Assess Prompt Current Excise (TC 4)
854	Man Assess Prompt Current Estate & Gift (TC 5)
855	Man Assess Prompt Current CTA (TC 7)
856	Man Assess Prompt Current FUTA (TC 8)
860	Man Assess Prompt Deficiency With (TC 1)
861	Man Assess Prompt Deficiency Ind Inc (TC 2)
862	Man Assess Prompt Deficiency Corp (TC 3)
863	Man Assess Prompt Deficiency Excise (TC 4)
864	Man Assess Prompt Def Estate & Gift (TC 5)
865	Man Assess Prompt Deficiency CTA (TC 7)
866	Man Assess Prompt Deficiency FUTA (TC 8)
870	Man Assess Jeopardy Current With (TC 1)
871	Man Assess Jeopardy Current Ind Inc (TC 2)
872	Man Assess Jeopardy Current Corp (TC 3)
873	Man Assess Jeopardy Current Excise (TC 4)
874	Man Assess Jeopardy Current Estate & Gift (TC 5)
875	Man Assess Jeopardy Current CTA (TC 7)
876	Man Assess Jeopardy Current FUTA (TC 8)
880	Man Assess Jeopardy Deficiency With (TC 1)
881	Man Assess Jeopardy Deficiency Ind Inc (TC 2)
882	Man Assess Jeopardy Deficiency Corp (TC 3)
883	Man Assess Jeopardy Deficiency Excise (TC 4)
884	Man Assess Jeopardy Def Estate & Gift (TC 5)
885	Man Assess Jeopardy Deficiency CTA (TC 7)
886	Man Assess Jeopardy Deficiency FUTA (TC 8)
<b>DBA ONLY</b>	
902	Modify
903	Reverse
904	Reverse Assessment
905	Adjust NTRR Line Data

WINDOW NUMBER	MANUAL INPUT TYPE
906	Undeposited Collection
907	Deposit
908	Reconcile (deletes from 035C DT/DV unmatched RACS record)
909	Reconcile (deletes from 035B DT/DV unmatched treasury record)
910	<b>Needs authorization from CFO before using.</b> Allows the adjustment of money between tax classes and/or SCCF.

3.17.63.7.8  
(03-31-2014)

#### Error Codes and Conditions

- (1) Error codes are displayed on the window when an attempt is made to post a transaction which contains an error, such as duplicates or journal control already exists. The system also has a window display that explains the error code.
- (2) This chart provides a list of RRACS error codes and conditions:

ERROR CODE	CONDITION
*	Duplicate was found but has been accepted anyway.
AG	Update amount is greater than the outstanding amount.
AM	Individual amounts do not match.
AT	Total amount does not match on document found.
CA	Already confirmed.
CD	Confirm date is earlier than prep date.
DN	A duplicate was found and is not allowed.
DY	Duplicate was found but has been accepted anyway.
MF	Journal control already exists.
NA	No document was found to update.
NF	Document was not found.
OA	Case is already open.

3.17.63.7.9  
(03-06-2019)

#### Correcting Journal Entry Errors

- (1) When a journal entry error is identified, a supervisor's authorization is required for a correcting entry to be posted to the general ledger account.
- (2) The supervisor's written authorization and supporting documentation must be retained in the manager's files.
- (3) After receiving approval, the DBA reverses the incorrect journal.

- (4) The reversal journal must include the following information in the message section:
  - a. The original journal number
  - b. An explanation
- (5) The technician who made the original incorrect entry should also be the person who enters the correcting entry (whenever possible).
- (6) The correcting journal entry must include the following information in the message section:
  - a. The original journal entry number
  - b. The reversal journal entry number
  - c. An explanation
- (7) The technician also makes a pen and ink notation next to the original journal entry number on the Daily 001 Posting Summary Report. This notation includes:
  - a. The reversal journal entry number
  - b. The correcting journal entry number
- (8) The RACS manager maintains an audit trail log which includes:
  - a. All correction requests
  - b. Modification of the doc ID
  - c. Reversal journal entry numbers
  - d. Deletions
  - e. Reconcile - deletes from 035C DT/DV unmatched RACS record
  - f. Reconcile - deletes from 035B DT/DV unmatched treasury record

3.17.63.7.10  
(03-06-2019)

**Section 508 Compliance**

- (1) Section 508 compliance states that when federal agencies develop, procure, maintain or use Electronic and Information Technology (EIT), federal employees with disabilities shall have access to and use of information and data that is comparable to the access and use by federal employees who are not individuals with disabilities, unless compliance would impose an undue burden on the agency.
- (2) The RRACS system uses several adaptive software tools including:
  - a. Dragon Naturally Speaking
  - b. Job Access for Windows and Speech
  - c. Zoom Text
- (3) The following RRACS menus and associated windows are 508 compliant:
  - a. Reconcile deposit records
  - b. Reverse journal control
  - c. Maintain online report printing
  - d. Maintain report printing
  - e. Create RRACS batch reports
  - f. Balance research main menu
  - g. Journal research main menu
  - h. Display trial balance
  - i. Display journal control

3.17.63.7.11  
(03-31-2014)  
**Reports**

- (1) Reports are produced automatically from RRACS. These reports are pre-formatted in the system and generated upon command from the reports main menu except where noted.

3.17.63.7.12  
(03-06-2019)  
**Print Commands**

- (1) When a report is generated through the reports main menu assessment icons, it can be reprinted by using the print option on the reports main menu. Select batch to reprint any EOD, EOM, assessment certificates and abatement report. A maximum of 39 online reports are listed.
- (2) To print the daily trial balance from the trial balance window:
  - a. Input the appropriate account period (the default account period is pre-selected).
  - b. Select print from the action bar.
- (3) To print journal research:
  - a. Display the needed source journal or journal control number.
  - b. Select print from the action bar.

3.17.63.8  
(03-06-2019)  
**Disaster Recovery  
Contingency Plan**

- (1) The development RRACS IT group determines the length of time to recover the RRACS system. Notify the appropriate operation manager of the situation with estimated time to recovery. Maintain open communications with the computer room, management staff and all affected areas, as appropriate. The disabled campus contacts the area offices to advise where assessments should be processed.

3.17.63.8.1  
(03-06-2019)  
**Short Term Strategy**

- (1) If RRACS is unavailable during month end, contact HQ immediately. HQ has the capability to obtain EOM reports and email them to a campus.
- (2) If RRACS is unavailable, prepare the following documents using a local area network computer. If the local area network is unavailable, prepare a manual document:
  - a. Form 8166 (Input Reconciliation Sheet) for all accounting packages and assessments.
  - b. Form 23C (Summary Record of Assessment/Assessment Certificate) for daily/weekly assessments.
- (3) After RRACS is available:
  - a. Input information from Form 8166 (Input Reconciliation Sheet).
  - b. Input Form 23C information. If the manual Form 23C contains an error, make corrections, and stamp journal number on Form 8166 and/or the NMF assessment recap.
- (4) RRACS DBA duties if the system comes up within 24 hours include:
  - a. Determine the extent of the problem.
  - b. Identify any partial transactions and take the necessary steps to recover them.
  - c. Run End of Day (EOD) and compare to first Daily Trial Balance (DTrial) to ensure that the database is in balance.
  - d. If all accounts are in balance, proceed with processing.



- e. If there is an imbalance, isolate and correct the error and proceed with processing.
- f. If the error cannot be found, have the tape from the last good EOD reloaded.
- g. Run a DTrial and compare to the previous day's DTrial to ensure correctness.
- h. If there is a good list from EOD, the work can be input in the same order as it was input earlier and the audit trail is retained.
- i. If a partial shutdown occurs during EOD, each report can be pulled separately and a determination can be made where the shutdown occurred. Call HQ for guidance from a computer program analyst.

3.17.63.8.2  
(03-06-2019)  
**Server Disruption  
Contingency Plan**

- (1) For occasions where the campus server goes down, follow these procedures:
  - a. Immediately submit a KISAM ticket.  
**Note:** You must indicate on the ticket that IT needs to contact the HQ RACS unit on the status of the disruption.
  - b. Contact the HQ RACS unit immediately after submitting the ticket.
- (2) After 36 hours of downtime, management implements the appropriate contingency plan.

3.17.63.8.3  
(03-06-2019)  
**Scorecard Contingency  
Plan**

- (1) In the event that the campus is closed (e.g. disaster, inclement weather, power outage) at the end of the month (second business day), implement the following procedures:
  - a. The department manager or their designee will email the HQ RACS mailbox and copy (cc) the SP HQ mailbox immediately, but no later than 8:00 am local time
    - HQ RACS - CFO RFM IRACS or *\*cfo.rfm.iracs@irs.gov*, and Custodial Systems & Analysis, &CFO:FM:CFM CA Custodial Systems and Analysis
    - HQ SP - &W&I SP:RRACS, *WI.SP.RRACS@irs.gov*
  - b. HQ RACS management implements the appropriate contingency plan, (for example an extension for the affected submission processing center(s)(SPC).
  - c. Upon reopening of the SPC, any scorecard deliverables (SF 224, 20F3502, 30F3885, 7001/7009) must be submitted by their normal deadlines.  
**Note:** These procedures do not apply to delayed openings. If the SPC has a delayed opening due to weather, follow normal procedures to request an extension.
  - d. Follow normal procedures to request an extension for any other reports, if necessary.
  - e. HQ RACS determines scorecard ratings on a case-by-case basis.
- (2) In the event that the campus is closed (e.g. disaster, inclement weather, power outage) on any other business day, implement the following procedures:
  - a. The department manager or their designee must email the HQ RACS mailbox, *cfo.rfm.iracs@irs.gov*, and Custodial Systems and Analysis,

*&CFO:FM:CFM CA Custodial Systems and Analysis* and copy (cc) the SP HQ mailbox, *WI.SP.RRACS@irs.gov* immediately but no later than 8:00 a.m. local time.

- b. HQ RACS management implements the appropriate contingency plan, for example, extension for the affected SPC.
- c. Upon reopening of the SPC, any scorecard deliverables must be submitted as soon as possible.

**Note:** These procedures do not apply to delayed openings. If the SPC has a delayed opening due to weather, follow normal procedures to request an extension.

- d. HQ RACS determines scorecard ratings on a case-by-case basis.

3.17.63.9  
(03-06-2019)

**Database Administrator (DBA), and Alternate DBA Functions**

- (1) Each site appoints a DBA and also appoints an alternate DBA. The DBA and no more than two alternate DBAs shall have access to the RACS DBA main menu. The alternate DBAs must be thoroughly proficient with the contents of this IRM. The RACS unit manager must sign certification that the alternate has completed the above requirements, and that she/he assumes responsibility for the alternate DBAs actions. Only the DBA and/or alternate DBA shall have access to the RACS database main menu.
- (2) The DBA should have a thorough knowledge of double-entry accounting principles and theory, as employed in the IRS accounting control systems.
- (3) The DBA is assigned a password to allow access to the DBA menu. These windows allow modification of a variety of database information.
- (4) Extreme caution must be exercised when changes are made to the database. The responsibilities of the DBA include, but are not limited to:
  - a. Correcting the records that contain errors in identification and status.
  - b. Ensuring that the balance and the integrity of the database are maintained at all times.
  - c. Ensuring that default account period and default assessment date are properly set.
  - d. Ensuring that all daily and weekly tapes are processed timely, and prior to month end closing procedures.
- (5) In addition to the above responsibilities, other duties that the DBA performs include:
  - a. Classifying an extensive variety of site accounting transactions by analyzing batched or individual documents, and verifying the accuracy and completeness of accounting data.
  - b. Maintaining accounts by analyzing error messages displayed on the terminal and initiating the necessary corrective action, reviewing and analyzing the daily posting register to ensure that all IRS double-entry accrual accounting transactions have been properly posted, and initiating necessary redundant corrective action.
  - c. Analyzing accounts by reviewing and balancing the RACS computer-generated accounting reports to ensure that reports cross balance, and that all general ledger and subsidiary files agree with reported information.
  - d. Participating in the reconciliation of the general ledger accounts with external subsidiary records in other units of the branch, balancing

- principal and interest with appropriate general ledger accounts, and reconciling both accounts with the appropriate accounting reports.
- e. Maintaining various logs for electronic data processing and database corrections.
- f. Monitoring all electronic data input to and output from RRACS and making all necessary reversals.
- g. Establishing checklists for end of day (EOD), end of month (EOM), and the new month.
- h. Reviewing the following database lists for invalid entries, minus records and initiating corrective action when necessary: field office records, loss and recovery records, individual detail records,; confirmed DT/DVs, unconfirmed DT/DVs, federal tax deposits (FTD) DT/DVs and FTD daily wire records.
- i. Protecting passwords if one is compromised, contact the Fiscal Service immediately to have it changed. When an employee leaves, or is no longer assigned responsibility, a new password should also be requested from the Fiscal Service.
- j. Reviewing all reports and making sure DT/DV list equals receipt column total on the RACS 020 (Statement of Transactions), that the audit trail on Form 2162 (Summary of Assessment Certificates Issued) includes all manual assessments, and that NTRR balances to general ledger accounts 5100 (Disbursements, Principle), 5200 (Disbursements, Interest), 2410 (Refund Repay Principal) and 2420 (Refund Repay Interest).
- k. Making sure all accounts are in correct status in preparation for EOM processing, and monitoring accounts to be maintained in zero balance.
- l. Reviewing the unpulled assessments on daily basis.

3.17.63.9.1  
(03-06-2019)

**Database Administrator  
(DBA) Main Menu**

- (1) There are five options available to the DBA for maintaining the RRACS database static tables. The DBA options allow changes in accounting period, assessment date or accountable officer.
  - a. DBA modify sub-menu. This menu allows modification to certain records that have posted to the RRACS general ledger accounts, but contain errors in identification and status. As a general rule, maintain source journal data can be modified, however, ledger classification or dollar amount cannot be modified. Erroneous ledger classification or dollar amount data require a reversal journal action. All modifications begin with journal number series 902 and must be approved by management official. Modifications are not allowed to Collections Information Repository or for batch activities.
    - 1. Each modification is limited to one correction at a time. If multiple errors occur on one journal, one correction at a time must be performed. Prepare date must be the last item modified for multiple corrections.
    - 2. If modification is done incorrectly, a correction modification must be made to the original journal. The system does not allow modifications to 902 journal series.
    - 3. Disregard any alpha characters on high or low check numbers, only numeric input is allowed.
  - b. DBA reversal sub-menu. This menu is used to reverse a journal entry which has posted in error to the general ledger accounts. A reversal

journal action reverses all erroneous postings to all accounts posted in error by the original journal entry. All reversal journal number series begin with 903 or 904.

1. Reversal journals must be approved by a management official.
2. To ensure an adequate audit trail, notate the original journal number in the message text on the reversal journal. Include the original number in the message section of the re-input journal.
3. When reversing a pulled or confirmed record, the pulled or confirmed posting must be reversed before the original journal can be reversed.

**Note:** The 903 or 904 reversal journal can only be used to reverse a journal action that was input in the same accounting period.

- c. DBA Net Tax Refund Report (NTRR) sub-menu. This menu is used to increase or decrease NTRR line data. NTRR line data adjustments post as entered. There are no validity checks in place to reject erroneous postings, however, an erroneous posting can be reversed through the DBA reversal sub-menu.
- d. DBA collection sub-menu. This menu provides for the control of funds during the transfer of accountability from one campus official to another.
1. The undeposited collections sub-menu windows allow for the input to account 7500 (undeposited collections), of memorandum copies of DTs marked undeposited collections, and amounts from the field office listings to cover tax payments received on the transfer date to the campus official, but not submitted to the depository that day. The deposit windows allow for the input of DTs related to previously input undeposited collection payments.
2. Deposit sub-menu. This menu provides for the control of funds during the transfer of accountability from one campus official to another. The DBA deposit windows allow for the input of DTs related to previously input undeposited collection payments.
- e. DBA 908 window (Reconcile). This menu is used to reconcile the items posted to the RACS 035B (DTDV Unmatched Treasury Records) & 035C (DTDV Unmatched RACS Records) which for various reasons did not match during the month.

3.17.63.9.2  
(03-06-2019)

#### End of Day Routine

- (1) The end of day (EOD) reports are generated to ensure that the database is in balance and ready to be backed up at ECC-MTB. These reports can all be generated at once or selected individually.
- (2) Perform the normal EOD procedures. Verify completion of all window postings with RRACS technicians. Review the daily posting summary, daily and future trial balances, and NTRR. If the EOD reports are out of balance after the review, the reports must be researched and resolved immediately.
- (3) The RRACS database is automatically backed up daily by EDD-DET as part of normal mainframe procedures.
- (4) RRACS programs and data files are automatically backed up daily by ECC-MTB if they were changed on that day as part of the routine procedure.
- (5) Records remain on the database for a period of five years.

3.17.63.9.3  
(03-06-2019)  
**RRACS Validation  
Process**

- (1) After completing month end reporting, the database is ready for posting. The DBA must set the date for the new accounting month and the default date for assessments.
- (2) Records are not deleted during EOM processing. All records are retained in the database for up to five years, and are available for research at any time on demand.
- (3) Cumulative amounts are calculated from individual records and generated based on the date parameters specified when generating reports.
- (4) There are no longer current and future indicators. Records are compared to the set accounting date to determine if a record is for a future period.
- (5) Records are designated as reported or not reported within the database to differentiate what should be included in the next reporting cycle.
- (6) There are no longer any summary records within the database. Summaries are computed based on the sum or net of individual records.
- (7) All records are related to specific general ledger accounts. It is now possible to generate all the detail records associated with a general ledger account or a summary record of assessment, etc.

3.17.63.9.4  
(03-06-2019)  
**Month End Closing**

- (1) When all transactions for a particular accounting month have been input, including perfection and re-input of errors needing correction, several procedures must be followed to close out the month, generate reports, and set up the database for the new month's transactions. These procedures must be started on the second workday after the close of the accounting month. In addition, email the HQ CFO office to notify status or completion of end of month (EOM) processing.
- (2) If RRACS is unavailable on EOM processing day, contact the HQ CFO, Custodial Systems and Analysis section immediately, *&CFO:FM:CFM CA Custodial Systems and Analysis*. CFO has the capability to pull the campus EOM reports and email them to the campus.
- (3) If Treasury is unavailable to transmit any supplemental, contact the HQ CFO office immediately.
- (4) It is a requirement to use the EOM check list that was provided to all the campuses. The check list must be signed by the operation manager before emailing the HQ CFO that the EOM balancing is complete. For additional information about the checklist, see IRM 3.17.64.31.1, *Accounting Control General Ledger Policies and Procedures*.
- (5) Perform the normal end of day (EOD) procedures. If there is an imbalance on the daily trial balance, make necessary corrections and rerun EOD procedures. When all corrections have been made, and a balanced daily trial balance has been produced, the database is ready to run month end reports.
- (6) The field office inventory detail inventory report can be generated every month. Verification by the field is required semi-annually. For the months of March and September, prepare a two-way memo to each area requesting confirmation from them.

- (7) Month Ending September requires that the fiscal year end reports are selected from the fiscal year end menu, after month end reports have been generated and validated.
- (8) After all reports are generated, the DBA must change the accounting period and default assessment date for the new accounting month.
- (9) The system is backed up during normal EOD procedures at ECC-MTB.
- (10) One copy of each report is generated. Upon completion, each report must be reviewed for accuracy. If there are any problems, the DBA must initiate a corrective action and regenerate a corrected report.

3.17.63.9.4.1  
(07-24-2015)

#### Month End Reports

- (1) One copy of each report is generated. Upon completion, each report must be reviewed for accuracy. If there are any problems, the DBA must initiate a corrective action and regenerate a corrected report.
- (2) If there are any Treasury supplementals submitted, the service centers must email a copy to the HQ CFO no later than the fifth workday of the new month.
- (3) After EOM balancing is complete, send the total dollar amount reported in Section I for appropriation fund 20X5080.1 via email to: *SecuritiesAccountingTeam@fiscal.treasury.gov*. The email must be sent no later than COB on the second work day of the new month, and contain:
  - a. Campus name
  - b. ALC
  - c. Accounting period ending
  - d. Total dollar amount reported on RACS 020 in Section I for Appropriation Fund 20X5080.1 (must report zero dollars).

3.17.63.9.5  
(03-06-2019)

#### Fiscal Year-End Processing

- (1) Fiscal year-end reports must be requested immediately after verifying September month end reports.
- (2) Reports are generated from the reports main menu and the fiscal year-end reports sub-menu. All reports can be requested at once by selecting the **All** option or individual reports may be run by selecting their individual titles. The **All** option zeroes out the nominal accounts, creates a journal 199, and produces a FY Form 2162 (Summary of Assessment Certificates Issued), as well as a cumulative trial balance. The monthly trial balance must be verified to assure that all nominal accounts are zero and that the real accounts have been rolled over correctly.
- (3) All nominal account balances are closed out to general ledger account 9999 (Revenue Clearance Accountability).

3.17.63.10  
(03-06-2019)

#### General Ledger Chart of Accounts

- (1) The general ledger chart of accounts is arranged by the below accounting classification:
  - a. Accounts Receivable, 1000 Series
  - b. Receipt Accounts, 2000 Series
  - c. Inventory Accounts, 3000 Series
  - d. Liability Accounts, 4000 Series
  - e. Disbursement Accounts, 5000 Series
  - f. Assessment and Settlement, 6000 Series



- g. Other Assets, 7000 Series
- h. Work in Process Control Accounts, 8000 Series
- i. Ledger Closing Accounts, 9000 Series

(2) This is the list of numbers and titles of the general ledger accounts in RRACS.

Acct. No.	Account Title	Real or Nom.	Normal Bal.
<b>1000</b>	<b>Accounts Receivable</b>	Real/Nominal	Debit/Credit
1100	BMF Accounts Receivable	R	DR
1200	IMF/CADE Accounts Receivable	R	DR
1205	CADE Accounts Receivable	R	DR
1300	Non-Tax Accounts Receivable	R	DR
1301	CADE Non-Tax Receivable	R	DR
1321	NMF Notice	R	DR
1322	NMF Taxpayer Delinquent Account Deferral	R	DR
1324	NMF TDA Deferral Under Tolerance	R	DR
1360	NMF Installment Agreement	R	DR
1371	NMF OIC	R	DR
1389	NMF Suspense	R	DR
1400	Tax Accounts Transferred Out	R	DR
1401	Accrued Interest on Taxes Receivable	R	DR
1402	Accrued Penalty on Taxes Receivable	R	DR
1403	Unpaid Compliance Assessments	R	DR
1404	Accrued Interest on Compliance Assessments	R	DR
1405	Accrued Penalty on Compliance Assessments	R	DR
1406	Unpaid Write-Off Assessments	R	DR
1407	Accrued Interest on Write-Offs	R	DR
1408	Accrued Penalty on Write-Offs	R	DR
1409	Unpaid Memo Assessments	R	DR
1410	Accrued Interest on Memo Assessments	R	DR
1411	Accrued Penalty on Memo Assessments	R	DR
1430	Tax Receivable Adjustment	R	DR
1510	Other Receivables, Regular	R	DR
1530	Court Case Erroneous Refund	R	DR
1535	CI Court Ordered Restitution Erroneous Refunds (Kansas City Only)	R	DR



Acct. No.	Account Title	Real or Nom.	Normal Bal.
1540	Non-Court Case Erroneous Refund	R	DR
1543	Payment Over Cancellation	R	DR
1545	Identity Theft Erroneous Refund	R	DR
1547	Return Preparer Misconduct Erroneous Refund	R	DR
1550	Injured Spouse Claims Allowed - Rec	R	DR
1600	Manual Assessment, Transit Acct	R	DR
1710	Dishonored Checks	R	DR
1720	Dishonored Checks, Adjustments	R	DR/CR
1810	BMF Accounts Receivable, Inactive	R	DR
1815	CADE Accounts Receivable, Inactive	R	DR
1820	IMF/CADE Accounts Receivable, Inactive	R	DR
1830	NMF Accounts Receivable, Inactive	R	DR
1840	Other Receivables, Inactive	R	DR
<b>2000</b>	<b>Receipt Accounts</b>	Real/Nominal	Credit/Debit
2110	Withholding Revenue Receipts, Dir	N	DR
2120	Ind Income Revenue Receipt, Dir	N	DR
2130	Corporation Revenue Receipt, Dir	N	DR
2140	Excise Revenue Receipt, Dir	N	DR
2150	Estate and Gift Revenue Receipt, Dir	N	DR
2170	CTA Revenue Receipt, Dir	N	DR
2180	FUTA Revenue Receipt, Dir	N	DR
2210	Withholding Revenue Receipt, FTD	N	DR
2220	Ind Income Revenue Receipt, FTD	N	DR
2230	Corporation Revenue Receipt, FTD	N	DR
2240	Excise Revenue Receipt, FTD	N	DR
2270	CTA Revenue Receipt, FTD	N	DR
2280	FUTA Revenue Receipt, FTD	N	DR
2305	No longer being used	N	DR
2310	Treaty Country Receipts	N	DR
2315	Arbitrage Receipt (Ogden Only)	N	DR
2320	Miscellaneous Receipt	N	DR
2325	Miscellaneous Forfeiture Receipts	N	DR

Acct. No.	Account Title	Real or Nom.	Normal Bal.
2330	EP/EO User Fees (Cincinnati Only)	N	DR
2335	Miscellaneous User Fees (Cincinnati & Ogden Only)	N	DR
2340	Photocopy Fee	N	DR
2345	Presidential election Campaign	N	DR
2350	Public Debt	N	DR
2355	Federal Court-Ordered Restitution (Kansas City Only)	N	DR
2360	Conscience Fund	N	DR
2365	LIFO Payments (Cincinnati Only)	N	DR
2370	Mortgage Subsidy Bond Receipt	N	DR
2380	Original Installment Agreement	N	DR
2385	Reinstated Installment Agreement	N	DR
2395	OIC User Fees (Cincinnati, Memphis & Brookhaven Only)	N	DR
2410	Refund Repay Principal	N	DR/CR
2420	Refund Repay Interest	N	DR/CR
2600	Oil Spill Receipts (Austin Only)	N	DR
2900	Child Support Receipts	N	DR
2910	IPAC Receipts	N	DR
2915	DOJ Receipts	R	DR
<b>3000</b>	<b>Inventory Accounts</b>	Real/Nominal	Credit/Debit
3200	Collateral Held (Ogden Only)	R	DR
3300	Seized Property (Ogden Only)	R	DR
<b>4000</b>	<b>Liability Accounts</b>	Real/Nominal	Credit/Debit
4110	ECC Suspense for MF - BMF	R	DR/CR
4117	Accrued Interest on Taxes Receivable	R	CR
4118	Accrued Penalty on Taxes Receivable	R	CR
4120	SC Suspense for MF - BMF	R	DR/CR
4121	Unpaid Compliance Assessments	R	CR
4122	Accrued Interest on Compliance Assessments	R	CR
4123	Accrued Penalty on Compliance Assessments	R	CR
4125	EFTPS/FPLP Suspense for MF - BMF (Ogden Only)	R	DR/CR

Acct. No.	Account Title	Real or Nom.	Normal Bal.
4126	Unpaid Write-Off Assessments	R	CR
4127	Accrued Interest on Write-Offs	R	CR
4128	Accrued Penalty on Write-Offs	R	CR
4130	ECC Unpostable - BMF	R	DR/CR
4131	Unpaid Memo Assessments	R	CR
4132	Accrued Interest on Memo Assessments	R	CR
4133	Accrued Penalty on Memo Assessments	R	CR
4150	HQ Due to Treasury, ADA	R	CR
4205	SC Suspense for To/From CADE	R	DR/CR
4210	ECC Suspense for MF - IMF/CADE	R	DR/CR
4215	CADE ECC Suspense	R	DR/CR
4217	CADE MFT 30 to MFT 29	R	CR
4220	SC Suspense for MF - IMF	R	DR/CR
4225	EFTPS/FPLP Suspense for MF - IMF (Ogden Only)	R	DR/CR
4230	ECC Unpostable Documents - IMF	R	DR/CR
4254	MFT 30 to MFT 29	R	CR
4300	Unapplied FTD Transactions - SCCF (Austin, Cincinnati, Kansas City, and Ogden Only)	R	DR/CR
4420	SC Suspense for NMF	R	DR/CR
4425	EFTPS/FPLP Suspense for NMF (Ogden Only)	R	DR/CR
4430	Unpostable Documents - NMF	R	DR/CR
4440	Assessment & Abatement Suspense - NMF	R	DR/CR
4510	Pre-payment Credits - BMF	R	CR
4520	Pre-payment Credits - IMF/CADE	R	CR
4521	Pre-payment Credit - Non-Tax	R	CR
4522	CADE Pre-payment CR - Non-Tax	R	CR
4530	CADE Pre-payment CR	R	CR
4610	Unapplied Advance Payments	R	CR
4615	IRC Sec. 847 Spec. Tax Payments	R	CR
4620	Unidentified Remittances	R	CR
4625	Insolvency Suspense	R	CR
4626	PFIC Suspense	R	CR

Acct. No.	Account Title	Real or Nom.	Normal Bal.
4701	Liability for Cover Over - NMI (Ogden Only)	R	CR
4702	Liability for Cover Over - VI (Austin and Ogden Only)	R	CR
4703	Liability for Cover Over - Guam (Ogden Only)	R	CR
4704	Liability for Cover Over - Samoa (Ogden Only)	R	CR
4710	Offers-in-Compromise (Cincinnati Only)	R	CR
4720	Sales of Seized Property (Ogden Only)	R	CR
4730	Miscellaneous Deposit Fund	R	CR
4740	Deposit Funds in Transit	R	CR
4750	Anti-Drug Special Funds Liability	R	CR
4755	Liability For Informant Reward (Ogden Only)	R	CR
4765	EFTPS Miscellaneous Suspense (Ogden Only)	R	DR/CR
4801	Approved Vouchers Payable, Prin	R	CR
4802	Approved Vouchers Payable, Int	R	CR
4803	Approved Vouchers Payable, Deposit Fund	R	CR
4804	Approved Vouchers Pay, Anti-Drug	R	CR
4805	Approved Vouchers Payable, Oil Spill	R	CR
4806	Approved Vouchers payable, Miscellaneous Revenue	R	CR
4808	Approved Vouchers Payable, Informant Reward	R	CR
4810	Liability for Budget Clearing Account - Increases/Decreases	R	DR/CR
4811	Approved Vouchers Payable - NMI (Ogden Only)	R	CR
4812	Approved Vouchers Payable - VI (Austin and Ogden Only)	R	CR
4813	Approved Vouchers Payable - Guam (Ogden Only)	R	CR
4814	Approved Vouchers Payable - Samoa (Ogden Only)	R	CR
4815	Approved Vouchers Payable - Miscellaneous User Fee	R	CR
4816	Approved Vouchers Payable - Photocopy Fee	R	CR
4817	Approved Vouchers Payable - Original Installment Agreement User Fee	R	CR

Acct. No.	Account Title	Real or Nom.	Normal Bal.
4818	Approved Vouchers Payable - Reinstated Installment Agreement User Fee	R	CR
4819	Approved Vouchers Payable - OIC User Fee	R	CR
4820	Approved Vouchers Payable - Reserved	R	CR
4900	Revenue Credit in Transit to Other Service Campuses	R	CR
4910	Disbursement, Loss	R	DR
4950	IMF Unallowable Deductions	R	DR/CR
4960	Unconfirmed FTDs (Austin, Cincinnati, Kansas City, and Ogden Only)	R	DR/CR
4970	Unapplied Refund Reversals	R	DR/CR
4975	Liability DOJ Receipts (Kansas City Only)	R	CR
4980	Liability for Inventory Accounts (Ogden Only)	R	CR
4985	IPACR Suspense	R	CR
<b>5000</b>	<b>Disbursement Accounts</b>	Real/Nominal	Debit/Credit
5100	Disbursements, Prin	N	CR
5152	HQ Undelivered Orders UP 0951 Child	R	DR
5153	HQ Undelivered Orders ADV 0951 Child	R	DR
5154	HQ Delivered Orders Paid 0951 Child	N	DR
5156	HQ Undelivered Orders UP 0949 Child	R	DR
5157	HQ Undelivered Orders ADV 0949 Child	R	DR
5158	HQ Delivered Orders PAID 0949 Child	N	DR
5200	Disbursements, Int	N	CR
5301	Disbursements, Miscellaneous User Fee	N	CR
5302	Disbursements, Photocopy Fee	N	CR
5303	Disbursements, Original Installment Agreement	N	CR
5304	Disbursements, Reinstated Installment Agreement	N	CR
5305	Disbursements, OIC User Fee	N	CR
5306	Disbursements, Reserved	N	CR
5400	Disbursements, Miscellaneous Revenue	N	CR
5401	Disbursements, PFIC (Ogden Only)	N	CR
5665	HQ Expense, Disaster Tax Relief	R	DR
5675	HQ State Innov Seq Disb	N	DR

Acct. No.	Account Title	Real or Nom.	Normal Bal.
<b>6000</b>	<b>Assessments and Settlements</b>	Real/Nominal	Debit/Credit
6001	Installment Agreement Liability	N	CR
6010	Arbitrage Rebate Liability Revenue (Ogden only)	N	CR
6011	Arbitrage Rebate Penalty Liability (Ogden Only)	N	CR
6110	Withholding Tax Assessment - Prin	N	CR
6111	Withholding Tax Assessment - Pen	N	CR
6112	Withholding Tax Assessment - Int	N	CR
6120	Individual Income Tax Assessment - Prin	N	CR
6121	Individual Income Tax Assessment - Pen	N	CR
6122	Individual Income Tax Assessment - Int	N	CR
6130	Corporation Tax Assessment - Prin	N	CR
6131	Corporation Tax Assessment - Pen	N	CR
6132	Corporation Tax Assessment - Int	N	CR
6140	Excise Tax Assessment - Prin	N	CR
6141	Excise Tax Assessment - Pen	N	CR
6142	Excise Tax Assessment - Int	N	CR
6150	Estate & Gift Tax Assessment - Prin	N	CR
6151	Estate & Gift Tax Assessment - Pen	N	CR
6152	Estate & Gift Tax Assessment - Int	N	CR
6170	CTA Tax Assessment - Prin	N	CR
6171	CTA Tax Assessment - Pen	N	CR
6172	CTA Tax Assessment - Int	N	CR
6180	FUTA Tax Assessment - Prin	N	CR
6181	FUTA Tax Assessment - Pen	N	CR
6182	FUTA Tax Assessment - Int	N	CR
6190	Previously Assessed Tax	N	CR
6191	Previously Assessed - Pen	N	CR
6192	Previously Assessed - Int	N	CR
6200	Taxpayer Accounts Transferred	N	DR/CR
6201	Mirror Assessments	N	DR/CR
6310	Miscellaneous Fees	N	CR
6320	Offshore Oil Account (Austin Only)	N	CR

Acct. No.	Account Title	Real or Nom.	Normal Bal.
6330	Debtor Master file Offsets	N	CR
6400	Miscellaneous Revenue Collection	N	CR
6510	Overassessment Credited	N	DR
6520	Refund of Tax & Interest - NMF	N	DR
6530	Tax Accounts Compromised	N	DR
6540	Small Debits and Credits Cleared	N	DR/CR
6545	BMF 100 percent Penalty Credit Allowed	N	DR/CR
6550	Withholding Tax Payments Credited	N	DR
6560	Other Credits Allowed	N	DR
6565	Refund Cancellation Cr Allowed	N	DR
6570	Substantiated Credits Allowed	N	DR
6575	Overpayment Interest Allowed	N	DR
6580	Revenue CR Transferred To/From	N	DR/CR
6590	Deposit Fund CR Transferred To/From	N	DR/CR
6600	Accounts Cleared, Statute	N	DR/CR
6700	Foreign Check Collection Cost & Miscellaneous Bank Charges	N	DR
6800	Excess Collection	N	CR
6810	Unapplied Statute Expired Credit	N	DR/CR
6900	Adjustments or Corrections of Rev	N	DR
6901	ECP Adjustments of Revenue	N	DR
6905	Identity Theft Erroneous Refund Write-Offs	N	DR
6907	Return Preparer Misconduct Erroneous Refund Write Offs	N	DR
6910	Adj or Correction of Miscellaneous Revenue	N	DR
6920	Disbursement Write-Off	N	DR
6950	DOJ Civil Debt Collection Holdback (Atlanta Only)	N	DR
6970	Small Debit and Credit cleared - FTD	N	DR/CR
6975	Liability for Small Debits and Credits Cleared - FTD	N	DR/CR
6980	Acquired Property Disposed of Other Than by Sale (Ogden Only)	N	DR
6985	Profit and Loss on Sale of Acquired Property (Ogden Only)	N	DR/CR



Acct. No.	Account Title	Real or Nom.	Normal Bal.
<b>7000</b>	<b>Other Assets</b>	Real/Nominal	Debit/Credit
7001	Unclassified EFTPS/FPLP (Ogden Only)	R	DR
7002	Deposit Fund Receipts/Deposit Fund Disbursements	R	DR/CR
7003	Anti-Drug Special Fund Receipts/Anti-Drug Disbursements	R	DR/CR
7004	Informant Reward Drug Receipts/Disbursements (Ogden Only)	R	DR/CR
7005	Cover Over Receipts/Disbursement - NMI (Ogden only)	R	DR/CR
7006	Cover Over Receipts/Disbursements - VI (Austin and Ogden Only)	R	DR/CR
7007	Cover Over Receipts/Disbursements - Guam (Ogden Only)	R	DR/CR
7008	Cover Over Receipts/Disbursements - Samoa (Ogden Only)	R	DR/CR
7009	Insolvency Unclassified	R	DR
7100	Property Acquired in Payment of Taxes (Ogden Only)	R	DR
7200	Unclassified FTDs	R	DR
7210	Confirmed Unclassified Amounts (Austin, Cincinnati, Kansas City, and Ogden Only)	R	DR
7220	Unconfirmed Unclassified Amounts (Austin, Cincinnati, Kansas City, and Ogden Only)	R	DR
7300	Unconfirmed Debits (Austin, Cincinnati, Kansas City, and Ogden Only)	R	DR
7500	Undeposited Collections	R	DR
7610	Embezzlement and Thefts	R	DR
7620	Unexplained Losses	R	DR
7649	ECP Deposit Discrepancy	R	DR
7650	Deposit discrepancy	R	DR
<b>8000</b>	<b>Work in Process Control Accounts</b>	Real/Nominal	Debit/Credit
8100	FTD Input (Austin, Cincinnati, Kansas City, and Ogden Only)	N	DR
8200	FTD Deposits confirmed (Austin, Cincinnati, Kansas City, and Ogden Only)	N	CR

Acct. No.	Account Title	Real or Nom.	Normal Bal.
<b>9000</b>	<b>Ledger Closing Accounts</b>	Real/Nominal	Debit/Credit
9998	Reversal of Revenue Clearance Accountability	N	DR/CR
9999	Revenue Clearance Accountability	R	DR/CR

- 3.17.63.10.1  
(03-06-2019)  
**Account Series 1000, Accounts Receivable**
- (1) This account series is generally taxpayer accounts that contain an outstanding balance of monies due and payable to the U.S. government. The majority of the accounts receivable are the result of tax assessments against the various tax classes. However, dishonored checks, account transfers and other receivables are included in this series.
- 3.17.63.10.1.1  
(03-06-2019)  
**Account 1400, Tax Accounts Transferred Out (Real Account, DR Normal Balance)**
- (1) This receivable account records and controls amounts on non-master file (NMF) accounts while in the process of manual transfer to other campuses. NMF account amounts post to this account when Form 514B (Credit Transfer Voucher) is prepared. Amounts close from the account upon receipt of the receiving campus' acknowledgement of account transfer on Form 514B, Part 2.
- (2) External subsidiary record is the pending file of Form 514B.
- 3.17.63.10.1.2  
(03-06-2019)  
**Account 1401, Accrued Interest on Taxes Receivable (Real Account, DR Normal Balance)**
- (1) This receivable account is used for accrued interest on taxes receivable due from taxpayers for which IRS can support the existence of a receivable either through taxpayer agreement or through court rulings in favor of the IRS.
- 3.17.63.10.1.3  
(03-06-2019)  
**Account 1402, Accrued Penalty on Taxes Receivable (Real Account, DR Normal Balance)**
- (1) This receivable account is used for accrued penalty on taxes receivable due from taxpayers for which IRS can support the existence of a receivable either through taxpayer agreement or through court rulings in favor of the IRS.
- 3.17.63.10.1.4  
(03-06-2019)  
**Account 1403, Unpaid Compliance Assessments (Real Account, DR Normal Balance)**
- (1) This receivable account is used for unpaid assessments for which neither the taxpayer nor a court has affirmed that the taxpayer owes amounts to the IRS.

- 3.17.63.10.1.5  
(03-06-2019)  
**Account 1404, Accrued Interest on Compliance Assessments (Real Account, DR Normal Balance)**
- (1) This receivable account is used for accrued interest on compliance assessments for which neither the taxpayer nor a court has affirmed that the taxpayer owes amounts to the IRS.
- 3.17.63.10.1.6  
(03-06-2019)  
**Account 1405, Accrued Penalty on Compliance Assessments (Real Account, DR Normal Balance)**
- (1) This receivable account is used for accrued penalty on compliance assessments for which neither the taxpayer nor a court has affirmed that the taxpayer owes amounts to the IRS.
- 3.17.63.10.1.7  
(03-06-2019)  
**Account 1406, Unpaid Write-Off Assessments (Real Account, DR Normal Balance)**
- (1) This receivable account is used for unpaid assessments for which IRS does not expect further collections due to factors such as taxpayer's bankruptcy, insolvency or death.
- 3.17.63.10.1.8  
(03-06-2019)  
**Account 1407, Accrued Interest on Write-Off Assessments (Real Account, DR Normal Balance)**
- (1) This receivable account is used for accrued interest on write-off assessments for which IRS does not expect further collections due to factors such as taxpayer's bankruptcy, insolvency or death.
- 3.17.63.10.1.9  
(03-06-2019)  
**Account 1408, Accrued Penalty on Write-Off Assessments (Real Account, DR Normal Balance)**
- (1) This receivable account is used for accrued penalty on write-off assessments for which IRS does not expect further collections due to factors such as taxpayer's bankruptcy, insolvency or death.
- 3.17.63.10.1.10  
(03-31-2014)  
**Account 1409, Unpaid Memo Assessments (Real Account, DR Normal Balance)**
- (1) This receivable account is used for unpaid assessments that should not be reported in any of the three unpaid assessment categories (Taxes Receivable, Compliance or Write-Offs).
- 3.17.63.10.1.11  
(03-06-2019)  
**Account 1410, Accrued Interest on Memo Assessments (Real Account, DR Normal Balance)**
- (1) This receivable account is used for accrued interest on memo assessments that should not be reported in any of the three unpaid assessment categories (Taxes Receivable, Compliance and Write-Offs).

- 3.17.63.10.1.12  
(03-06-2019)  
**Account 1411, Accrued Penalty on Memo Assessments (Real Account, DR Normal Balance)**
- (1) This receivable account is used for accrued penalty on memo assessments that should not be reported in any of the three unpaid assessment categories (Taxes Receivable, Compliance and Write-Offs).
- 3.17.63.10.2  
(03-06-2019)  
**Account Series 2000, Receipt Accounts**
- (1) This series of accounts records the receipt of, and the accountability for, monies received for deposit into the Treasury. The accounts are broken down by type of receipt received and represented by the TAS. The total of the receipt accounts represents the total monies received by the IRS for the current fiscal year.
- 3.17.63.10.2.1  
(03-06-2019)  
**Account 2110, Withholding Revenue Receipts, Direct (Nominal Account, DR Normal Balance) (TAS 20-0101)**
- (1) This receipt account represents monies collected in payment of withholding tax described in the IRC. Recorded are collections of cash, check and money orders for deposit into the Treasury. Receipts are recorded in this account upon preparation of SF 215-A (DT). The campus director is accountable for these funds personally until deposits into the Treasury account is confirmed.
- (2) The account may be decreased by SF 5515 (Debit Voucher) or by adjustments of monies between revenue receipts and other fund accounts.
- (3) The account is maintained on a fiscal year basis.
- 3.17.63.10.2.2  
(03-06-2019)  
**Account 2120, Individual Income, Other Revenue Receipts, Direct (Nominal Account, DR Normal Balance) (TAS 20-0110)**
- (1) This receipt account represents monies collected in payment of individual income or other tax described in the IRC. Recorded are collections of cash, check and money orders for deposit into the Treasury. Receipts are recorded in this account upon preparation of SF 215-A. The campus director is accountable for these funds personally until deposits into the Treasury account are confirmed.
- (2) The account may be decreased by adjustments of monies between revenue receipts and other fund accounts.
- (3) The account is maintained on a fiscal year basis.
- 3.17.63.10.2.3  
(03-06-2019)  
**Account 2130, Corporation Revenue Receipts, Direct (Nominal Account, DR Normal Balance) (TAS 20-0111)**
- (1) This receipt account represents monies collected in payment of corporation tax described in the IRC. Recorded are collections of cash, check and money orders for deposit into the Treasury. Receipts are recorded in this account upon preparation of SF 215-A (DT). The campus director is accountable for these funds personally until deposits into the Treasury account are confirmed.
- (2) The account may be decreased by adjustments of monies between revenue receipts and other fund accounts.
- (3) The account is maintained on a fiscal year basis.

- 3.17.63.10.2.4  
(03-31-2014)  
**Account 2140, Excise Revenue Receipts, Direct (Nominal Account, DR Normal Balance) (TAS 20-0152) (Kansas City Only)**
- (1) This receipt account represents monies collected in payment of excise tax described in the IRC. Recorded are collections of cash, check and money orders for deposit into the Treasury. Receipts are recorded in this account upon preparation of SF 215-A. The campus director is accountable for these funds personally until deposits into the Treasury account are confirmed.
  - (2) The account may be decreased by adjustments of monies between revenue receipts and other fund accounts.
  - (3) The account is maintained on a fiscal year basis.
- 3.17.63.10.2.5  
(03-06-2019)  
**Account 2150, Estate and Gift Revenue Receipts, Direct (Nominal Account, DR Normal Balance) (TAS 20-0153)**
- (1) This receipt account represents monies collected in payment of estate and gift tax described in the IRC. Recorded are collections of cash, check and money orders for deposit into the Treasury. Receipts are recorded in this account upon preparation of SF 215-A (DT). The campus director is accountable for these funds personally until deposits into the Treasury account are confirmed.
  - (2) The account may be decreased by adjustments of monies between revenue receipts and other fund accounts.
  - (3) The account is maintained on a fiscal year basis.
- 3.17.63.10.2.6  
(03-31-2014)  
**Account 2170, CTA (Carriers and Transportation Act) Revenue Receipts, Direct (Nominal Account, DR Normal Balance) (TAS 20-0130)**
- (1) This receipt account represents monies collected in payment of carriers' tax described in the IRC. Recorded are collections of cash, check and money orders for deposit into the Treasury. Receipts are recorded in this account upon preparation of SF 215-A. The campus director is accountable for these funds personally until deposits into the Treasury account are confirmed.
  - (2) The account may be decreased by adjustments of monies between revenue receipts and other fund accounts.
  - (3) The account is maintained on a fiscal year basis.
- 3.17.63.10.2.7  
(03-31-2014)  
**Account 2180, FUTA (Federal Unemployment Tax Act) Revenue Receipts, Direct (Nominal Account, DR Normal Balance) (TAS 20-0121)**
- (1) This receipt account represents monies collected in payment of federal unemployment tax described in the IRC. Recorded are collections of cash, check and money orders for deposit into the Treasury. Receipts are recorded in this account upon preparation of SF 215-A. The campus director is accountable for these funds personally until deposits into the Treasury account are confirmed.
  - (2) The account may be decreased by adjustments of monies between revenue receipts and other fund accounts.
  - (3) The account is maintained on a fiscal year basis.
- 3.17.63.10.2.8  
(03-31-2014)  
**Account 2305, Unclaimed Funds (Nominal Account, DR Normal Balance) (TAS 20X1807) (Austin Only)**
- (1) This receipt account is no longer being processed in the campus.

- 3.17.63.10.2.9  
(03-31-2014)  
**Account 2310, Treaty Country Receipts (Nominal Account, DR Normal Balance) (TAS 20-3220)**
- (1) Included in this receipt account are monies for treaty country receipts.
- 3.17.63.10.2.10  
(03-31-2014)  
**Account 2315, Arbitrage Receipt (Nominal Account, DR Normal Balance) (TAS 20-3220) (Ogden Only)**
- (1) Included in this receipt account are monies for arbitrage receipts.
- 3.17.63.10.2.11  
(03-06-2019)  
**Account 2320, Miscellaneous Receipts (Nominal Account, DR Normal) (TAS 20-3220)**
- (1) This receipt account represents monies collected and placed in the Treasury general fund accounts. Collections may be cash, check or money order applicable to this general fund account. Receipts are recorded in this account upon preparation of SF 215-A (DT). The campus director is accountable for these funds personally until deposits into the Treasury account are confirmed.
- (2) Included in this account are monies for duplication of Exempt Organizations Master File (EOMF) documents and miscellaneous receipts which are not assessed or claimed.
- (3) Passive Foreign Investment Company (PFIC) payments are also recorded in this account (Ogden only).
- (4) Also included in this account are Foreign Banks Account Record (FBAR) payments processed at ECC-MTB via PCC to (Cincinnati ALC only).
- (5) This account can be reduced only through adjustment between the funds or revenue receipt accounts since the SF 5515 (Debit Voucher) normally is applied to the revenue receipts withholding class.
- (6) The account is maintained on a fiscal year basis.
- 3.17.63.10.2.12  
(03-31-2014)  
**Account 2325, Miscellaneous Forfeiture Receipt (Nominal Account, DR Normal Balance) (TAS 20-1099)**
- (1) Included in this receipt account are monies for miscellaneous forfeiture receipt.
- 3.17.63.10.2.13  
(03-06-2019)  
**Account 2330, EP/EO User Fees (Nominal Account, DR Normal Balance) (TAS 202411) (Cincinnati Only)**
- (1) This receipt account represents monies collected and placed in the Treasury general fund accounts. Collections may be cash, check or money order applicable to this general fund account. Receipts are recorded in this account upon preparation of SF 215-A (DT). The campus director is accountable for these funds personally until deposits into the Treasury account is confirmed. Deposits received for this account in sites other than Cincinnati should be transferred via Form 2158 (Credit Transfer Voucher) to Cincinnati.

- (2) This account can be reduced only through adjustment between the funds or revenue receipt accounts since the SF 5515 (Debit Voucher) generally is applied to the revenue receipts withholding class.
  - (3) This account is maintained on a fiscal year basis.
  
- 3.17.63.10.2.14  
(03-06-2019)  
**Account 2335,  
Miscellaneous User Fee  
(Nominal Account, DR  
Normal Balance) (TAS  
20X5432.5) (Cincinnati &  
Ogden Only)**

  - (1) Included in this receipt account are monies for the Exempt Organizations (EO) user fee increase and the Form 990 CD user fee. The EO user fee increase is processed in Cincinnati. The Form 990 CD user fee is processed in Ogden.
  
- 3.17.63.10.2.15  
(03-06-2019)  
**Account 2340,  
Photocopy Fees  
(Nominal Account, DR  
Normal Balance) (TAS  
20X6877)**

  - (1) This receipt account represents monies collected and placed in the Treasury general fund accounts. Collections may be cash, check or money order applicable to this general fund account. Receipts are recorded in this account upon preparation of SF 215-A (DT). The campus director is accountable for these funds personally until deposits into the Treasury account is confirmed.
  - (2) This account can be reduced only through adjustment between the funds or revenue receipt accounts since the SF 5515 (Debit Voucher) normally is applied to the revenue receipts withholding class.
  - (3) As of October 1, 2011, Fiscal Service has requested TAS 20X5432.7 in lieu of TAS 20X6877 for photocopy fees.
  - (4) The service centers process photocopy fees as usual at the end of each month.
  - (5) The bulk upload is transmitted to Treasury by the HQ CFO office. Soon thereafter, CFO reclassifies the photocopy fees from 20X6877 to 20X5432.7, as needed.
  - (6) This account is maintained on a fiscal year basis.
  
- 3.17.63.10.2.16  
(03-31-2014)  
**Account 2345,  
Presidential Election  
Campaign (Nominal  
Account, DR Normal  
Balance) (TAS  
20X5081.1)**

  - (1) Included in this receipt account are monies for the presidential election campaign that are received as cash, check or money order.
  
- 3.17.63.10.2.17  
(03-06-2019)  
**Account 2350, Public  
Debt (Nominal Account,  
DR Normal Balance)  
(TAS 20X5080.1)**

  - (1) This receipt account represents monies collected and placed in the Treasury general fund accounts. Collections may be cash, check or money order applicable to this general fund account. Receipts are recorded in this account upon preparation of SF 215-A (DT). The campus director is accountable for these funds personally until deposits to the Treasury account are confirmed.
  - (2) Included in this account are monies for voluntary contribution to reduce the national debt.



- (3) This account can be reduced only through adjustment between the funds or revenue receipt accounts since the SF 5515 (Debit Voucher) normally is applied to the revenue receipts withholding class.
- (4) Monthly, email the Fiscal Service the total dollar amount reported on the RACS 020, Statement of Transactions report, in Section I for TAS 20X5080.1. Include campus name, ALC, account period ending and the total dollar amount. If there is a zero money amount, report zero dollars. The email address is:  
*SecuritiesAccountingTeam@fiscal.treasury.gov*
- (5) This account is maintained on a fiscal year basis.

3.17.63.10.2.18  
(03-06-2019)  
**Account 2355, Federal Court Ordered Restitution (Nominal Account, DR Normal Balance) (TAS 20-3220) (Kansas City only)**

- (1) This receipt account represents monies collected for court-ordered restitution of fines, penalties and court costs. This also includes court-ordered restitution in excess of assessable amount. These payments should be received with information identifying into which category they fall.
- (2) All payments are journalized and transferred with the supporting documentation to the Kansas City Special Services team.

3.17.63.10.2.19  
(03-06-2019)  
**Account 2360, Conscience Funds (Nominal Account, DR Normal Balance) (TAS 20-1210)**

- (1) This receipt account represents monies collected and placed in the Treasury general fund accounts. Collections may be cash, check or money order applicable to this general fund account. Receipts are recorded in this account upon preparation of SF 215-A (DT). The campus director is accountable for these funds personally until the Treasury account deposits are confirmed.
- (2) Conscience funds for account 2360 are received as:
  - a. A letter or note indicating that the remittance is to ease the taxpayer's conscience.  
**Note:** A majority of these payments are anonymous.
  - b. A letter or note with no signature and no indication that the remittance is for the conscience fund, and there is insufficient information on the remittance or envelope to identify the taxpayer.
  - c. Miscellaneous receipts not attributable to fees or assessed tax, penalty and interest.
- (3) This account can be reduced only through adjustment between the funds or revenue receipt accounts since the SF 5515 (Debit Voucher) normally is applied to the revenue receipts withholding class.
- (4) This account is maintained on a fiscal year basis.

3.17.63.10.2.20  
(03-06-2019)  
**Account 2365, LIFO Payments (Nominal Account, DR Normal Balance) (TAS 20-3220) (Cincinnati Only)**

- (1) This receipt account represents settlement payments received from taxpayers that have applied for relief under Rev. Proc. 97-44.

3.17.63.10.2.21  
(03-31-2014)

**Account 2370, Mortgage  
Subsidy Bond Receipts  
(Nominal Account, DR  
Normal Balance) (TAS  
20-3220)**

- (1) Included in this receipt account are monies for mortgage subsidy bond receipts.

3.17.63.10.2.22  
(03-06-2019)

**Account 2380, Original  
Installment Agreement  
(Nominal Account, DR  
Normal Balance) (TAS  
20X5432.1)**

- (1) This receipt account records the monies collected and placed in the Treasury general fund accounts for user fees that are designated for a new installment agreement request. This fee is charged to all taxpayers requesting an installment agreement to pay their delinquent taxes. Collections may be cash, check or money order applicable to this general fund account.
- (2) Receipts are recorded in this account upon preparation of SF 215-A (DT) and Form 2221 (Schedule of Collections), or the lockbox equivalent. The campus director is accountable for these funds personally until deposit into the Treasury account is confirmed.
- (3) Deposits must have a Form 2221 attached. The original Form 2221 is forwarded to collection via Form 3210 (Document Transmittal). A copy of the Form 2221 is maintained in accounting.
- (4) This account can be reduced only through adjustment between the funds or revenue receipt accounts since the SF 5515 (Debit Voucher) normally is applied to the revenue receipts withholding class.
- (5) This account is maintained on a fiscal year basis.

3.17.63.10.2.23  
(03-06-2019)

**Account 2385,  
Reinstated Installment  
Agreement (Nominal  
Account, DR Normal  
Balance) (TAS  
20X5432.3)**

- (1) This receipt account records the monies collected and placed in the Treasury general fund accounts for user fees that are designated for a reinstated installment agreement. This fee is charged to all taxpayers requesting to reinstate an installment agreement to pay their delinquent taxes. Collections may be cash, check or money order applicable to this general fund account. Receipts are recorded in this account upon preparation of Form 215-A (DT) and Form 2221 (Schedule of Collections) or the lockbox equivalent.
- (2) The campus director is accountable for these funds personally until deposit into the Treasury account is confirmed.
- (3) Deposits must have a Form 2221 attached. The original Form 2221 is forwarded to collection via Form 3210 (Document Transmittal). A copy of the Form 2221 is maintained in accounting.
- (4) This account can be reduced only through adjustment between the funds or revenue receipt accounts since the SF 5515 (Debit Voucher) normally is applied to the revenue receipts withholding class.
- (5) Account is maintained on a fiscal year basis.

3.17.63.10.2.24  
(03-06-2019)

**Account 4710, OIC User Fee (Real Account, CR Normal Balance) (TAS 20X5432.4) (Brookhaven, Cincinnati, & Memphis Only)**

- (1) The Tax Increase Prevention and Reconciliation Act (TIPRA) of 2005 amended IRC 7122, requiring a 20 percent deposit (or the first payment in the case of installment offers), in addition to the \$150 user fee, when an offer is requested. This legislation also gives the taxpayers full credit on their tax module for all user fees paid. It was implemented July 24, 2006.
- (2) The IRS does not have a process in place to post money to the user fee account and give taxpayers credit on their tax module for the amount of the user fee that was paid. In order to assure that taxpayers received credit for the payment of the user fee against the offer amount, user fee payments post to account 4710, which is a suspense account that holds payments while offers are being considered, and subsequently moves to account 2120 (Individual Income Revenue Receipt) and the taxpayer's record when the offer is considered processable. Prior to TIPRA enactment, a deposit was not required and could be refunded if the offer was not accepted. Therefore, deposits to RACS account 4710 (Offers-in-Compromise Cincinnati Only) were not transferred until offers were accepted. Under TIPRA, deposits are required and are not refundable, so the deposits recorded to account 4710 are moved to the taxpayer's account once the offer is determined to be processable.
- (3) After an initial adjustment transfer was made in January 2007, adjustments are now made on a monthly basis.
- (4) The following manual procedures should be followed when the automatic journalization of these adjustments fails:
  - a. If the 170 Journal is confirmed, perform a DBA reversal on the deposit confirmation attached to the 170 journal.
  - b. Perform a DBA reversal on the 170 journal.
  - c. Re-post the 170 journal as a 210 journal.
  - d. Confirm all DTs on the reversed deposit confirmation journal.

3.17.63.10.2.25  
(03-06-2019)

**Account 2410, Refund Repay Principal (Nominal Account, DR/CR Normal Balance) (TAS 20X0903)**

- (1) This receipt account records the monies received by the IRS in repayment of amounts erroneously or improperly disbursed from one of the disbursing appropriation accounts. Receipts are recorded in the account upon preparation of SF 215-A (DT). The campus director is accountable for all receipts personally until deposit into the Treasury account is confirmed.
- (2) Amounts in this account may be adjusted by reclassification of monies from any of the other receipt accounts. Reclassification between separate disbursing appropriations contained in this account may also be made.
- (3) Reductions to this account are made only through reclassification since all dishonored checks are recorded originally as revenue receipts.
- (4) This account is maintained on a fiscal year basis.

3.17.63.10.2.26  
(03-06-2019)

**Account 2420, Refund Repay Interest (Nominal Account, DR/CR Normal Balance) (TAS 20X0904)**

- (1) This receipt account records the monies received by the IRS in repayment of amounts erroneously or improperly disbursed from one of the disbursing appropriation accounts. Receipts are recorded in the account upon preparation of SF 215-A (DT). The campus director is accountable for all receipts personally until deposit into the Treasury account is confirmed.

- (2) Amounts in this account may be adjusted by reclassification of monies from any of the other receipt accounts. Reclassification between separate disbursing appropriations contained in this account may also be made.
  - (3) Reductions to this account are made only through reclassification since all dishonored checks are recorded originally as revenue receipts.
  - (4) This account is maintained on a fiscal year basis.
- 3.17.63.10.2.27  
(03-31-2014)  
**Account 2600, Oil Spill Receipts (Nominal Account, DR Normal Balance) (TAS 20X8185) (Austin Only)**
- (1) Public Law 95-372, Outer Continental Shelf Lands Act Amendments, passed by Congress on September 18, 1978, established an Oil Spill Pollution Fund. This receipt account was used to record amounts deposited to that fund. Although Public Law 95-372 was repealed on August 18, 1990, the instructions regarding oil spill fees remain in the IRM, since activity still exists in these accounts due to refunds.
  - (2) Included in this account are monies for fees, penalties and fines.
  - (3) This account may be decreased only through disbursements.
  - (4) This account is maintained on a fiscal year basis.
- 3.17.63.10.2.28  
(03-06-2019)  
**Account 2900, Child Support Receipts (Nominal Account, DR Normal Balance) (TAS 75X6288)**
- (1) IRC 6305, as amended, authorizes IRS collection of child support payments that have been ordered by state courts but have fallen into arrears. When certified by the HHS, the arrearage is treated as taxes collectible. Any such collection is assessed and deposited as excise tax and then reclassified from excise tax to the Child Support Collections account 2900.
  - (2) After the close of each month, Form 5461 (Report of Action) is prepared. The total amount of account 2900 (Child Support Receipts) must equal the net total (collections less refunds) shown on the recap memo prepared and sent to the Social Security Administration.
  - (3) There is no external subsidiary record maintained.
- 3.17.63.10.2.29  
(03-06-2019)  
**Account 2910, IPACR Receipts (Nominal Account, DR Normal Balance) (TAS 20F3844, formerly TAS 20F3885.11)**
- (1) All IPAC receipts except DOJ IPAC receipts are reflected in account 2910 (IPAC Receipts).
  - (2) IPAC amounts are reported directly to CARS under this TAS.
  - (3) On the application window, reclassification is necessary from account 2910 to the account series 21XX, 23XX, 24XX and 7002 (Deposit Fund Receipts/ Deposit Fund Disbursements).
- 3.17.63.10.2.30  
(03-06-2019)  
**Account 2915, DOJ Receipts (Nominal Account, DR Normal Balance) (TAS 20F3844) (Kansas City Only)**
- (1) All Department Of Justice (DOJ) IPAC receipts are reflected in account 2915.
  - (2) IPAC amounts are reported directly to Treasury under the Treasury Account Symbol (TAS) 20F3844.
  - (3) On the application window, reclassification is necessary from account 2915 to the account series 21XX, 23XX, 24XX and 7002.
  - (4) Due to a two-year statute, Fiscal Service has determined that TAS 20F3885.11 is not the proper TAS to hold the DOJ transactions. Report the receipts under TAS 20F3844 to track these transactions separately.

- 3.17.63.10.3  
(03-31-2014)  
**Account Series 3000,  
Inventory Accounts**
- (1) This series of accounts is designed to record for inventory purposes items held in control of the IRS for administrative use in securing the payment of a tax debt or liability.
  - (2) Corresponding liability accounts for items held in these asset accounts are maintained in the liability series of accounts. Items in these accounts may be removed and returned to the owner upon satisfaction of the tax debt, or converted to cash and used to satisfy tax debts. In either case, these inventory items must be removed from the inventory accounts.
- 3.17.63.10.3.1  
(03-06-2019)  
**Account 3200, Collateral  
Held (Real Account, DR  
Normal Balance) (Ogden  
Only)**
- (1) This inventory account records the fair-market value of collateral securities deposited with technical services to secure payment of taxes, in accordance with the terms of a collateral agreement executed by the taxpayer.
  - (2) The balance in this account represents the total value of all such collateral securities not released, seized or transferred to other offices. Account 3200 (Collateral Held, Ogden Only) is supported by subsidiary records identifying each taxpayer concerned, the collateral held, its recorded fair-market value, and the other information pertinent to the agreement and disposition of the securities.
  - (3) Property held for safekeeping is labeled by collection in item 7(d) on Form 2276 (Collateral Deposit/Release Record). Safekeeping is defined as collateral security in which the IRS does not possess a unilateral right of disposal upon default under an agreement, and should not reflect any value.
  - (4) Collateral deposits are held in the area offices. Monthly, RRACS generates reports to the areas reporting amounts under accounting control. Field offices verify these reports with the collateral deposits on file in the field offices.
- 3.17.63.10.3.2  
(03-06-2019)  
**Account 3300, Seized  
Property (Real Account,  
DR Normal Balance)  
(Ogden Only)**
- (1) This inventory account records the estimated value of real property and personal property seized by collection for the payment of taxes. The balance in this account at the end of each month represents the total estimated value of all such seized property, still in the custody of collection at the close of the month. Account 3300, Seized Property, is supported by subsidiary records in the field office covering the detail of each seizure.
  - (2) Reports showing total item count and total money value are forwarded monthly to the field office. Detailed reports showing each individual item under accounting control are forwarded upon request.
- 3.17.63.10.4  
(03-31-2014)  
**Account Series 4000,  
Liability Accounts**
- (1) This series of accounts records the IRS's liability for the various suspense files, inventory files and pre-payment amounts. Credits in these accounts are normally in process for application to a tax liability. This includes pre-payments such as estimated tax, for which no tax assessment has yet been made but a tax liability is anticipated.
- 3.17.63.10.4.1  
(03-06-2019)  
**Account 4117, Accrued  
Interest on Taxes  
Receivable**
- (1) This liability account records accrued interest on taxes receivable due from taxpayers for which IRS can support the existence of a receivable either through taxpayer agreement or through court rulings in favor of the IRS.

3.17.63.10.4.2 (03-06-2019) <b>Account 4118, Accrued Penalty on Taxes Receivable</b>	(1) This liability account records accrued penalty on taxes receivable due from taxpayers for which IRS can support the existence of a receivable either through taxpayer agreement or through court rulings in favor of the IRS.
3.17.63.10.4.3 (03-06-2019) <b>Account 4121, Unpaid Compliance Assessments</b>	(1) This liability account records unpaid assessments for which neither the taxpayer nor a court has affirmed that the taxpayer owes amounts to the IRS.
3.17.63.10.4.4 (03-06-2019) <b>Account 4122, Accrued Interest on Compliance Assessments</b>	(1) This liability account records accrued interest on compliance assessments for which neither the taxpayer nor a court has affirmed that the taxpayer owes amounts to the IRS.
3.17.63.10.4.5 (03-06-2019) <b>Account 4123, Accrued Penalty on Compliance Assessments</b>	(1) This liability account records accrued penalty on compliance assessments for which neither the taxpayer nor a court has affirmed that the taxpayer owes amounts to the IRS.
3.17.63.10.4.6 (03-06-2019) <b>Account 4126, Unpaid Write-Off Assessments</b>	(1) This liability account records unpaid assessments for which IRS does not expect further collections due to factors such as taxpayer's bankruptcy, insolvency or death.
3.17.63.10.4.7 (03-06-2019) <b>Account 4127, Accrued Interest on Write-Off Assessments</b>	(1) This liability account records accrued interest on write-off assessments for which IRS does not expect further collections due to factors such as bankruptcy, insolvency or death.
3.17.63.10.4.8 (03-06-2019) <b>Account 4128, Accrued Penalty on Write-Off Assessments</b>	(1) This liability account records accrued penalty on write-off assessments for which IRS does not expect further collections due to factors such as bankruptcy, insolvency or death.
3.17.63.10.4.9 (03-06-2019) <b>Account 4131, Unpaid Memo Assessments</b>	(1) This liability account records unpaid assessments that should not be reported in any of the three unpaid assessment categories (Taxes Receivable, Compliance and Write-Offs).
3.17.63.10.4.10 (03-06-2019) <b>Account 4132, Accrued Interest on Memo Assessments</b>	(1) This liability account records accrued interest on memo assessments that should not be reported in any of the three unpaid assessment categories (Taxes Receivable, Compliance and Write-Offs).



- 3.17.63.10.4.11  
(03-06-2019)  
**Account 4133, Accrued Penalty on Memo Assessments**
- (1) This liability account records accrued penalty on memo assessments that should not be reported in any of the three unpaid assessment categories (Taxes Receivable, Compliance and Write-Offs).
- 3.17.63.10.4.12  
(03-06-2019)  
**Account 4150, HQ Due to Treasury, ADA (Journal 028)**
- (1) The Tax Receivable Adjustment account, (Journal 028) includes the following IRS accounts:
    - a. **1430**, posted as "Debit" to **Tax Receivable Adjustment**
    - b. **4150**, posted as "Credit" to **Treasury, ADA**
  - (2) The Tax Receivable Adjustment account, (Journal 028) includes the following SGL accounts:
    - a. **1325000000**, posted as "Debit" to **TAS 200101**
    - b. **2980000000**, posted as "Credit" to **TAS 200101**
- 3.17.63.10.4.13  
(03-06-2019)  
**Account 4625, Insolvency Suspense (Real Account, CR Normal Balance) (TAS 20F3820)**
- (1) This liability real account holds and controls amounts received from court trustees for making payments before classification. These payments are recorded and controlled by document number as unclassified receipts.
  - (2) Once the insolvency unit enters the data, creating a posting document, it is posted as a credit to the taxpayer's account via IDRS by Receipt and Control (R&C).
  - (3) RACS receives Form 3244 (Payment Posting Voucher) using the Area Office Remittance Register (AORR) journal sheet to remove the money from account 4625 (Insolvency Suspense), classifies to the correct tax class, and applies to an outstanding tax liability or refund to the taxpayer, when the amount is in excess of tax liability.
  - (4) When a payment is not processable, the insolvency unit sends documentation to move this money to the unidentified account to be refunded.
  - (5) This account is supported by individual records in RRACS. Application must not exceed the credit available in the individual record. The external subsidiary file is the copy of the check with the case number.
- 3.17.63.10.4.14  
(03-06-2019)  
**Account 4626, PFIC Receipts (Real Account, CR Normal Balance)**
- (1) This liability account holds and controls amounts received from taxpayers making a Passive Foreign Investment Company (PFIC) payment.
  - (2) When the election is accepted, LB&I sends a memo and completed Form 8758 (Excess Collections File Addition) for the case to be moved from suspense to account 6800 (Excess Collection).
  - (3) When an election is rejected, LB&I sends a completed memo and Form 3753 (Manual Refund Posting Voucher) to accounting for the funds to be refunded to the electing taxpayer and the case is removed from suspense.



- 3.17.63.10.4.15  
(03-06-2019)  
**Account 4701, Liability for Cover over Northern Mariana Islands (NMI) (Real Account, CR Normal Balance) (TAS 20X6737) (Ogden Only)**
- (1) This liability account holds and controls funds collected for the Northern Mariana Islands. The balance in this account represents the monies refundable to the Northern Mariana Islands.
  - (2) Disbursements are made from this account for cover over withholding.
- 3.17.63.10.4.16  
(03-06-2019)  
**Account 4702, Liability for Cover over US Virgin Islands (VI) (Real Account, CR Normal Balance) (TAS 20X6738) (Ogden and Austin Only)**
- (1) This liability real account holds and controls funds collected for the U.S. Virgin Islands. The balance in this account represents the monies refundable to the U.S. Virgin Islands.
  - (2) Disbursements are made from this account for cover over withholding.
- 3.17.63.10.4.17  
(03-06-2019)  
**Account 4703, Liability for Cover over Guam (Real Account, CR Normal Balance) (TAS 20X6740) (Ogden Only)**
- (1) This liability account holds and controls funds collected for Guam. The balance in this account represents the monies refundable to Guam.
  - (2) Disbursements are made from this account to cover over withholding.
- 3.17.63.10.4.18  
(03-06-2019)  
**Account 4704, Liability for Cover over Samoa (Real Account, CR Normal Balance) (TAS 20X6741) (Ogden Only)**
- (1) This liability account holds and controls funds collected for Samoa. The balance in this account represents the monies refundable to Samoa.
  - (2) Disbursements are made from this account to cover over withholding.
- 3.17.63.10.4.19  
(03-06-2019)  
**Account 4710, Offers in Compromise (Real Account, CR Normal Balance) (TAS 20X6879) (Cincinnati Only)**
- (1) This liability account holds and controls amounts received with OIC while the offer is being processed.
  - (2) Deposit fund monies may be reclassified to revenue receipts and applied to taxpayer accounts, refunded upon rejection or withdrawal of the offer, or transferred to another campus on Form 2158 (Credit Transfer Voucher). Transfers are reclassified by the receiving campus.
  - (3) This account supports individual records within the database. Application (each individual record must have a doc ID), refund or transfer must *not* exceed the credit available in the individual record. The external subsidiary record is the Form 2515 (Record of Offer-in-Compromise) or Form 4710-CG (Automated Offer-in-Compromise Record).
- 3.17.63.10.4.20  
(03-06-2019)  
**Account 4720, Sales of Seized Property (Real Account, CR Normal Balance) (Ogden Only)**
- (1) This liability account holds and controls amounts received as proceeds from the sales of seized property until proper distribution documents are completed by collection.
  - (2) Deposit fund monies may reclassify to revenue receipts and apply to an outstanding tax liability, refunded to taxpayer when amount is in excess of tax

liability, or transferred to another campus on Form 2158 (Credit Transfer Voucher). Transfers of deposit fund amounts are reclassified by the receiving campus.

- (3) This account is supported by individual records in RRACS. Application, refund or transfer must not exceed the credit available in the individual record. The external subsidiary file is Form 1983 (Deposit Fund Record-Property Sales and Deposits).

3.17.63.10.4.21  
(03-06-2019)  
**Account 4730, Miscellaneous Deposit Funds (Real Account, CR Normal Balance)**

- (1) This liability account holds and controls miscellaneous deposit fund amounts. Included in this account are amounts requested held by Criminal Investigation when related to an on-going investigation, and other specific transactions authorized by HQ.
- (2) Deposit fund monies may be reclassified to revenue receipts and applied to outstanding tax liabilities or assessments, refunded to taxpayers when amount is in excess of liability, or transferred to another campus on Form 2158 (Credit Transfer Voucher).
- (3) This account is supported by individual records in RRACS. Application, refund or transfer must not exceed the credits available in the individual records. The external subsidiary file is Form 2236 (Deposit Fund Record-Miscellaneous Deposit Funds).

3.17.63.10.4.22  
(03-06-2019)  
**Account 4750, Anti-Drug Special Fund Liability (Real Account, CR Normal Balance) (TAS 20X5099.1 for deposits) (TAS 20X5099 for disbursements)**

- (1) This liability account holds and controls deposits and reclassifications to the Anti-Drug Special Fund. The balance in this account represent the monies refundable to state and local law enforcement agencies.
- (2) Amounts in this account are reclassified from the revenue receipt or deposit fund accounts.
- (3) Disbursement from this account for claims submitted by state and local law enforcement agencies are on an SF 1166 (Voucher and Schedule of Payments).
- (4) Amounts not used as reimbursement for claims made by state and local law enforcement agencies are reclassified from this special fund account back into the revenue receipt or deposit fund accounts.

3.17.63.10.4.23  
(03-06-2019)  
**Account 4755, Liability for Informant Rewards (Real Account, CR Normal Balance) (TAS 20X5433.1) (Ogden Only)**

- (1) Public Law 104-168, Taxpayer Bill of Rights 2, authorized the payment of informant claim rewards to individuals whose information results in the detection of underpayment and fraud. This account records the liability in anticipation of a subsequent issuance of a reward.
- (2) If any reward is returned, all the paperwork is returned to the Informant Claims Examination (ICE) area with Form 3210 (Document Transmittal). The returned paperwork should state Administrative Payment Returned on the transmittal doc.
- (3) Within 5 business days, ICE returns either the package with a newly completed Form 3753 (Manual Refund Posting Voucher) and the new address, or Form 3210 (Document Transmittal) giving the history of the attempts for obtaining a new address. A history statement can read: No new address located, please remove from RRACS report.

- (4) The transaction is then either journalized with Form 3753 (Manual Refund Posting Voucher) or reversed including the refund transaction from RRACS.
- 3.17.63.10.4.24  
(03-06-2019)  
**Account 4765, EFTPS/FPLP Miscellaneous Suspense (Real Account, DR/CR Normal Balance) (Ogden Only)**
- (1) This liability account holds and controls special fund amounts that have been received electronically.
- (2) The following Electronic Federal Tax Payment System (EFTPS) items can be included in account 4765 (EFTPS Miscellaneous Suspense, Ogden Only):
- Payments for non-revenue accounts, such as user fees, conscience fund and public debt.
  - Payments received with an invalid tax type. These are reclassified when the tax type is corrected.
  - Payments or reversals determined to be unidentified by the EFTPS financial agent. The financial agent must send an offsetting transaction.
  - Batches that are rejected by the EFTPS load and validate program. The amount is reclassified when the financial agent submits a processable batch.
- 3.17.63.10.4.25  
(03-06-2019)  
**Account 4801, Approved Vouchers Payable Principal (Real Account, CR Normal Balance)**
- (1) This liability account records and controls the principal amount (20X0903) of refund schedules approved by the certifying officer and awaiting payment by the disbursing office.
- (2) Refund check schedules remain in this account while awaiting confirmation from the disbursing office that the checks have been mailed. Upon receipt of confirmation, Secure Payment System (SPS) schedules clear from this account to the proper appropriation account.
- 3.17.63.10.4.26  
(03-06-2019)  
**Account 4802, Approved Vouchers Payable Interest (Real Account, CR Normal Balance)**
- (1) This liability account records and controls the interest amount (20X0904) of refund schedules approved by the certifying officer and awaiting payment by the disbursing office.
- (2) Refund check schedules remain in this account while awaiting confirmation from the disbursing office that the checks have been mailed. Upon receipt of confirmation, SPS schedules clear from this account to the proper appropriation account.
- 3.17.63.10.4.27  
(03-06-2019)  
**Account 4803, Approved Vouchers Payable Deposit Fund (Real Account, CR Normal Balance)**
- (1) This liability account records and controls the deposit fund amount (20X6879) of refund schedules approved by the certifying officer and awaiting payment by the disbursing office.
- (2) Refund check schedules remain in this account while awaiting confirmation from the disbursing office that the checks have been mailed. Upon receipt of confirmation, SPS schedules clear from this account to the proper appropriation account.
- 3.17.63.10.4.28  
(03-06-2019)  
**Account 4804, Approved Vouchers Payable Anti-Drug Fund (Real Account, CR Normal Balance)**
- (1) This liability account records and controls the Anti-Drug Fund amount (20X5099) of refund schedules approved by the certifying officer and awaiting payment by the disbursing office.

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|  | (2) Refund check schedules remain in this account while awaiting confirmation from the disbursing office that the checks have been mailed. Upon receipt of confirmation, SPS schedules clear from this account to the proper appropriation account.   |
| 3.17.63.10.4.29<br>(03-06-2019)<br><b>Account 4805, Approved Vouchers Payable Oil Spill Fund (Real Account, CR Normal Balance)</b>                     | <p>(1) This liability account records and controls the Oil Spill Fund amount (20X8185) of refund schedules approved by the certifying officer and awaiting payment by the disbursing office.</p> <p>(2) Refund check schedules remain in this account while awaiting confirmation from the disbursing office that the checks have been mailed. Upon receipt of confirmation, SPS schedules clear from this account to the proper appropriation account.</p>   |
| 3.17.63.10.4.30<br>(03-06-2019)<br><b>Account 4806, Approved Vouchers Payable Miscellaneous Revenue (Real Account, CR Normal Balance)</b>              | <p>(1) This liability account records and controls the miscellaneous and Passive Foreign Investment Company revenue amount (20X1807) of refund schedules approved by the certifying officer and awaiting payment by the disbursing office.</p> <p>(2) Refund check schedules remain in this account while awaiting confirmation from the disbursing office that the checks have been mailed. Upon receipt of confirmation, SPS schedules clear from this account to the proper appropriation account.</p>   |
| 3.17.63.10.4.31<br>(03-06-2019)<br><b>Account 4808, Approved Vouchers Payable Informant Rewards (Real Account, CR Normal Balance) (TAS 20X5433)</b>    | (1) Public Law 104-168, Taxpayer Bill of Rights 2, authorizes the payment of informant claim rewards to individuals whose information results in the detection of underpayment and fraud. This liability account records informant reward disbursements.  |
| 3.17.63.10.4.32<br>(03-06-2019)<br><b>Account 4810, Liability for Budget Clearing Account Increases/Decreases (Real Account, DR/CR Normal Balance)</b> | <p>(1) This account records and controls individual refund and disbursement items rejected by Treasury and placed in budget clearing account 20F3880.09, when these items result in an increase or decrease in total repayment receipts.</p> <p>(2) Any refund/disbursement item is journalized into, and immediately out of, this account.</p>   |
| 3.17.63.10.4.33<br>(03-06-2019)<br><b>Account 4811, Approved Vouchers Payable NMI (Real Account, CR Normal Balance) (TAS 20X6737) (Ogden Only)</b>     | <p>(1) This liability account records and controls the federal withholding tax refund schedules for Northern Mariana Islands approved by the certifying officer and awaiting payment by the disbursing office.</p> <p>(2) Refund check schedules remain in this account while awaiting confirmation from the disbursing office that the refund has been issued. These refunds are processed as wire transfer payments. Upon receipt of confirmed SF 1166 (Voucher and Schedule of Payments), or SPS, schedules clear from this account to the proper appropriation account.</p> |

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|---|---|
| <p>3.17.63.10.4.34<br/>(03-06-2019)<br/><b>Account 4812, Approved Vouchers Payable VI (Real Account, CR Normal Balance) (TAS 20X6738) (Austin &amp; Ogden Only)</b></p> | <p>(1) This liability account records and controls the federal withholding tax refund schedules for the Virgin Islands approved by the certifying officer and awaiting payment by the disbursing office.</p> <p>(2) Refund check schedules remain in this account while awaiting confirmation from the disbursing office that the refund has been issued. These refunds are processed as wire transfer payments. Upon receipt of confirmed SF 1166 or SPS, schedules clear from this account to the proper appropriation account.</p> |
| <p>3.17.63.10.4.35<br/>(03-06-2019)<br/><b>Account 4813, Approved Vouchers Payable Guam (Real Account, CR Normal Balance) (TAS 20X6740) (Ogden Only)</b></p>            | <p>(1) This liability account records and controls the federal withholding tax refund schedules for Guam approved by the certifying officer and awaiting payment by the disbursing office.</p> <p>(2) Refund check schedules remain in this account while awaiting confirmation from the disbursing office that the refund has been issued. These refunds are processed as wire transfer payments. Upon receipt of confirmed SF 1166 or SPS, schedules clear from this account to the proper appropriation account.</p>               |
| <p>3.17.63.10.4.36<br/>(03-06-2019)<br/><b>Account 4814, Approved Vouchers Payable Samoa (Real Account, CR Normal Balance) (TAS 20X6741) (Ogden Only)</b></p>           | <p>(1) This liability account records and controls the federal withholding tax refund schedules for Samoa approved by the certifying officer and awaiting payment by the disbursing office.</p> <p>(2) Refund check schedules remain in this account while awaiting confirmation from the disbursing office that the refund has been issued. These refunds are processed as wire transfer payments. Upon receipt of confirmed SF 1166 or SPS, schedules clear from this account to the proper appropriation account.</p>              |
| <p>3.17.63.10.4.37<br/>(03-06-2019)<br/><b>Account 4815, Approved Vouchers Payable Miscellaneous User Fee (Real Account, CR Normal Balance)</b></p>                     | <p>(1) This liability account records and controls the miscellaneous user fee amount of refund schedules approved by the certifying officer and awaiting payment by the disbursing office.</p> <p>(2) Refund check schedules remain in this account while awaiting confirmation from the disbursing office that the checks have been mailed. Upon receipt of confirmation, SPS schedules clear from this account to the proper appropriation account.</p>   |
| <p>3.17.63.10.4.38<br/>(03-06-2019)<br/><b>Account 4816, Approved Vouchers Payable Photocopy Fee (Real Account, CR Normal Balance) (TAS 20X6877)</b></p>                | <p>(1) This liability account records and controls the photocopy fee amount of refund schedules approved by the certifying officer and awaiting payment by the disbursing office.</p> <p>(2) Refund check schedules remain in this account while awaiting confirmation from the disbursing office that the checks have been mailed. Upon receipt of confirmation, SPS schedules clear from this account to the proper appropriation account.</p>  |



- 3.17.63.10.4.39  
(03-06-2019)  
**Account 4817, Approved Vouchers Payable Original Installment Agreement User Fee (Real Account, CR Normal Balance) (TAS 20X5432.1)**
- (1) This liability account records and controls the original installment agreement user fee amount of refund schedules approved by the certifying officer and awaiting payment by the disbursing office.
  - (2) Refund check schedules remain in this account while awaiting confirmation from the disbursing office that the checks have been mailed. Upon receipt of confirmation, SPS schedules clear from this account to the proper appropriation account.
- 3.17.63.10.4.40  
(03-06-2019)  
**Account 4818, Approved Vouchers Payable Reinstated Installment Agreement User Fee (Real Account, CR Normal Balance) (TAS 20X5432.3)**
- (1) This liability account records and controls reinstated installment agreement user fee amount of refund schedules approved by the certifying officer and awaiting payment by the disbursing office.
  - (2) Refund check schedules remain in this account while awaiting confirmation from the disbursing office that the checks have been mailed. Upon receipt of confirmation, SPS schedules clear from this account to the proper appropriation account.
- 3.17.63.10.4.41  
(03-06-2019)  
**Account 4819, Approved Vouchers Payable OIC User Fee (Real Account, CR Normal Balance) (TAS 20X5432.4)**
- (1) This liability account records and controls OIC user fee amount of refund schedules approved by the certifying officer and awaiting payment by the disbursing office.
  - (2) Refund check schedules remain in this account while awaiting confirmation from the disbursing office that the checks have been mailed. Upon receipt of confirmation, SPS schedules clear from this account to the proper appropriation account.
- 3.17.63.10.4.42  
(03-06-2019)  
**Account 4820, Approved Vouchers Payable Reserved (Real Account, CR Normal Balance)**
- (1) This liability account records and controls refund schedules approved by the certifying officer and awaiting payment by the disbursing office.
  - (2) Refund check schedules remain in this account while awaiting confirmation from the disbursing office that the checks have been mailed. Upon receipt of confirmation, SPS schedules clear from this account to the proper appropriation account.
- 3.17.63.10.4.43  
(03-06-2019)  
**Account 4980, Liability for Inventory Account (Real Account, CR Normal Balance) (Ogden Only)**
- (1) This liability account records the liability for collateral assets held by the cashier to secure payment of taxes under collateral agreements executed by taxpayers.
  - (2) This account records the liability for the estimated value of real and personal property seized for the payment of taxes.
  - (3) This account is the liability account for the 3000 series of accounts (Inventory Accounts).
  - (4) No external subsidiary record is used.

- 3.17.63.10.4.44  
(03-06-2019)  
**Account 4985, IPACR  
Suspense (Real  
Account, CR Normal  
Balance)**
- (1) This account records and controls Intragovernmental Payment and Collection Receipts (IPACR) prior to research for proper application.
  - (2) Items not identified in account 4970 (Unapplied Refund Reversals) and 4975 (Liability DOJ Receipts, Kansas City Only) are included in this account.
- 3.17.63.10.5  
(03-31-2014)  
**Account Series 5000,  
Disbursement Accounts**
- (1) This series of accounts contains the various disbursing accounts within the general ledger file. Disbursing accounts record monies disbursed as refunds of previously collected revenue or funds. The IRS is authorized to certify disbursements for refunds of taxes plus interest on overpayments of taxes, amounts held in the deposit fund and determined to be refundable to the remitter, disbursements to state and local law enforcement agencies for anti-drug expense reimbursement claims, and lockbox reimbursements.
- 3.17.63.10.5.1  
(06-17-2015)  
**Account 5100,  
Disbursements,  
Principal (Nominal  
Account, CR Normal  
Balance) (TAS 20X0903)**
- (1) This disbursement account records the disbursement of tax overpayments when the total collections and credit exceed the assessed liability of taxes for an individual taxpaying entity. Inappropriate checks, undelivered checks and unavailable checks may be cancelled, and the funds returned to the appropriation. These cancellations and reversals also be recorded in this account.
  - (2) All documents recorded in this account should include this account symbol.
  - (3) Individual records are maintained in the database. There is no external subsidiary record for this account. Amounts from this account are reported directly to Treasury by disbursing account symbol, and on the NTRR by type of tax and line number.
- 3.17.63.10.5.2  
(03-06-2019)  
**Account 5200,  
Disbursements, Interest  
(Nominal Account, CR  
Normal Balance) (TAS  
20X0904)**
- (1) This disbursement account records the amount of interest paid by the government on overpayments of taxes, in accordance with the requirements of the IRC (e.g., interest is paid on Form 1040 when refunds are not paid within 45 days of the due date or received date, whichever is later).
  - (2) All documents recorded in this account must include this account symbol.
  - (3) Individual records are maintained in the database. There is no external subsidiary record for this account. Amounts from this account are reported directly to Treasury by TAS, and on the NTRR by type of refund, and line number, within the tax class.
- 3.17.63.10.5.3  
(06-17-2015)  
**Account 5301,  
Disbursement ,  
Miscellaneous Fee  
(Nominal Account, CR  
Normal Balance) (TAS  
20X5432.5)**
- (1) This account records disbursements for miscellaneous fees.
  - (2) The TAS for miscellaneous fee disbursements must include the correct symbol.
  - (3) Individual records are maintained in the database. This account is reported directly to Treasury.



3.17.63.10.5.4 (03-06-2019) <b>Account 5302, Disbursement, Photocopy Fees (Nominal Account, CR Normal Balance) (TAS 20X6877)</b>	<ul style="list-style-type: none"> <li>(1) All refund documents from this account must include this TAS.</li> <li>(2) Individual records are maintained in the database. This account is reported directly to Treasury.</li> </ul>
3.17.63.10.5.5 (03-06-2019) <b>Account 5303, Disbursement, Original Installment Agreement (Nominal Account, CR Normal Balance) (TAS 20X5432.1)</b>	<ul style="list-style-type: none"> <li>(1) This account records disbursements for original installment agreement user fees.</li> <li>(2) All refund documents from this account must include this TAS.</li> <li>(3) Individual records are maintained in the database. This account is reported directly to Treasury.</li> </ul>
3.17.63.10.5.6 (03-06-2019) <b>Account 5304, Disbursement, Reinstated Installment Agreement (Nominal Account, CR Normal Balance) (TAS 20X5432.3)</b>	<ul style="list-style-type: none"> <li>(1) This account records disbursements for reinstated installment agreement user fees.</li> <li>(2) All refund documents from this account must include this TAS.</li> <li>(3) Individual records are maintained in the database. This account is reported directly to Treasury.</li> </ul>
3.17.63.10.5.7 (03-06-2019) <b>Account 5305, Disbursements, OIC User Fee (Nominal Account, CR Normal Balance) (TAS 20X5432.4)</b>	<ul style="list-style-type: none"> <li>(1) This account records disbursements for OIC user fees.</li> <li>(2) All refund documents from this account must include this TAS.</li> <li>(3) Individual records are maintained in the database. This account is reported directly to Treasury.</li> </ul>
3.17.63.10.5.8 (03-06-2019) <b>Account 5400, Disbursements, Miscellaneous Revenue (Nominal Account, CR Normal Balance) (TAS 20X1807)</b>	<ul style="list-style-type: none"> <li>(1) This disbursement account records disbursements for miscellaneous revenue. This includes disbursements to lockbox banks and credit card charge-backs.</li> <li>(2) All refund documents from this account must include this TAS.</li> <li>(3) Individual records are maintained in the database. There is no external subsidiary record for this account. This account is reported directly to Treasury.</li> </ul>
3.17.63.10.5.9 (03-06-2019) <b>Account 5401, Disbursements, PFIC Revenue (TAS 20X1807) (Ogden Only)</b>	<ul style="list-style-type: none"> <li>(1) This disbursement account records disbursements for Passive Foreign Investment Company (PFIC) revenue.</li> <li>(2) All refund documents from this account must include this TAS.</li> <li>(3) Individual records are maintained in the database. There is no external subsidiary record for this account. This account is reported directly to Treasury.</li> </ul>

3.17.63.10.6  
(03-31-2014)  
**Account Series 6000,  
Assessments and  
Settlements (Nominal  
Account, CR Normal  
Balance)**

- (1) This series of accounts records the assessment of tax liabilities, and the liabilities for fees, penalties, or costs for services rendered. Also included in this series of accounts are settlements of accounts other than by payment. These include abatements, write-offs, transfers and clearances due to statute expiration. This series of accounts is nominal and is closed to the revenue clearance account at the end of the accounting year.

3.17.63.10.6.1  
(03-06-2019)  
**Account 6310,  
Miscellaneous Fees  
(Nominal Account, CR  
Normal Balance)**

- (1) This account records the liability for fees and services rendered. The following fees are recorded in account 6310 (Miscellaneous Fees).
  - a. **2340** Photocopy Fee (prior year) **(20X5432)**
  - b. **2330** EP/EO User Fee **(20-2411)**
  - c. **2395** OIC User Fee **(20X5432.4)**
  - d. **2320** Duplication of EOMF Documents **(20-3220)**
  - e. **2335** EP/EO User Fee Increase (CSPC) **(20X5432.5)**
  - f. **2340** Photocopy Fee (current year) **(20X5432.7)**
- (2) The six individual TAS mentioned above must balance and be maintained separately within account 6310 (Miscellaneous Fees).
- (3) If the accounts do not balance, contact the DBA. If the accounts balance, proceed to paragraph 4.
- (4) Prepare a worksheet of the six individual accounts and include the journal number and amount. On a monthly basis, initial and date when the amounts balance. Then forward to the RACS manager quarterly for review. These documents must be signed and dated.

3.17.63.10.6.2  
(03-06-2019)  
**Account 6320, Off Shore  
Oil Account (Nominal  
Account, CR Normal  
Balance) (Austin Only)**

- (1) Account 6320 (Offshore Oil Account, Austin Only) records the liability for funds paid, or owing to, the Oil Spill Pollution Fund. These amounts are reflected on Form 6008 (Fee Deposit for Outer Continental Shelf Oil) and Form 6009 (Quarterly Report of Fees Due on Oil Production), filed by oil producers engaged in drilling on the outer continental shelf.
- (2) Oil spill fees are not assessable as a tax, therefore, the producers' liability may not be recorded as an assessed liability.
- (3) There is no external subsidiary record for this account.

3.17.63.10.6.3  
(03-06-2019)  
**Account 6330, Debtor  
Master File Offsets  
(Nominal Account, CR  
Normal Balance)**

- (1) This account records the number and amount of taxpayer overpayments offset to the HHS and participating federal agencies in lieu of refund.
- (2) The account is credited for the amount offset. In certain circumstances, such as injured spouse claims and erroneous offset, offsets are reversed. These reversals are posted as debits to account 6330 (Debtor Master file Offsets). Taxpayer overpayments may be offset for outstanding obligations for child support and other obligations to the state or federal government. Data input may be updated by electronic transmission.

- 3.17.63.10.6.4  
(03-06-2019)  
**Account 6400, Miscellaneous Revenue Collections (Nominal Account, CR Normal Balance)**
- (1) This account records the amount of collections received as a result of judgments for fines, penalties or court costs asserted by federal courts incident to evasion of payment of taxes, offers accepted in lieu of such liabilities, and other non-assessable specific penalty offers.
  - (2) This account also records miscellaneous collections that are not assessable on the taxpayer's account.
  - (3) This account records all monies/revenue collected for:
    - a. **2310** Treaty Country Receipts **(203220)**
    - b. **2320** Miscellaneous receipts not attributable to fees or assessed tax, penalty and interest **(203220)**
    - c. **2325** Miscellaneous Forfeiture Receipt **(201099)**
    - d. **2345** Presidential Election Campaign **(20X5081.1)**
    - e. **2350** Public Debt **(20X5080.1)**
    - f. **2355** Federal Court Ordered Restitution for Costs and Penalties **(203220)**
    - g. **2360** Conscience fund **(201210)**
    - h. **2365** LIFO Payments, Rev Proc 97-44 Settlement Payments **(203220)**
    - i. **2370** Mortgage Subsidy Bond Receipt **(203220)**
  - (4) The nine individual accounts mentioned above must balance and maintained separately within account 6400 (Miscellaneous Revenue Collection).
  - (5) Maintain a listing of all miscellaneous receipts under Treasury Account Symbol (TAS) 20-3220. This information must be used for disclosure in the IRS consolidated financial statements.
  - (6) Prepare a worksheet of the nine individual accounts including the journal number and amount. Initial and date when balanced on a monthly basis, forward to the manager quarterly for review. The manager also must initial and date their review quarterly on the worksheet.
- 3.17.63.10.6.5  
(03-06-2019)  
**Account 6530, Tax Accounts Compromised (Nominal Account, DR Normal Balance)**
- (1) This account is used to record the amount of tax assessments written off as compromised upon acceptance of an OIC. Entries are obtained from and supported by the SC recap for MF accounts and acceptance letters for NMF accounts.
  - (2) OIC must be accepted and approved by collection prior to write-off action.
  - (3) There is no external subsidiary record for this account.
- 3.17.63.10.6.6  
(03-06-2019)  
**Account 6540, Small Debits and Credits Cleared (Nominal Account, DR/CR Normal Balance)**
- (1) This account summarizes debit balances (less than \$5), and credit balances (less than \$1), cleared from MF accounts (i.e., generated clearances obtained from and supported by the SC recaps and manual transfers of small credits). Debits less than \$5 and unclaimed credit balances in NMF accounts less than \$1 are be cleared from this account.
  - (2) If the amount is under \$5, account 4970 (Unapplied Refund Reversal) discrepancies clear from this account. The account 6540 (Small Debits and Credits Cleared) money amount is then annotated in the remarks section of Form 3245 (Posting Voucher-Refund Cancellation or Repayment).
  - (3) Remittances of less than \$1 are deposited into the 6540 account by preparing Form 2007 (Schedule of Small Credits Cleared).

- (4) There is no external subsidiary record for this account. For additional information, see IRM 3.8.45, *Manual Deposit Process*.

3.17.63.10.6.7  
(03-06-2019)

**Account 6545, BMF 100 Percent Penalty Credit Allowed (Nominal Account, DR/CR Normal Balance)**

- (1) This account records a credit allowed on the BMF file. This credit is to reduce the outstanding module balance of BMF accounts when related to IMF modules that are paid. The IMF modules are 100 percent penalty accounts (MFT 55).
- (2) This account also includes reversals of these credit allowances from MF.
- (3) The transactions are computer generated in the taxpayers' accounts as TC 538 and 539.
- (4) Entries to this account are journalized by recap tape processing only.
- (5) Account 6545 is supported by the SC recap for BMF.
- (6) Data input is updated by electronic transmission.

3.17.63.10.6.8  
(03-06-2019)

**Account 6550, Withholding Tax Payments Credited to IMF (Nominal Account, DR Normal Balance)**

- (1) This account summarizes computer-generated credits to IMF accounts for amounts of withholding tax and excess FICA payments claimed on individual taxpayer returns, and all adjustments. It also summarizes manually initiated (pre-journalized) amounts of withholding tax and excess FICA not claimed originally, but allowed upon submission of additional Forms W-2.
- (2) There is no external subsidiary record for this account.

3.17.63.10.6.9  
(03-31-2014)

**Account 6560, Other Credits Allowed (Nominal Account, DR Normal Balance)**

- (1) This account includes credits other than withholding allowed as reductions to the taxpayers assessed tax liability. These credits include, but are not limited to:
  - a. Regulated investment credit
  - b. Gasoline tax credit
  - c. Tax paid by trust
  - d. Interest on tax-free covenant bond credits
  - e. Repayment under Claim of Right (IRC 1341)
  - f. Any other refundable credit as specified in relief provisions
- (2) Most of these credits are claimed on the taxpayer's return and allowed in processing. These are reflected on the SC recap for the cycle in which the return is posted. Credits allowed in NMF liabilities and manually assessed MF liabilities are pre-journalized.
- (3) There is no external subsidiary record for this account.

3.17.63.10.6.10  
(03-06-2019)

**Account 6575, Overpayment Interest Allowed (Nominal Account, DR Normal Balance)**

- (1) This account records amounts of interest allowed on BMF and IMF overpayments whether refunded, credited to outstanding accounts, or transferred.
- (2) These entries are obtained from the SC recap.
- (3) There is no external subsidiary record for this account.

- 3.17.63.10.6.11  
(03-06-2019)  
**Account 6810, Unapplied Statute Expired Credits (Nominal Account, DR/CR Normal Balance)**
- (1) This account includes unapplied, statute-expired MF credits cleared from the IMF and BMF files.
  - (2) This account also includes reversals of these credit clearances from the MF.
  - (3) The transactions are computer-generated in the taxpayers accounts as TC 388 and 389.
  - (4) Entries to this account are journalized by recap tape processing only.
  - (5) Account 6810 (unapplied statute expired credit) is supported by the SC recaps for IMF and BMF.
  - (6) Data input is updated by electronic transmission.
- 3.17.63.10.6.12  
(03-06-2019)  
**Account 6900, Adjustment or Correction of Revenue Receipts (Nominal Account, DR Normal Balance)**
- (1) This account is for adjustments or corrections of revenue receipts, and for reclassification of revenue receipts to and from other general ledger accounts.
  - (2) This account records relief granted for losses and shortages of collections without reimbursement. For additional information, see 31 USC sections 3527-3528.
  - (3) This account also covers special cases for adjustments or corrections in revenue receipts. These would include shortages that have been assessed against an employee or former employee under IRC 7804(c) - Delinquent Internal Revenue officers and employees, and the payment was reported as tax instead of relief from shortages.
  - (4) This account may also be used for other items authorized by Treasury or NHQ, such as reclassification of funds between the revenue receipt accounts, and the Anti-Drug Special Fund, and the Informant Reward Special Fund.
  - (5) No external subsidiary record is maintained, however, documentation supporting each entry must be on file.
- 3.17.63.10.6.13  
(03-06-2019)  
**Account 6980, Acquired Property Disposed of Other Than Sale (Nominal Account, DR Normal Balance) (Ogden Only)**
- (1) This account records the bid price or established value of acquired property assigned for administrative use, transferred to other federal agencies, disposed of as shown by approved reports of boards of survey, or the loss of acquired property due to theft or destruction. The balance in account 6980 (Acquired Property Disposed of Other Than by Sale, Ogden Only) represents the total decrease of acquired property during the year other than by sale.
  - (2) External subsidiary is the case file.
- 3.17.63.10.6.14  
(03-06-2019)  
**Account 6985, Profit and Loss on Sale of Acquired Property (Nominal Account, DR/CR Normal Balance) (Ogden Only)**
- (1) This account records the profit or loss to the government upon the sale of acquired property. In the collection activity, seized property is often bought by the IRS and assigned a fair-market value. This assigned value is applied to a taxpayers' outstanding tax liability as a credit, and the property becomes the property of the U.S. government. At a later date when the property is disposed of by sale, the difference between the assigned value and the actual sale price is recorded in this account as a profit or loss.
  - (2) Documentation for each sale supports the account.

3.17.63.10.7  
(03-06-2019)  
**Account Series 7000,  
Other Assets**

- (1) This series of accounts records other assets as defined in the annual financial statements. Included are tangible assets such as property acquired in payment of taxes where the government actually holds title to some real or personal property. Also included are such intangible assets as unclassified Federal Tax Deposits (FTD) which become a receipt when classified; unconfirmed FTD debit adjustments which represent monies held until relieved by Treasury confirmation, undeposited collections, pending deposits, and losses and shortages pending repayment or relief.

3.17.63.10.7.1  
(03-06-2019)  
**Account 7002, Deposit  
Funds  
Receipts/Disbursements  
(Real Account, DR/CR  
Normal Balance) (TAS  
20X6879)**

- (1) This receipt and disbursement account records the receipt of monies to be placed in the deposit fund pending some subsequent action, and to record the disbursement of deposit fund monies. Included in the account are amounts received as a result of seizure and sale action, amounts received from taxpayers with OICs, and miscellaneous receipt items held in this account pending legal action or proper application authority.
- (2) Receipts for this account are recorded upon preparation of SF 215-A (DT). The campus director is accountable for funds personally until deposits to the Treasury account are confirmed.
- (3) Deposit fund monies are considered monies held in trust by the government. No interest is paid on deposit fund monies refunded. However, when a sale results in surplus proceeds, interest may be paid on the surplus.
- (4) Individual records are maintained in the database. No external subsidiary record for this account is maintained. Amounts from this account are reported directly to Treasury.

3.17.63.10.7.2  
(03-06-2019)  
**Account 7003, Anti-Drug  
Special Fund  
Receipts/Disbursements  
(Real Account, DR/CR  
Normal Balance) (TAS  
20X5099.1)**

- (1) Public Law 100-690, Anti-Drug Abuse Act of 1988, stipulated a special fund account would be established to hold a portion of receipts which were collected as a result of information supplied by state or local law enforcement agencies for reimbursement to those agencies for certain expenses incurred.
- (2) This account is used for both receipts and disbursements.
- (3) This account is used to record the receipt of monies collected as a result of information received from state and local law enforcement agencies, that substantially contributed to the recovery of federal taxes from illegal drug or related money laundering activities. If the state or local law enforcement agency notifies IRS they plan to submit a claim for reimbursement for expenses incurred, and if collection is \$50,000 or more, 10 percent of the monies collected is reclassified from the account in which tax was assessed and collected to this special fund.
- (4) Any such collections of federal tax are assessed and deposited in the revenue receipt or deposit fund account, and then reclassified to the Anti-Drug Special Fund account 7003.
- (5) Monies not disbursed to state and local law enforcement agencies are reclassified back into the revenue receipt or deposit fund account.
- (6) Form 3753 (Manual Refund Posting Voucher) is for reimbursement of claims to state and local law enforcement agencies.
- (7) This account records disbursements to state and local law enforcement agencies for expense reimbursement claims. State and local law enforcement



agencies are eligible for reimbursement of expenses for information they provide if it substantially contributes to the recovery of federal taxes of \$50,000 or more from illegal drug or related money laundering activities.

- (8) All refund documents related to this fund must have the correct TAS.
- (9) Individual records are maintained in the database. This account is reported directly to Treasury.
- (10) Copies of the documentation supporting these disbursements are held in the campus GAO file in accordance with Service Center (SC) Disposition Schedule 206.

3.17.63.10.7.3  
(03-06-2019)

**Account 7004, Informant  
Reward  
Receipt/Disbursement  
(Real Account, DR/CR  
Normal Balance) (TAS  
20X5433.1 for receipts  
and TAS 20X5433 for  
disbursements) (Ogden  
Only)**

- (1) Public Law 104-168 Taxpayer Bill of Rights 2, authorized the payment of informant claim rewards to individuals whose information results in the detection of underpayment and fraud.
- (2) This account is for both receipts and disbursements.
- (3) This account reclassifies the claim amount from revenue receipts to the special fund, and also to record disbursements for informant rewards.

**Note:** When informant rewards are processed, the campus must ensure that a reclass entry takes place to reclass monies out of the tax receipt account into the informant reward account prior to disbursement.

- (4) Individual records are maintained in the database.

3.17.63.10.7.4  
(03-06-2019)

**Accounts 7005 – 7008,  
Cover over  
Receipts/Disbursement  
(Ogden Only)**

- (1) These accounts are both receipt and disbursement accounts used for federal withholding taxes of military and federal service employees who receive U.S. government compensation for services performed in the U.S. territories.

3.17.63.10.7.5  
(03-06-2019)

**Account 7005, Cover  
over  
Receipts/Disbursements-  
NMI (Real Account,  
DR/CR Normal Balance)  
(TAS 20X6737) (Ogden  
Only)**

- (1) This account is for both receipts and disbursements.
- (2) The receipts represent money collected in tax payments from U.S. military and federal service employees working in the territory of the Northern Mariana Islands, and disbursements of federal withholding taxes, according to the U.S. treaty with the Northern Mariana Islands.
- (3) There is no external subsidiary record for this account. The account is maintained on a fiscal year basis.

3.17.63.10.7.6  
(03-06-2019)

**Account 7006, Cover  
over  
Receipts/Disbursements-  
VI (Real Account, DR/CR  
Normal Balance) (TAS  
6738) (Austin and Ogden  
Only)**

- (1) This account is for both receipts and disbursements.
- (2) The receipts represent money collected in tax payments from U.S. military and federal service employees working in the territory of the Virgin Islands, and disbursements of federal withholding taxes, according to the U.S. treaty with the Virgin Islands.
- (3) There is no external subsidiary record for this account. The account is maintained on a fiscal year basis.



- 3.17.63.10.7.7  
(03-06-2019)  
**Account 7007, Cover over Receipts/Disbursement-Guam (Real Account, DR/CR Normal Balance) (TAS 20X6740) (Ogden Only)**
- (1) This account is for both receipts and disbursements.
  - (2) The disbursement side has been established for future use.
  - (3) The receipts represent money collected in tax payments from U.S. military and federal service employees working in the territory of Guam, and disbursements of federal withholding taxes, according to the U.S. treaty with Guam.
  - (4) There is no external subsidiary record for this account. The account is maintained on a fiscal year basis.
- 3.17.63.10.7.8  
(03-06-2019)  
**Account 7008, Cover over Receipts/Disbursement-Samoa (Real Account, DR/CR Normal Balance) (TAS 20X6741) (Ogden Only)**
- (1) This account is for both receipts and disbursements.
  - (2) The receipts represent money collected in tax payments from U.S. military and federal service employees working in the territory of Samoa, and disbursements of federal withholding taxes, according to the U.S. treaty with Samoa.
  - (3) There is no external subsidiary record for this account. The account is maintained on a fiscal year basis.
- 3.17.63.10.7.9  
(03-06-2019)  
**Account 7009, Insolvency (Real Account, DR Normal Balance) (TAS 20F3820)**
- (1) This account represents those amounts that have been received from trustees on a DT but not yet reported as classified by IRS.
  - (2) The Area Office Remittance Register (AORR) classifies these receipts to the appropriate tax classes.
- 3.17.63.10.7.10  
(03-06-2019)  
**Account 7100, Property Acquired in Payment of Taxes (Real Account, DR Normal Balance) (Ogden Only)**
- (1) This debit-balance asset account records the acquisition value (price or established value) of all real and personal property, to which title has been acquired by the U.S. government after seizure or other action in settlement of unpaid taxes. The balance in this account represents the total value of such property in the custody of IRS which has not been sold, redeemed, disposed of otherwise, lost or stolen, or forfeited due to a prior lien holder.
  - (2) This asset account supports subsidiary records identifying each piece of property acquired, its price or value when acquired, the taxpayer concerned, other information pertinent to the acquisition, and final disposition of the property.
  - (3) Individual records are maintained in the database.
- 3.17.63.10.7.11  
(03-06-2019)  
**Account 7210, Confirmed Unclassified Amounts (Real Account, DR Normal Balance) (TAS 20F3820) (Austin, Cincinnati, Kansas City, and Ogden Only)**
- (1) This asset account records those unclassified amounts for which a DT or DV has been prepared and introduced into processing.
  - (2) Data input is updated by electronic transmission.

3.17.63.10.7.12

(03-06-2019)

**Account 7220,****Unconfirmed****Unclassified Amounts****(Real Account, DR****Normal Balance) (TAS****20F3820) (Austin,****Cincinnati, Kansas City,****and Ogden Only)**

- (1) This asset account represents the amounts that have been received on Form 2284 (FTD Bank Deposits) and not yet reported as classified by IRS or confirmed by the Federal Reserve Bank (FRB).

3.17.63.10.7.13

(03-06-2019)

**Account 7300,****Unconfirmed Debits****(Real Account, DR****Normal Balance) (TAS****20X6879.09) (Austin,****Cincinnati, Kansas City,****and Ogden Only)**

- (1) This asset account records and controls unconfirmed debit vouchers. Debit vouchers prepared to adjust an erroneous verification card, or to delete an invalid verification card, are journalized as a debit to this account upon preparation. The account is credited upon receipt of the confirmed copy of the debit voucher. Only the SF 5515 (Debit Voucher) marked ADJ, and used to adjust a DT amount due to an error in a verification card or a misstated amount, is placed in this account. Duplicate or invalid verification cards are considered an erroneous card.
- (2) The external subsidiary is the paper file of unconfirmed SF 5515.
- (3) The balance in this account reports directly to Treasury.

3.17.63.10.8

(03-06-2019)

**Account Series 8000,****Work in Process Control****Accounts**

- (1) This account series provides contra accounts in the chart of accounts for accounting control of various transactions in process. Summary report information accounts may be included.

3.17.63.11

(03-06-2019)

**Electronic****Transmissions**

- (1) Each time a new electronic data file is posted to RRACS at ECC-MTB, journal research, the batch posting summary is updated with:
  - a. Transmission of the file ID
  - b. Date of the input data
  - c. RRACS file run date

This information is accessible any time during the day with batch programs running overnight at ECC-MTB. The report is available online with an option to print a hard copy. Previous day's reports are also available.

3.17.63.11.1

(03-06-2019)

**Electronic File****Processing**

- (1) The following is a list of electronic fund transfer message acronyms:

ACRONYM	DEFINITION
ACH	Automated Clearing House
ALC	Agency Location Code or account number to designate the payment to the correct campus
CMNT	Comment on a line item on the TFCS support listing
DDIA	Direct Debit Installment Agreement
EFT	Electronic Fund Transfer

ACRONYM	DEFINITION
ETA	Electronic Tax Application
FEDWIRE	Method of payment using the Federal Reserve Bank
IMAD	The actual date and time the message was sent
NMF	Non-Master File
RFC	Regional Finance Center
RRB	Railroad Retirement Board
TFCS	Treasury Financial Communications System

- (2) Electronic files are received at ECC-MTB and ECC-MEM for posting to RRACS.
- (3) The daily files are:
  - a. Generalized Mainline Framework (GMF) 1505
  - b. SCF 1101
  - c. IDRS EOD 2801
  - d. IMF SC Recap
  - e. IMF Net tax refund report (NTRR) SC recap
  - f. IMF EFT NTRR (for EFT sites)
  - g. EFTPS/FPLP (EFT 0101) (Ogden Only)
- (4) The weekly files are:
  - a. Generalized Unpostable Framework (GUF) 5302
  - b. BMF SC recap
  - c. DMF NTRR
  - d. BMF NTRR
- (5) The semi-annual files are:
  - a. CADE 2 has a semi-annual SC recap.
- (6) The annual files are:
  - a. BMF SC recap
  - b. CADE 2 has an annual recap
- (7) AD Hoc Batch Reports Listing:
  - a. CIR Report number 1134, 1135, 1136 and 1137
  - b. DT/DV Match Report 035
  - c. RFNDMATCH 124
- (8) Semi-annual and annual recaps can never be the last recaps loaded before month end.
- (9) IMF and/or BMF accelerated refund tapes may occur during the year. The refund schedule is identified with an X at the end of the schedule.

3.17.63.11.1.1  
(03-06-2019)

(1) This is a list of journals generated from tape batch processing.

**Automated Posting  
Records (Batch)**

NUMBER	Tape ID/ Ledger Account
100	GUF 5302 Corrected New and Nullified unpostables Tape Processing
	DR 4110, 4120, 4130, 4210, 4220, 4230
	CR 4110, 4120, 4130, 4210, 4220, 4230
101	SCF 1101 Renumber List Tape Processing
	DR 21XX, 4120, 4220, 4420, 4620, 6540, 6800
	CR 21XX, 4120, 4220, 4420, 4620, 6540, 6800
102	GMF 1505 TEP Tape Processing
	DR 4110, 4120, 4210, 4215, 4220
	CR 4110, 4120, 4210, 4215, 4220
103	IMF NTRR
104	BMF NTRR
105	DMF NTRR Tape Processing
	DR 2910, 2410, 6310
	CR 2410, 2910, 4110, 6330
108	BMF Recap Tape Processing
	DR 1100, 1810, 1300, 21XX, 2380, 2385, 4110, 4210, 4520, 4521, 6200, 6510, 6530, 6540, 6560, 6580, 6575, 6810
	CR 1100, 1300, 21XX, 2380, 2385, 4110, 4510, 4521, 6010, 6011, 6100, 6200, 6510, 6540, 6580, 6575, 6600
162/107	IMF Recap Tape Processing
	DR 1200, 1300, 1550, 1820, 21XX, 2380, 2385, 4210, 4254, 4420, 4520, 4521, 4950, 6001, 6200, 6330, 6510, 6530, 6540, 6550, 6560, 6575, 6580, 6600, 6810
	CR 1300, 1550, 21XX, 2380, 2385, 4210, 4254, 4520, 4521, 4950, 6001, 6100, 6110, 6200, 6330, 6510, 6530, 6540, 6550, 6560, 6575, 6580, 6600, 6800, 6810
110	EFTPS DT
	DR 2110, 2120, 2130, 2140, 2150, 2170, 2180, 2190
	CR 4125, 4225, 4425, 4765
111	EFTPS DV
	DR 4125, 4225, 4425, 4765

NUMBER	Tape ID/ Ledger Account
	CR 2110, 2120, 2130, 2140, 2150, 2170, 2180, 2190
112	EFTPS Reclass
	DR 2110, 2120, 2130, 2140, 2150, 2170, 2180, 2190, 4125, 4225, 4425, 4765
	CR 2110, 2120, 2130, 2140, 2150, 2170, 2180, 2190, 4125, 4225, 4425, 4765
113	EFTPS TEP
	DR 4125, 4225, 4110, 4210, 4251
	CR 4125, 4225, 4110, 4210, 4251
114	FPLP Reclass DT/DV
	DR 21XX, 4125, 4225, 4425
	CR 21XX, 4125, 4225, 4425
115	RASMATCH Refund Confirmation
	DR 2400, 4800
	CR 2400, 5100, 5200, 53XX, 7002-7008
117	DT/DV Match, Confirmed DTs and DVs
119	Matched DTs and DVs
140	EOD28 IDRS Recap Tape Processing
	DR 21XX, 2380, 2385, 4120, 4220, 4620, 6800, 9998
	CR 1710, 21XX, 4120, 4220
141	ANMF SCRECAP - Other
142	ANMF SCRECAP - Assessment
171	ID Theft Erroneous Refund
	DR 1545
	CR 4220
172	Return Preparer Misconduct
	DR 1547
	CR 4220
173	Return Preparer Misconduct Write Offs
	DR 6907
	CR 1547

3.17.63.11.2  
(03-06-2019)

#### Unpostable Applications

- (1) Documents that are unable to post at the Enterprise Computing Center (ECC) come back to the campus as unpostable. Resolution codes 1, 2, and 8 on GUF 5340 nullify the unpostables:
  - a. Code 1 indicates the record goes back to suspense status
  - b. Code 2 indicates a voided record
  - c. Code 8 indicates a record going to rejects
- (2) Documents may be:
  - a. Re-input to correct any errors.
  - b. Renumbered to another file or tax class.
  - c. Transferred to another campus.
  - d. Transferred with same Document Locator Number (DLN) to unidentified, deposit fund, or general ledger accounts such as account 6800 (Excess Collections), or account 1510 (Other Receivables).
- (3) Receive GUF 5340 (Unpostable Control Report). For amounts put back in process, entries are made from the total nullified unpostables account (4130 BMF, 4230 IMF) to the in process accounts (4120 BMF, 4220 IMF). Subsequent reclassification may be required.
- (4) Credit entries to deposit fund accounts are made from the individual documents. Documents must have a doc ID. Journalize from unpostable accounts 4130 or 4230 to deposit fund accounts (4710 OIC, 4720 Sale of Seized Property, or 4730 Miscellaneous). It is necessary to reclassify. Decrease revenue receipts account 21XX (credit) and increase deposit funds account 7002 (debit).
- (5) Data from GUF 5340 is automatically journaled via the RAC35 process. This run includes the new, nullified, corrected and reclassified unpostable transactions received from and sent to ECC for MF. If the electronic data input is incorrect, a new transmission is processed, or the data is input manually from the hard copy. This manual process is done through the accounting application main menu. Transcribe or stamp journal identification number on control listings and documents, as required for audit trail.

3.17.63.11.2.1  
(03-06-2019)

#### New Unpostable Documents

- (1) The following source documents are received when new unpostables are added to the file:
  - a. IMF Unpostable Controls - listing number GUF 5340
  - b. IMF Revenue Receipt Control Sheet (RRCS) - listing number SCF1340
  - c. Business master file (BMF) Unpostable Controls - listing number GUF 5340
  - d. BMF Revenue Receipts control Sheet (RRCS) - listing number SCF1340
- (2) Entries are made from unpostable controls total items and amount. Ensure the cycle number is available on the listing. Net credit on unpostable controls is an increase (credits ECC unpostable documents accounts - IMF 4230 and BMF 4130). Net debit on unpostable controls is a decrease.
- (3) New unpostables as well as nullified, reclassified and corrected unpostables are journalized from the GUF 5340 by tape processing.
- (4) RAC35 is the program which posts the data in a batch environment rather than entering the data manually.

- (5) RAC35R is the program that reverses all posting done by RAC35.
- (6) Transcribe or stamp journal identification number on unpostable listings for audit trail.

3.17.63.11.3  
(03-06-2019)

**Service Center (SC)  
recap of Assessments,  
Abatements, and Other  
Post-Journalized  
Transactions**

- (1) The SC recaps are produced daily during master file (MF) processing and, when printed, are used to journalize the transactions which are computer generated during the MF processing. The recaps are also used as the basis for generation of the summary record of assessments and preparation of Form 2188 (Voucher & Schedule of Overpayment and Overassessments). Description of items summarized for post-journalization on SC recaps are:
  - a. Assessments - Current, deficiency and other assessments are generated during a processing cycle and are individually posted to BMF and IMF accounts at ECC. All assessments are summarized by the campus and by tax class. The assessment date (also referred to as the 23C date) for each processing and posting cycle is prescribed in IRM 3.30.123, **Processing Timeliness: Cycles, Criteria and Critical Dates**.
  - b. Abatements - Overassessment transactions are individually recorded on BMF and IMF accounts by ECC as reductions of previously recorded assessments. They are summarized by campus and tax class.
  - c. Credits - Withholding tax and excess FICA payments claimed by taxpayers on Form 1040 returns are generated and posted to the MF. (TC 806 less 807).
  - d. Other Credits - Refundable and accountable credits claimed by the taxpayer on Forms 1040 and 1120 (e.g., Form 2439, copy b) regulated investment credits, credit for taxes paid by trust, interest paid on tax-free covenant bonds, and gasoline tax, or claimed as line item credit adjustments on Form 5344 (Examination Closing Record), are posted to the MF. (TC 766 less 767) TC 766 (Recap line 140) debits 1550 and credits 4210. Transaction Code (TC) 767 (Recap line 141) debits 4210 and credits 1550.
  - e. Reclassification Adjustments - ECC processing of MF account transactions frequently involves adjustments between MF tax accounts (modules), including adjustments between tax classes. The transactions require tax reclassification entries in the general ledger accounts and inclusion in the tax class reclassification reports. Increases to tax classes are shown with a minus sign following the amount. Decreases have no sign after the amount. These adjustments are summarized by tax class, and the totals include both the debit and credit entries incidental to the generated transfers (including interest amounts) between tax accounts or within the same entity account (TC 826-706, 856-736 and doc code 34 transactions). Interest debit and credit entries zero out but the credit total is used for report purposes.
  - f. CR transfer to BMF from IMF - Where applicable, overpayment balances on the IMF are transferred for application to any outstanding tax liabilities on the same taxpayer's BMF account. The transfer transactions are summarized on the recaps.
  - g. Accounts to other submission processing sites, accounts from other submission processing sites, credits to other submission processing sites, and credits from other submission processing sites - Generate transfers of account and credits to and from submission processing sites.



- h. Interest allowed for debit (DR), and interest allowed with credit (CR) - Interest transactions allowed on overpayment credit balances and their related debits.
- i. Small CR cleared and small DR cleared - Generate debit and credit entries to offset or clear small balances.
- j. OIC Write-Off - Amounts of tax liabilities written off upon acceptance of offers, summarized by tax class.
- k. Statute expired (EXP) DR clearance and reversal - Clearance of debit balances upon statute expiration and reversal of these clearances, summarized by tax class.
- l. Other Transactions - Summarized on the SC recap.
- m. Refunds Generated - Refund amounts, including interest, manually posted to the MF. For additional information, see IRM 3.17.79, *Accounting Refund Transactions* regarding refund procedures. Journalization of refunds is effected from the SF 1166 (Voucher and Schedule of Payments).
- n. Interest transfer from MF - Overpayment interest transferred from the MF to be credited to NMF accounts.
- o. Pre-Journalized Transactions - Summary of debits and credits applied to the MF.
- p. Outstanding Module Balances - The number and type of module balances on the MF.
- q. Credit Balance - Credit balance modules regardless of status.
- r. Current Status (BMF only) - All modules in current status 14, 18 or 20.
- s. Notice Status - All other modules on which collection enforcement has not been suspended (i.e., notice status 13, 19, 20, 21, 54, 56 and 58).
- t. Taxpayer Delinquent Account (TDA) Status - All items with current status 22 (BMF) and status codes 22, 24 or 26 (IMF).
- u. Uncollectible Status - Currently not collectible (CNC).
- v. Inactive Status - All modules on which collection enforcement has been suspended.
- w. Deferred Status - Status code 23 including closing code 09.
- x. Other Status - Other debit modules which do not fall into the above status categories.

3.17.63.12  
(03-31-2014)  
**Inventory Control  
(Ogden Only)**

- (1) The inventory control windows record the acquisition and disposition of seized property, acquired property and collateral.

3.17.63.12.1  
(03-06-2019)  
**Seized Property**

- (1) Seized property is controlled through the inventory control main menu. This inventory is maintained in RRACS. The Form 2433, Notice of Seizure, Part 7A, creates a new district office inventory record. The Form 2433, Part 7B, closes an AOI (Area Office Inventory) record when the seized property is disposed.
- (2) Each form must be verified to ensure complete and proper information for input is present. Each form must contain doc ID, date, and dollar amount. The seizure date must be used when inputting to the inventory account. Monthly reports are produced from these AOI records for individual field offices under the SP report main menu. These reports identify the record by doc ID. Form 2433, Part 7B, must match the doc ID of the record to be updated.
- (3) Entries are made from individual forms as follows:

1. Form 2433, Notice of Seizure, Part 7A, new record. Window 320 (Seized Property Open) journalization is a debit to account 3300, Seized Property, and credit to account 4980, Liability for Inventory account.
  2. Form 2433, Part 7B, Closing entry. Window 321 (Seized Property Close) journalization is a debit to account 4980 (Liability for Inventory Accounts) and credit to account 3300 (Seized Property, Ogden only).
- (4) Transcribe or stamp journal identification number on all forms for audit trail. Form 2433 must be filed in the case files. These files are not considered the subsidiary.

3.17.63.12.2  
(03-06-2019)  
**Acquired Property  
(Ogden Only)**

- (1) Seized property is assigned a minimum price prior to any public sale. If no successful bid (equal to or greater than the assigned minimum bid price) is received, the property may be declared for the government. Under these procedures, the federal government acquires title to real or personal property. These transactions are recorded as an acquisition:
  - a. Credit the taxpayer account for the bid-in amount via Form 2424 (Account Adjustment voucher) (credit). Attach Form 2424 (debit side) to a copy of Form 2436 (Seized Property Sale Report).
  - b. Form 2424 (credit) is established on the applicable service center control file (SCCF) required to apply the credit to the taxpayer's account. Cross-reference Form 2424 (debit) with the credit Document Locator Number (DLN).
- (2) Entries are made subsequently from the debit/credit documents. Journalization is a debit to account 7100, Acquired Property, and a credit to either account 4420 (NMF SCCF), 4120 (BMF SCCF), or 4220 (IMF SCCF). The doc ID assigned by field office is the doc ID and DLN of the credit. The doc ID assigned by the field office becomes the doc ID of the AOI record in RRACS. The date is the date the property is acquired. Any subsequent action to update this record must identify the record by doc ID. File Form 2436 with debit Form 2424 attached in case file. The journal number must be cross-referenced.
- (3) Acquired property may be disposed of by sale, donation (as to a museum), after loss (such as theft, spoilage or destruction), by transfer to another federal agency, or by disposal with proper approval.
- (4) Sales amounts received by the government upon the sale of acquired property are recorded as revenue receipts for the tax class of the original tax liability. Credit is applied to the acquired property account in the amount outstanding for the particular item of property sold. Any difference between the sale amount and the amount outstanding in the acquired property account is the profit or loss on sale. The entries upon disposition are made from the payment document.
- (5) With the proper authorization, any acquired property may be disposed of other than by sale.

3.17.63.12.3  
(03-06-2019)  
**Collateral**

- (1) Collateral inventory is controlled through the inventory control main menu. This inventory is maintained in RRACS. Form 2276, Collateral Deposit Record, Part 3, creates a new AOI record. Form 2276, Part 5, closes the AOI record when collateral is released or converted.

- (2) Verify each form to ensure complete and proper information needed for input is present. Each form should contain the doc ID. Monthly reports are produced from these AOI records for individual field offices. These reports identify the record by doc ID. Entries are made from individual forms as follows:
  - a. Form 2276, Part 3, new record. Window 323 (Collateral Open), journalization is a debit to account 3200, Collateral Held, and credit to account 4980, Liability for Inventory Accounts, Ogden Only. Use date collateral accepted when posting to RRACS.
  - b. Form 2276, Part 5, closing entry. Window 324 (Collateral Close), journalization is a debit to account 4980 and credit to account 3200.
- (3) Transcribe or stamp journal identification number on forms for audit trail. Form 2276 must be filed as case files. These files are not considered the subsidiary record.

3.17.63.13  
(03-06-2019)  
**Subsidiary Records and Reconciling**

- (1) Subsidiary records that support certain general ledger accounts are maintained. As a general rule, posting to subsidiary accounts are made directly from documents or forms evidencing the transaction. This practice avoids possible inaccuracies that may arise if information is transcribed or summarized separately, and such summaries are then used for entries to the subsidiary accounts.

3.17.63.13.1  
(03-06-2019)  
**Accounting Subsidiaries External to RRACS**

- (1) The frequency of reconciliation between the subsidiary and general ledger accounts range from monthly to quarterly. In order to maintain control of the in-transit account 1600 (Manual Assessment) Form 813 (Document Register) numbered in support of Form 3552 (Prompt Assessment Billing Assembly) may be released weekly or daily to the SCCF. Reconciliation of this account must be performed at least monthly, but in order to facilitate balancing, it may be advantageous to reconcile it on a weekly basis.
- (2) This chart lists the RRACS file records that are documented by subsidiary records, subsidiary description, and the frequency of reconciliation.

GL Acct. No.	External Subsidiary	Frequency
1321	NMF Notices	Monthly
1322	NMF TDA	Monthly
1324	NMF TDA Deferral Under Tolerance	Monthly
1360	NMF Installment Agreement	Monthly
1371	NMF OIC	Monthly
1389	NMF Suspense	Monthly
1400	File of 514-B Pending Confirmation	Monthly
1510	Other Receivable Document File	Monthly
1530	Erroneous Refunds Court Case Document File	Monthly
1535	CI Court Ordered Restitution Erroneous Refunds (Kansas City Only)	Monthly

GL Acct. No.	External Subsidiary	Frequency
1540	Erroneous Refunds Non-Court Case, Document File	Monthly
1545	Identity Theft Erroneous Refund	Monthly
1547	Return Preparer Misconduct Erroneous Refunds	Monthly
1600	Assessments Pending (Form 3552) and Document File	Monthly
1710	IDRS DCF	Monthly
1720	Form 2424 Document File	Monthly
1830	53d Cases, NMF	Monthly
1840	Document File	Monthly
3200	Collateral Deposit Records	Quarterly
3300	Notice of Seizures	Quarterly
4120	BMF SCCF	Monthly
4125	BMF EFTPS Suspense	Monthly
4130	BMF Unpostable File	Monthly
4220	IMF SCCF	Monthly
4225	IMF EFTPS Suspense	Monthly
4230	IMF Unpostable File	Monthly
4420	NMF SCCF	Monthly
4425	NMF EFTPS Suspense	Monthly
4430	NMF Unpostable File	Monthly
4440	Form 813	Monthly
4610	Unapplied Advance Payment Documents	Monthly
4615	Section 6077 Payment Documents	Monthly
4620	IDRS URF	Monthly
4625	Insolvency Document File	Monthly
4626	PFIC Receipts	Monthly
4701	Case File	Monthly
4702	Case File	Monthly
4703	Case File	Monthly
4704	Case File	Monthly
4710	OIC Record Card (Form 2515)	Quarterly
4720	Seized Property Record	Quarterly
4730	Miscellaneous Fund	Quarterly
4740	Credit Transfer Voucher	Monthly

GL Acct. No.	External Subsidiary	Frequency
4750	Case File	Quarterly
4755	1136C Letter	Quarterly
4765	Miscellaneous EFTPS Suspense	Monthly
4801	Unconfirmed SF 1166 (Principal)	Monthly
4802	Unconfirmed SF 1166 (Interest)	Monthly
4803	Unconfirmed SF 1166 (Deposit Fund)	Monthly
4804	Unconfirmed SF 1166 (Anti-Drug)	Monthly
4805	Unconfirmed SF 1166 (Oil Spill)	Monthly
4806	Unconfirmed SF 166 (Miscellaneous Receipts)	Monthly
4808	Unconfirmed SF 1166 (Informant Rewards)	Monthly
4810	Budget Clearing Document File	Monthly
4811	Unconfirmed SF 1166 (NMI)	Monthly
4812	Unconfirmed SF 1166 (VI)	Monthly
4813	Unconfirmed SF 1166 (Guam)	Monthly
4814	Unconfirmed SF 1166 (Samoa)	Monthly
4815	Unconfirmed SF 1166 (Miscellaneous User Fee)	Monthly
4816	Unconfirmed SF 1166 (Photocopy Fee)	Monthly
4817	Unconfirmed SF 1166 (Installment Agreement)	Monthly
4818	Unconfirmed SF 1166 (Reinstate Installment Agreement)	Monthly
4819	Unconfirmed SF 1166 (OIC User Fee)	Monthly
4900	Unconfirmed Form 2158 Out	Quarterly
4910	Disbursement Loss	Monthly
4970	Document File	Monthly
4975	Document File	Monthly
4985	Document File	Monthly
6310	Supporting File	Monthly
6400	Supporting File	Monthly
6510	Forms 2188, 3354, 1331B & 3809	Monthly
6565	Refund Cancellation Credits Allowed	Monthly
6570	Case File	Monthly
6575	Case File	Monthly

GL Acct. No.	External Subsidiary	Frequency
6700	Foreign Check Collection Cost & Miscellaneous Bank Charge Records (Case File)	Monthly
6800	IDRS Excess Collection	Monthly
6905	Identity Theft Erroneous Refund Write-Offs	Monthly
6907	Return Preparer Misconduct Erroneous Refund Write-Offs	Monthly
6920	Disbursement Write-Off	Monthly
6950	DOJ Supporting File	Monthly
6980	Acquired Property Disposed of Other than Sale (Case File)	Monthly
6985	Memo from Collection Division	Monthly
7100	Report of Sale of Seized Property	Quarterly
7610	Case File (Embezzlement and Theft)	Quarterly
7620	Case File (Unexplained Losses)	Quarterly
7649	ECP Deposit Discrepancy	Quarterly
7650	Case File (Deposit Discrepancy)	Quarterly
9998	Document File	Monthly
1100 1300 1810 4110 4510 4521	BMF RACR	Monthly
1200 1205 1300 1301 1815 1820 4205 4210 4215 4217 4254 4520 4521 4522 4530	CADE 2	Weekly/Monthly

3.17.63.13.2  
(03-06-2019)  
**Master File  
Reconciliation**

- (1) It is necessary to ensure the total monetary balance of the appropriate general ledger accounts in each campus can be reconciled to the balance of each MF account. This is accomplished by using Form 5199A, Reciprocal Accounting Control Record (RACR), which is maintained at ECC for each campus and transmitted to the campuses daily, weekly and monthly. The appropriate general ledger accounts are reconciled to the RACR by each campus.
- (2) Each Form 5199A is closed out near the end of each month at the end of the final posting cycle. As a general rule, if the last day of the month falls on a Wednesday through Saturday, that week's posting cycle is included on the RACR for that month. All entries for one posting cycle should be included in the same month's RACR. ECC's RACR is forwarded to each campus five workdays after the Reconciliation of MF Balance has been completed for the last cycle included in the RACR. For additional information, see IRM 3.17.64.25, *Accounting Control General Ledger Policies and Procedures*.

- (3) Complete Form 6168 (General Ledger Reconciliation with MCC RACR) for the current month. Reconciling items must be shown in a manner to facilitate the verification by ECC. Debits and credits must be in the proper columns. Use brackets to identify reversals. The ECC RACR items must be identified by page and line number, or by a brief description similar to that shown on Form 5199A (Reciprocal Accounting Control Record). The general ledger items must be listed by individual file and identified by the cycle, campus file and work group number. Miscellaneous items should be identified by a brief description and by date or cycle number. Questionable or problem entries must be identified by an asterisk (\*) in the action column. Separate lines are included on the Form 6168 for aged reconciled and unreconciled amounts.
- (4) The campuses promptly post all entries to the appropriate general ledger accounts, including entries reflecting the transfer of the accountability between the campus and ECC. To compute the general ledger balance:
  - a. Use the general ledger accounts listed on the monthly trial balance for the type of RACR being balanced.
  - b. Run the net amount figure.
  - c. Verify last month's RACR closing balance with this month's opening balance on Form 5199A when received from ECC.
- (5) For each MF general ledger account listing, annotate each ledger entry with the cycle of the TEP; new unpostables; corrected and reclassified unpostables; schedule number of the 1098, 1185, and 145; TRACS Z listings; and cycle of refunds. Obtain a GOALS listing for your cycle information. SC recap lists the cycle, therefore no notation is needed. The 051 report and the 004 report is used weekly from RRACS. Check the pending reconciliation items on last month's Form 6168 with the ECC RACR for:
  - a. Entries posted to last month's RACR on this month's general ledger.
  - b. Entries posted to last month's general ledger on this month's RACR. To prevent any aged items, investigate immediately any items appearing on the previous month's Form 6168 and not checked off for the new month.
- (6) After checking off all figures on the prior month reconciliation sheet Form 6168 (General Ledger Reconciliation with MCC RACR), continue comparing the current month's RACR and general ledger to:
  - a. Accountability Acceptance (AA) vouchers from the ECC - Using the cycle and day total from each MF AA voucher, check off general ledger debits and credits for the same cycle and day. If there is more than one general ledger entry per day, add these entries together for the total of that day. The corrected and reclassified unpostables are journalized as separate items, but are included on the AA vouchers in the total for that day. The total debits and credits are shown separately on the voucher for the cycle and must all be checked off to a general ledger entry. The campus totals on the bottom of the AA vouchers should agree with the AA voucher line of Form 5199A, Reciprocal Accounting Control Record (RACR) by cycle. Journal numbers are 100 for unpostables, 102 for Generalized Mainline Framework (GMF) and 4XX for window entries.
  - b. SF 1098, 1185, 145, and Treasury Receivable Accounting and Control System (TRACS) Z listing from Treasury - The amount on the RACR F1098 line equals the total of the amounts for the applicable schedule numbers on the general ledger. TRACS Z journal numbers 4XX, F1098, F1185, F145 journal numbers 5XX.



- c. Service center replacement system (SCRS) unpostables -The debit and credit net figure on the RACR equals the separate amount on the general ledger.
- d. Refunds generated - Shown as a separate amount cycle on the general ledger. If the campus processes IMF electric funds transfer (EFT) use the net of the EFT refund line and CID TC 841 line from the next cycle extracted from the RACR. Journal number 512 BMF and 513 IMF.
- e. The RACR net total of the A/R less refunds, plus accounts to and from other sites, plus credits to and from other sites equals the net total of the campus recap amounts on the general ledgers for the same cycle. For IMF on the general ledger use IMF recap entries as described, plus one BMF item for the previous recap cycle. Journal numbers for service center (SC) recaps are 108 BMF, 162 CADE 2, and 107 Semi-Annual IMF.
- f. M-4496 Data Adjustment Voucher - Journalized as a separate amount on the general ledger for each adjustment voucher. Journal numbers are 4XX.
- g. Any item not checked off from the RACR, list on the top half of Form 6168 under 'Entries posted to RACR not posted to the General Ledger'.
- h. Any item not checked off from the general ledger, list on the bottom half of Form 6168 under 'Entries posted to General Ledger not posted to the RACR'.
- i. The net of the above items is entered on the net reconciling amount line of Form 6168. The general ledger balance computed in (4), plus or minus the net reconciling amounts, should equal the RACR balance closing entry line.
- j. Journal numbers are 100 for unpostables, 102 for GMF TEP, 107 IMF SC recap, 108 BMF SC recap, 162 CADE 2 SC recap all are automated tape. Journals input manually are 512 and 513, 506 Cycle Refunds, 534 and 535 are 1098, 1185, and 145 Schedules, 4XX other manual journals.

**Note:** Beginning of the year - use cycle 1 - 3 at the beginning of the year for the BMF RACR, cycle 1 - 4 for your first CADE 2 RACR, then weekly afterwards.

- (7) The BMF RACR should be balanced on a weekly basis to ensure any out-of-balance situations are reconciled before EOM processing. The CADE 2 RACR should be balanced on a weekly basis to ensure any out of balance situations are reconciled before EOM processing.
- (8) Upon receipt of Form 6168 (General Ledger Reconciliation with MCC RACR), and with ECC RACR from the sites, ECC-MTB verifies the correctness of the debit and credit amounts for each reconciling item shown. If any questionable or unidentifiable item is shown, the appropriate campus personnel are contacted for an explanation, and both copies of the Form 6168 report are notated.
- (9) ECC-MTB returns any RACRs back to the campuses that do not meet the balancing and reporting procedures.

3.17.63.14  
(03-06-2019)  
**Accounting Reports and Usage**

- (1) The month end reports are produced from the month end reports menu during EOM processing, except for RACS report 019A, SF Supplemental (FTD), which is under the print option on the reports main menu.

3.17.63.14.1  
(03-06-2019)  
**Reports**

- (1) Reports generate from RACS. These reports are pre-formatted in the system and generate using a command from the reports main menu except where noted.
- (2) Accounting control reports can be generated on demand.
- (3) Online journal research is done on an as needed basis.
- (4) A detailed description of each report, including the usage and distribution, begins after the listings.

3.17.63.14.2  
(03-06-2019)  
**Print Commands**

- (1) Reports generated through the reports main menu, or assessment icons, are re-printed by using the print option on the reports main menu:
  - a. Select Batch to reprint any end of day (EOD), end of month (EOM), or miscellaneous report.
  - b. Select assessment certificates and abatement report.

A maximum of 39 reports are listed online.
- (2) To print the daily trial balance from the trial balance window:
  - a. Input the appropriate account period (the default account period is pre-selected).
  - b. Select print from the action bar.
- (3) To print journal research:
  - a. Display the needed source journal or journal control number.
  - b. Select print from the action bar.

3.17.63.14.3  
(03-06-2019)  
**Daily Posting Summary  
(RACS Report 001)**

- (1) The daily posting summary summarizes the accounting transactions that successfully posted to and updated the database. This listing is the transaction journal for accounting purposes and is the permanent record for research, audit trails, etc.
- (2) A journal number must be assigned to each action taken affecting the database before posting data to the database. This includes each window entry, generation of a summary record of assessment, abatement report or automated batch journal, etc.
- (3) The following is included for each transaction:
  - a. Window number
  - b. Journal number
  - c. Accounting date
  - d. Operator code
  - e. Debit account and amount
  - f. Credit account and amount
  - g. Doc ID
  - h. Item count (for assessments and net tax refund purposes only)
  - i. Total journal count
  - j. Audit trail message
- (4) To ensure an adequate audit trail, the daily posting summary includes pen and ink reversal and correction journal numbers next to the original journal number.

- (5) This report is produced during EOD processing.

3.17.63.14.4  
(03-06-2019)  
**Daily General Ledger  
Trial Balance (RACS  
D Trial Report 003)**

- (1) The daily general ledger trial balance shows the daily balances in each general ledger account. The report includes each account number and name. Each general ledger account also reflects the sum of all debit and credit transaction amounts posted during the current month and the net difference.
- (2) The 003 report is used for EOD processing. Daily, the database administrator (DBA) or designee:
  1. Thoroughly reviews the daily general ledger trial balance (003) report for accuracy
  2. Signs and dates the RACS 003 report
- (3) The report may also be produced online or in hard copy separately from the EOD procedures, if necessary. To generate the report online, follow these steps:
  1. Select trial balance menu
  2. List
  3. List option from the sub-menu, display trial balance window
- (4) After the report is generated, review the totals. If an amount appears in the net amount column, the general ledger is out of balance. Notify the DBA so corrective action can be initiated.
- (5) An asterisk next to the account number indicates the account is in reverse status. A reverse status could result from:
  - a. An incorrect journal entry to RRACS
  - b. A systemic issue

3.17.63.14.5  
(03-06-2019)  
**Future General Ledger  
Trial Balance (RACS  
Report 043)**

- (1) The future general ledger trial balance shows the future balances in each general ledger account and includes each account number and name for the next account period. Each general ledger account reflects the sum of all debit and credit transactions posted during the current month and the net difference.
- (2) This report is produced during the end of day (EOD) processing. The user may produce the report online or in hard copy separately from the EOD procedures, if necessary. To generate the report online, follow these steps:
  1. Select trial balance menu option
  2. List
  3. List option from the sub-menu (display trial balance window)
- (3) After the report is generated, review the totals. If an amount appears in the net amount column at the bottom of the report, the general ledger is out of balance. Notify the DBA so corrective action can be initiated.
- (4) An asterisk next to the account number indicates the account is in reverse status.

3.17.63.14.6  
(03-06-2019)

**Monthly General Ledger  
Trial Balance (RACS  
Report 004)**

- (1) The monthly general ledger trial balance shows the fiscal year-to-date cumulative balance through the end of that month in each general ledger account and the general ledger classification totals.
- (2) This report is produced during month end processing but may also be generated at any time during the month. To generate the report select:
  1. Reports main menu
  2. Monthly trial balance (MTrial) report from the month end sub-menu
- (3) After the report is generated, review the totals. If an amount appears in the general ledger totals, net amount column, the general ledger is out of balance. Contact the DBA to correct the database.
- (4) An asterisk next to the account number indicates the account is in reverse status. An account in reverse status must be resolved expeditiously.
- (5) A reverse status report explaining the reverse status condition must be reviewed by the reports analyst before being faxed or emailed to the HQ CFO Custodial Systems and Analysis Section, &CFO:FM:CFM CA Custodial Systems and Analysis and HQ RRACS, *cfo.rfm.iracs@irs.gov* no later than the fourth workday of the new month. The reverse status report should indicate in the header attachment for MTrial, the month it is for, the campus name, and the SPC reports analyst signature, title and date.
- (6) This report should include:
  - a. Every account that is in reverse status
  - b. A clear and detailed explanation
  - c. Dollar amount(s)
  - d. Other information that help identify the item(s) such as doc ID, cycle, etc.

**Note:** If the reverse status was caused by many items, list the total amount with the explanation.

  - e. When there is more than one explanation for one account, list them separately with the appropriate dollar amount for each.
  - f. How long this particular item(s) has caused this reverse status and what action has been taken to fix the problem.
- (7) The monthly general ledger trial balance must be certified as correct and the certified copy kept in the campus' GAO file. The authority for certification of this report can be designated by the campus director, but not below the operation manager.

3.17.63.14.7  
(03-06-2019)

**Revenue Receipt  
Classification Summary  
(RACS Report 014)**

- (1) This report summarizes the classification of revenue receipts using entries from general ledger receipt account series 2100 and 2200. The report provides a breakdown of revenue receipts by tax class for the current month and cumulative to date.
- (2) The information included in this report is: Tax Classification Regular Deposits:
  - a. Withholding tax current month and cumulative (cum) to date
  - b. Individual income tax current month and cum to date
  - c. Corporation income tax current month and cum to date
  - d. Excise tax current month and cum to date
  - e. Estate and gift tax current month and cum to date

- f. Carriers tax, CTA, current month and cum to date
- g. Unemployment tax, FUTA, current month and cum to date
- h. Total regular deposits current month and cum to date

- (3) Total to RACS 020 current month and cum to date.
- (4) Total difference between RACS 020 and revenue receipt report, current month and cum to date.
- (5) This report is produced during month end processing but may be generated separately for research purposes. To generate the report, select the RACS report main menu and the revenue receipt summary report from the month end sub menu.

3.17.63.14.8  
(03-06-2019)  
**Deposit Tickets and  
Debit Vouchers (RACS  
Report 017)**

- (1) This report lists DT/DVs used in support of the monthly RACS 020 report and also in support of the balancing of the statement of difference summary report and the deposit/disbursement reconciliation report. The listing provides a tool for matching DT/DVs against the Treasury collection voucher support listing and for isolating any discrepancies. All DT/DVs entered during the current accounting period that have not been previously reported are included on this listing based on preparation date. For each DT/DV provide:
  - a. ALC
  - b. Preparation date
  - c. Treasury number
  - d. Doc ID
  - e. DT or DV amount
- (2) Each debit voucher amount posts as a credit figure. In addition, the records sort by preparation month and after each month, a net total (DTs minus the DVs) generates:
  - a. The total number of DTs
  - b. The total amount of DTs
  - c. The total number of DVs
  - d. The total amount of DVs
  - e. The net total of DT/DVs

In addition, these journals are modified so they can be identified easily.

- (3) This report is produced during month end, but can be reviewed anytime throughout the month by selecting:
  - a. RRACS Reports main menu
  - b. Month End and DT/DV support listing menu option

3.17.63.14.9  
(03-06-2019)  
**Standard Form 224,  
Statement of  
Transactions (RACS  
Report 020)**

- (1) The statement of transactions gives a detailed account classification of collections, refund disbursements, refund check cancellations, and transactions processed for various field offices and reflected in Treasury accounts. RACS 020 (Statement of Transactions) serves as the basis for control accounting and for audit by GAO.

The Classification Transaction and Accountability (CTA) adjustment only requires the reclassification reporting that was formally Section I of the SF 224 process. All

reclassifications on the CTA adjustment must balance to zero between the Treasury account symbols. Sections II and III are replaced by the financial institution directly reporting the information to Treasury.

- (2) This report is automatically generated in EOM processing. It may also be generated separately by selecting:

1. Reports main menu
2. RACS 020 on the Month End menu

3.17.63.14.9.1  
(03-06-2019)

**Central Accounting  
Reporting System  
(CARS) Automated Bulk  
Upload Program**

- (1) As of October 2014, all IRS ALCs became CARS direct reporters. As a result, all disbursement, collection and IPAC transactions are reported directly to CARS from the financial institutions. Reports RACS 020 (Statement of Transactions), and 020A (Direct Report Transactions) are used to ensure the RRACS system is in balance. The RACS 020 and 020A reports list all CARS transactions and all direct-reported transactions to CARS, respectively. IRS only has the capability to send reclassifications to CARS using the Classification Transaction and Accountability (CTA) adjustments by the following methods:
- a. CARS bulk upload - HQ uploads the RACS 0118 report to CARS on the second workday to report all reclassifications for all of the service centers. The RACS 0118 upload mirrors the transactions reported on the RACS 020B (Reclassifications) report.
  - b. Manual reclassifications and any other further reclassifications needed following the bulk upload. These reclassifications are entered online through Treasury by the service center after the bulk upload is complete. The website is: <https://www.gwa.fms.treas.gov/gwa/Home>.
- (2) To obtain access to CARS, a user ID and password must be obtained from Fiscal Service. To create an identity (Single Sign On user ID and password):
- a. Access the self-enrollment page at: <https://reg.fms.treas.gov/selfenroll/register>
  - b. For additional help with CARS enrollment go to the "Getting Started with CARS" help website at: <https://www.fiscal.treasury.gov/cars/getting-started.html>.
  - c. The help desk is available Monday through Friday from 7:00 a.m. to 5:30 p.m. EST at: <https://www.fiscal.treasury.gov/cars/contact.html>.
- (3) The end of month balancing email from the service centers must be received in the HQ CFO mailbox on or before the 11:00 a.m. local time zone on the second workday of the new month.
- (4) After HQ CFO submits the original CARS submission according to procedures, agencies can submit a supplemental CTA reclassification, if needed, by the third workday. The supplemental CARS CTA reclassification does not replace the original CARS reclassification, but is used to make adjustments to it.
- (5) Changes must be manually input online in CARS through a CARS CTA supplemental reclassification after HQ CFO transmits the original. Supplementals will not be available after the third workday, unless requested by the Fiscal Service. If a supplemental is requested beyond the third workday it will cause a Treasury yellow or red scorecard and must be approved by HQ CFO before submitted to CARS.



- (6) The final RACS 020 and 020B Statement of Transactions report and the transmitted CARS Statement of Transactions must be signed and dated by the fifth working day of the month by the campus director, or his/her designee, as it reflects the campus director's accountability. A signed copy of the final RACS 020, 020B report, and the signed posted CARS statement of transactions copy is retained at the campus for use by GAO during its site audit.
- (7) All supplemental changes following the original CTA upload must have back up documentation to support these changes and be kept behind the signed RACS 020 and 020B report and the posted CARS Statement of Transactions copies. This should be retained at the campus for use by GAO during its site audit.

3.17.63.14.10  
(03-06-2019)

**Anti-Drug Special Fund  
Liability Report (RACS  
Report 022)**

- (1) The anti-drug special fund liability report lists the adjustments used to transfer monies to and from the anti-drug special fund account. This report also shows the refund amounts to state and local law enforcement agencies for reimbursement claims.
- (2) At the end of each month's accounting period, verify:
  - a. Amounts transferred to and from the anti-drug special fund account.
  - b. Disbursements made to law enforcement agencies for the current month.
  - c. Cumulative to date balance.

3.17.63.14.11  
(03-06-2019)

**Net Tax Refund Report  
(RACS Report 023)**

- (1) The Net Tax Refund Report (NTRR) provides the net total of confirmed refunds issued by line number, tax class and type of refund for each ALC serviced by the campus. Refunds initially confirmed but not classified are reported under ALC 9999, line 2. NTRR information is captured through window entry or electronic data transmission. The window series that captures data for the NTRR under ALC 9999 are the 2XX, 4XX and 5XX to journalize the following data:
  - a. Miscellaneous receipts refund repayments for principal and interest post to line 2
  - b. Refunds principal (20X0903) and interest (20X0904) post to line 2
  - c. Refund reversals post to line 2, principal and interest
  - d. Refund confirmations principal (20X0903) and/or interest (20X0904) post to line 2 under principal from the confirmation copies of SF 1166 (Voucher and Schedule of Payments)
  - e. Unidentified remittance miscellaneous fund applications for refund repayments of principal and/or interest post to line 2 under principal
  - f. Fund reclassification between refund principal and/or interest or another symbol to line 2
  - g. SF 1081 (Voucher and Schedule of Withdrawals & Credits) and journal vouchers that have appropriation symbols 20X0903 and/or 20X0904 post to line 2
- (2) After classification of a refund via window or refund match, the amount is transferred from ALC 9999, line 2, to the appropriate ALC and tax classification. The files load, but don't update the database until the confirmation journal posts and releases it. The report shows data by current month and cumulative to date. Separate reports are generated.
- (3) For each ALC, the appropriate types of refunds are listed by tax class. Each line entry on the report includes:



- a. Line name
  - b. Current principal items and amount
  - c. Current interest items and amount
  - d. Current total of principal and interest amounts
- (4) Within each tax class, the total items, principal and interest amounts are computed for each type of return:
  - a. Form 941 - lines 11 through 15
  - b. Form 942 - lines 16 through 20
  - c. Form 943 - lines 21 through 25
  - d. Form 1042 - lines 26 through 30
  - e. Total withholding - lines 11 through 30
  - f. Individual income - lines 1 through 7
  - g. Form 1041 - lines 31 through 35
  - h. Form 1065 - lines 36 through 40
  - i. Total individual income - lines 1 through 7 and 31 through 40
  - j. Corporation income - lines 61 through 68
  - k. Excise - lines 71 through 85
  - l. Estate tax - lines 41 through 45
  - m. Gift tax - lines 46 through 50
  - n. Railroad retirement tax - lines 51 through 55
  - o. Federal unemployment tax - lines 56 through 60
  - p. Grand total all regular refund - lines 1 through 7, 11 through 68 and 71 through 99. Line 9 is used as a memo entry for individual journalization for super EFT refunds and is captured and reported in line 2
- (5) The NTRR program can be run at any time during the month. To generate the NTRR, select:
  1. Reports main menu
  2. NTRR on the Month End sub menu
- (6) When the report is produced, review the consolidated current month report to ensure the grand total all refunds matches the net total of account symbols 20X0903 and 20X0904 reported on RACS 020 Statement of Transaction report. The NTRR agrees with the balances in general ledger accounts 2410 (Refund Repay Principal), 2420 (Refund Repay Interest), 5100 (Disbursements, Principal), and 5200 (Disbursements, Interest). The NTRR trial balance program generates computations at the end of each day.
- (7) The report must be signed by the operation manager.
- (8) This report is maintained in the campus as a permanent record of the net tax refunds.
- (9) The Line-No-Class and Line-Name-Class are as follows:

Line Number	Tax Class	Major MFTs	Type of Refund	Description and TCs
1	2	30, 20, 22	Ind Inc PY	Refund of overpayments from original settlement of prior year tax return (Forms 1040, 1040A, and 1040EZ.) A prior year refund is one occurring after the beginning of the 10th month after the tax period ending date.
2	2	30, 20, 22	Ind Inc CY	Refund of overpayments from original settlement of current year tax return (Forms 1040, 1040A, and 1040EZ). A current year refund is one occurring within and including the 9th month after the tax period ending date.
3	2	30, 20, 22	Ind Inc Aud Adj	Refund of tax return resulting from audit adjustment with a 47 document code (other than TC 305 or 309). Forms 1040, 1040A, and 1040EZ.
4	2	30, 20, 22	Ind Inc DP Adj	Refund of tax return resulting from data processing adjustment with a 54 document code (other than TC 295 or 299). Forms 1040, 1040A, and 1040EZ.
5	2	30, 20, 22	Ind Inc DP Tentative Carry Back	Refund of tax return resulting from DP Adjustment of a carryback or a tentative carryback claim - TC 295 or 299 with transaction date later than TC 305 or 309. Forms 1040, 1040A, and 1040EZ.
6	2	30, 20, 22, 65, 69	Ind Inc Other	Refunds from Forms 1040, 1040A, and 1040EZ resulting from causes other than lines 1-5, or 7 (includes a math error correction).
7	2	30, 20, 22	Ind Inc Aud TCB	Refund of tax return resulting from an audit adjustment of a carryback or tentative carryback claim - TC 305 or 309 with a transaction date later than TC 295 or 299. Forms 1040, 1040A, and 1040EZ.
9	2	30, 20, 22	Ind Inc EFT CY	Memo line
11	1	01,17	941 PY	Refund of employment tax from prior years.
12	1	01,17	941 CY	Refund of employment tax overpayment on Form 941 for current year returns.
13	1	01,17	941 DP Adj	Refund of employment tax return resulting from data processing adjustments.
14	1	01,17	941 Aud Adj	Refund of employment tax return resulting from audit adjustments.
15	1	01, 08, 17, 55	941 Other	Refund of employment tax return resulting from causes other than lines 11-14, from penalties and form 8804, e.g., when a return has not been filed for the tax period.

16	1	04, 18, 11	942 PY	Refund of employment tax overpayment on prior year Form 942.
17	1	04,18	942 CY	Refund of employment tax overpayment on current year Form 942.
18	1	04,18	942 DP Adj	Refund of employment tax overpayment resulting data processing adjustments.
19	1	04,18	942 Aud Adj	Refund of employment tax return resulting from audit adjustments
20	1	04,18	942 Other	Refund of employment tax return resulting from causes other than lines 16-19.
21	1	11,19	943 PY	Refund of employment tax overpayment on prior year Form 943.
22	1	11,19	943 CY	Refund of employment tax overpayment on current year Form 943.
23	1	11,19	943 DP Adj	Refund of employment tax return resulting from cases other than lines 21-24.
24	1	11,19	943 Aud Adj	Refund of employment tax return resulting from audit adjustments.
25	1	11,19	943 Other	Refund of employment tax return resulting from causes other than lines 21-24.
26	1	12	1042 PY	Refund of overpayment from prior year Form 1042.
27	1	12	1042 CY	Refund of overpayment from current year Form 1042.
28	1	12	1042 DP Adj	Refund of Form 1042 overpayment resulting from data processing adjustments.
29	1	12	1042 Aud Adj	Refund of Form 1042 overpayment resulting from audit adjustments.
30	1	12	1042 Other	Refund of Form 1042 overpayment resulting from causes other than lines 26-29.
31	2	05, 21	1041 PY	Refund of overpayment resulting from prior year Form 1041.
32	2	05, 21	1041 CY	Refund of overpayment resulting from current year Form 1041.
33	2	05, 21	1041 DP Adj	Refund of Form 1041 overpayment resulting from data processing adjustments.
34	2	05, 21	1041 Aud Adj	Refund of Form 1041 overpayment resulting from audit adjustments.
35	2	05, 21, 69	1041 Other	Refund of Form 1041 overpayment resulting from causes other than lines 31-34. Refund of Form 8697.

36	2	06, 35	1065 PY	Refund of overpayment resulting from prior year Form 1065.
37	2	06, 35	1065 CY	Refund of overpayment resulting from current year Form 1065.
38	2	06, 35	1065 DP Adj	Refund of Form 1065 overpayment resulting from data processing adjustments.
39	2	06, 35	1065 Aud Adj	Refund of Form 1065 overpayment resulting from audit adjustments.
40	2	06, 35	1065 Other	Refund of Form 1065 overpayment resulting from causes other than lines 36-39.
41	5	52, 53	706 PY	Refund of estate tax overpayment from prior year.
42	5	52, 53	706 CY	Refund of estate tax overpayment from current year.
43	5	52, 53	706 DP Adj	Refund of estate tax overpayment resulting from data processing adjustments.
44	5	52, 53	706 Aud Adj	Refund of estate tax overpayment resulting from audit adjustments.
45	5	52, 53, 77, 78	706 Other	Refund of estate tax overpayment resulting from causes other than lines 41-44.
46	5	51, 54	709 PY	Refund of gift tax overpayment from prior year.
47	5	51, 54	709 CY	Refund of gift tax overpayment from current year.
48	5	51, 54	709 DP Adj	Refund of gift tax overpayment resulting from data processing adjustments.
49	5	51, 54	709 Aud Adj	Refund of gift overpayment resulting from audit adjustments.
50	5	51, 54	709 Other	Refund of gift tax overpayment resulting from causes other than lines 46-49.
51	7	09, 71, 72	CTI PY	Refund of railroad retirement tax overpayment from prior year.
52	7	09, 71, 72	CTI CY	Refund of railroad retirement tax overpayment from current year.
53	7	09, 71, 72	CTI DP Adj	Refund of railroad retirement tax overpayment resulting from data processing adjustments.
54	7	09, 71, 72	CTI Aud Adj	Refund of railroad retirement tax overpayment resulting from audit adjustments.
55	7	09, 71, 72	CTI Other	Refund of railroad retirement tax overpayment resulting from causes other than lines 51-54.
56	8	10, 80	940 PY	Refund of federal unemployment tax overpayment from prior year.

57	8	10, 80	940 CY	Refund of federal unemployment tax overpayment from current year.
58	8	10, 80	940 DP adj	Refund of federal unemployment tax overpayment resulting from data processing adjustments.
59	8	10, 80	940 Aud Adj	Refund of federal unemployment tax overpayment resulting from audit adjustments.
60	8	10, 80	940 Other	Refund of federal unemployment tax overpayment resulting from causes other than lines 56-59.
61	3	02, 23, 31, 32, 33, 34, 38	Corp PY	Form 1120-Original Settlement-Refund of prior year tax return without remittance, where refund exceeds remittance amount, or where refund is equal to or less than amount of remittance received with return.
62	3	02, 23, 31, 32, 33, 34, 38	Corp CY	Form 1120-Original Settlement-Refund of current year tax return without remittance, where refund exceeds remittance amount, or where refund is equal to or less than amount of remittance received with return.
63	3	02, 23, 31, 32, 33, 34, 38	Corp DP Adj	Form 1120-Refund of tax return from data processing adjustments with a 54 document code (other than TC 295 or 299).
64	3	02, 23, 31, 32, 33, 34, 38	Corp Aud Adj	Form 1120-Refund of tax return from audit adjustments with a 47 document code (other than TC 305 or 309).
65	3	02, 23, 31, 32, 33, 34, 38, 69	Corp Other	Form 1120-Refund resulting from causes other than lines 61-64, 66-68.
66	3	02, 23, 31, 32, 33, 34, 38	Corp DP TCB	Form 1120-Refund of tax resulting from data processing adjustments on a carryback or tentative carryback claim-TC 295 or 299 with a transaction date later than TC 305 or 309.
67	3	07	Corp REMIC	Form 1066-Refund of tax resulting from F1066, U.S. Real Estate Mortgage Investment Conduit Income Tax Return.
68	3	02, 23, 31, 32, 33, 34, 38, 39	Corp Aud TCB	Form 1120-Refund of tax return resulting from an audit adjustment of a carryback or tentative carryback claim-TC 305 or 309 with a transaction date later than TC 295 or 299.
70	4	03, 45	Alcohol fuel	Credit for alcohol used as fuel.
71	4	03, 45	EX HTF Fuel Farm Use (gasoline)	Gasoline, Off Highway, and used on farm, F8849 with F4136.

72	4	03, 45	EX HTF Exempt Use (gaso-hol)	Gasohol Alcohol mixtures, F4136, Gasohol Claims: Interest allowed if it takes over 20 days to process. F8849 Quarterly Claims by F1065 Partnerships with F4136.
73	4	30, 45	EX HTF Non-Hwy/Other (diesel)	Diesel Fuel Public Law 95-618, Off-Highway Business Use.
74	4	03, 45	EX HTF Comm. Fishing (special motor fuel)	SMF on F8849 claims with F4136 Public Law 95-618 (1-1-79)
75	4	02, 05, 21, 22, 30, 32-34, 44, 67	EX HTF Taxicab Fuel	Qualified Diesel-Powered Highway Vehicle Purchase, F4136.
76	4	03, 45	EX HTF Buses	Diesel Fuel-Public Law 95-618 (1-1-79) F8849 Claims with F4136. Intercity, Local or School Buses, and Off Highway Business Use.
77	4	03, 45	EX AATF Mfgs. Tax	Gasoline exempt from tax being mixed with Alcohol.
78	4	03, 45	EX AATF Retls. Tax	Airport and Airway gasoline F8849 Claims with F4136.
79	4	03, 45	EX Other Aviation fuel	Aviation Fuels used for commercial Use, F4136.
80	4	03, 45	EX AATF Aircraft Use Tax	Passenger Ticket Tax Law Expired 12-31-1995.
81	4	40, 41	EX Alcohol	Repealed 8-23-88. Final TXPD 8809.
82	4	40, 41	EX Tobacco	IRS numbers other than 3X
83	4	03, 45	EX Retail	Retailers' excise tax if the largest liability refunded is Group 1 (Abstract numbers 9-13) in comparison with Group III (all other abstract numbers not designated.)
84	4	03, 45	EX Mfgs.	Excise tax refund if the largest liability is Group II (abstract numbers 32-49).
85	2	55	Assessment of Miscellaneous Penalties	Refunds resulting from non-return related civil penalties. Refund of Form 8278.
85	3	13		Refunds resulting from non-return related civil penalties. Refund of form 8278.
86	0-6	29	IRA Benefit Plans	Refunds on Form 5329.
86	0	74	IRA Benefit Plans	Refunds on Forms 5330, 5301, 5303.

86	6	74	IRA Benefit Plans	Refunds on Forms 5307, 5310, 5500, 5500C.
86	6	76	IRA Benefit Plans	Refunds on Form 5330.
87	3, 6	33	Exempt Organizations	Refunds on Form 990-C.
87	3, 6	34	Exempt Organizations	Refunds on Form 990-T.
87	4	67	Exempt Organizations	Refunds on Form 990EZ.
87	4, 6	67	Exempt Organizations	Refunds on Form 990.
88	4, 6	36	U.S. Fiduciary Inc. Estates & Trusts	Refunds on Forms 1041 and 1041A.
88	4, 6	37	U.S. Fiduciary Inc. Estates & Trusts	Refunds on Form 5227.
88	4, 6	57	U.S. Fiduciary Inc. Estates & Trusts	Refunds on Form 5227 and 6069.
88	6	89	U.S. Fiduciary Inc. Estates & Trusts	Refunds on Form 8612.
89	4, 6	44	Private Found.	Refunds on Form 990PF.
90	1	16	945 PY	Form 945 Return settlement for prior period. Form 945 on BMF at 1-1-94.
91	1	16	945 CY	Form 945 Return settlement for current period.
92	1	16	945 DP Adj	Form 945 DP Adjustment.
93	1	16	945 Aud Adj	Form 945 Audit Adjustment.
94	1	16	945 Other	Form 945 Other.
95	4, 6	50	Charities Excise Tax	Refunds on Form 4270.
95	6	66	Charities Excise Tax	Refunds on Form 4270.
96	4	63	Tax on Wagering	Refunds on Form 11C.
96	4	64	Tax on Wagering	Refunds on Form 730.
96	6	94	Tax on Wagering	Refunds on Form 11.



96	6	96	Tax on Wagering	Refunds on Form 11C.
96	6	97	Tax on Wagering	Refunds on Form 730.
97	6	81	Foreign Business	Refunds on Form 926.
98	6	56	Black Lung	Refunds on Form 990BL.
98	6	57	Black Lung	Refunds on Form 6069/5227.
99	4	3	Other	Refunds on Form 720.
99	4	60	Other	Refunds on Form 2290.
99	6	45	Other	Refunds on Form 720.
99	6	93	Other	Refunds on Form 2290.
99	6	46	Other	Refunds on Form 5734.
99	6	70	Other	Refunds on Form 5811.
99	6	27	Other	Refunds on Form 8725.

3.17.63.14.12  
(03-06-2019)

**The Net tax refund report (NTRR) Suspense Report (RACS Report 044)**

- (1) The NTRR suspense report provides the details for the suspense amount on the NTRR (RACS Report 023) for the fiscal year. Suspense amounts are monies not spread on the NTRR.
- (2) The total of this report must match the suspense total on the NTRR at month end. Before pulling month end reports, ensure no confirmed refunds are on this report.
- (3) If confirmed refunds are on the report, research the refund and ensure the spread information doc ID matches the refund doc ID.

3.17.63.14.13  
(03-06-2019)

**Informant Claim Reward Report (RACS Report 0128) (Ogden Only)**

- (1) The informant claim reward report provides a list of rewards by case number, date, schedule number and amount.
- (2) This report is produced monthly. The report lists the number of cases established, closed and adjusted for the current month.

3.17.63.14.14  
(03-06-2019)

**Photocopy Fee Report (RACS Report 0129)**

- (1) The photocopy fee report lists photocopy fee transactions by deposit, cancellation, reclass and refunds. Each transaction is listed by doc ID, prepared date and amount.
- (2) This report is produced monthly. It is the total amount for Treasury accounts symbols 20x5432 plus 20x5432.7.
- (3) Total 20x5432 plus 20x5432.7 amount must equal Daily trial account 2340 (photocopy fee) plus Daily trial account 5302 (photocopy fee, prior year). Contact the DBA to resolve any issues.

3.17.63.14.15  
(03-06-2019)

**IPACR Report (RACS  
Report 0130)**

- (1) The Intragovernmental Payment and Collection Receipt (IPACR) suspense report reports IPAC receipts by document number that are waiting to be applied. The IPACR suspense report lists IPAC receipts by accounts 4970 (Unapplied Refund Reversals), 4975 (Liability DOJ Receipts Kansas City Only), and 4985 (IPACR Suspense). Each transaction is listed by doc ID, beginning balance, adjusted amount and current balance.
- (2) This report is produced monthly.

3.17.63.14.16  
(03-06-2019)

**Seized, Acquired and  
Collateral Area Office  
Inventory Detail Report  
(RACS Report 135)**

- (1) The seized, acquired and collateral area office inventory detail report supports the area office inventory summary report. It provides a detailed list of each individual record in the deposit fund liability account 4720 (Sales of Seized Property Ogden Only), and the area office inventory accounts for a particular area office.
- (2) This report is separated into three groups:
  1. Area office
  2. Subtitles, such as acquired property, collateral held, etc.
  3. Doc ID (each one shows a total item count and amount)
- (3) Each record in this report lists each doc ID in order, original preparation date, and balance that is in open status.
- (4) Deposit fund liability account 4720 should equal the total proceeds from sales of seized property.
- (5) Area office inventory accounts:
  - a. Seized Property - For each area requested, on each item that is related to general ledger account 3300 (Seized Property, Ogden Only), print the doc ID, the preparation date and the inventory amount.
  - b. Total Seized Property - Items - For each area requested, total each doc ID that is considered open and is related to general ledger account 3300. Amount - For each area requested, total all inventory amounts that are considered open and are related to general ledger account 3300.
  - c. Use the same methodology for the account 7100 (Acquired Property), and account 3200 (Collateral Held, Ogden Only), as in above 5 a) and b).
- (6) This report is produced and issued monthly to the appropriate areas.
- (7) Send copies of the area office inventory report to the appropriate area with a memo requesting confirmation or noted discrepancies. It is not necessary to send the entire report to each area.
- (8) This report is disposed/destroyed one year after each semi-annual verification.

3.17.63.14.17  
(03-06-2019)

**Offer-in-Compromise  
Area Office Inventory  
Detail Report (RACS  
Report 136)**

- (1) The OIC area office inventory detail report supports the area office inventory detail report. It provides a detailed list of each individual record in the deposit fund liability account 4710 (Offers-in-Compromise Cincinnati Only) and the area office inventory accounts for Brookhaven, Cincinnati or Memphis.
- (2) Deposit Fund Liability Account - Total OIC - Lists each doc ID in order, original prepared date, and balance that is in open status. This report should equal account 4710, (Offers-in-Compromise Cincinnati Only).

- (3) This report is produced and issued monthly to the appropriate areas (the one that maintains the account, and to BSC and MSC collections). The report is sorted by area office order, then doc ID order.
- (4) Collection reconciles all discrepancies relating to OIC monthly, as required. To generate the report, select:
  1. Reports main menu
  2. OIC inventory detail report from the month end sub menu.
- (5) Send copies of the OIC inventory detail report to collection with a memo requesting confirmation or noted discrepancies.
- (6) Responses, either agreeing to the inventory report or reconciling discrepancies, are sent to accounting within 30 days after receiving the report. Accounting ensures all responses are received, and completes reconciliation procedures not later than 60 days after the listing was issued.
- (7) This report is disposed/destroyed one year after each semi-annual verification.

3.17.63.14.18

(03-06-2019)

**Miscellaneous Deposit  
Inventory Detail Report  
(RACS Report 137)**

- (1) The miscellaneous deposit inventory detail report supports the field inventory detail report. It provides a detailed list of each individual record in the deposit fund liability account 4730, and the miscellaneous deposits funds for each field.
- (2) Total miscellaneous deposit funds lists each doc ID in order, original prepared date, and balance that is in open status. This report should equal account 4730 (miscellaneous deposit fund).
- (3) The report is sorted in field office order, then in doc ID order.
- (4) The report is produced monthly and issued to the area that maintains the Form 2236 (Deposit Fund Record-Miscellaneous Deposit Funds), and quarterly to the resident agent in charge (formerly known as chief of criminal investigation), or any other office concerned according to case history, to ascertain what disposition should be made of the payments.
- (5) The area maintaining the miscellaneous deposits issues a memo to the resident agent in charge. The memo includes:
  - a. Taxpayers name
  - b. EIN/SSN
  - c. Tax class
  - d. Tax period
  - e. Amount
  - f. Remarks column for notations

Responses must be returned to this area within 30 days.

- (6) Responses, either agreeing to the inventory report or reconciling a discrepancy, are forwarded to accounting within 30 days after receiving the report. This ensures all responses are received, and reconciliation procedures are completed within 60 days after the report was issued.
- (7) This report is disposed/destroyed one year after each semi-annual verification.

- 3.17.63.14.19  
(03-06-2019)  
**IPACD Report (RACS Report 138)**
- (1) The Intragovernmental Payment and Collection Disbursement (IPACD) report tracks IPAC disbursements transaction, by doc ID, waiting to be applied to the tax class account. The IPACD report lists IPAC disbursements by accounts 4970 (Unapplied Refund Reversals), 4975 (Liability DOJ Receipts, Kansas City Only), and 4985 (IPACR Suspense). Each transaction is listed by doc ID, beginning balance, adjusted amount, and current balance.
  - (2) This report is produced monthly. The current month activity equals the current balance on the daily trial balance report.
- 3.17.63.14.20  
(03-06-2019)  
**Insolvency Suspense Report (RACS Report 139)**
- (1) The insolvency suspense report tracks insolvency receipts, sorted by document number for those having unclassified funds and waiting to be applied to the correct tax class account. This report lists the receipts in the suspense account 4625 (Insolvency Suspense). Each transaction is listed by doc ID, beginning balance, adjusted amounts and current balance.
  - (2) This report is produced monthly. The current month activity equals the current balance on the daily trial balance report.
- 3.17.63.14.21  
(03-06-2019)  
**Passive Foreign Investment Company Suspense Report (RACS Report 144)**
- (1) The Passive Foreign Investment Company (PFIC) suspense report tracks PFIC receipts and is sorted by document number for those having unclassified funds and waiting to be applied to the correct tax class account. This report lists the receipts in the suspense account 4626 (PFIC Suspense). Each transaction is listed by doc ID, beginning balance, adjusted amounts, and current balance.
  - (2) This report is produced monthly. The current month activity equals the current balance on the daily trial balance report.
- 3.17.63.14.22  
(03-06-2019)  
**Standard Form 224 Detail Report (RACS Report 145)**
- (1) The SF 224 detail report shows the detailed transactions of SF 224 Statement of Transaction (RACS 020). It reports the journal transactions for the month and by TAS.
  - (2) This report may be used as a tool to detect any questionable reporting for each TAS listed on the monthly RACS 020.
- 3.17.63.14.23  
(03-06-2019)  
**Identity Theft (IDT) Erroneous Refund (ER) Reports 155A, 155B, 155C**
- (1) RACS Report 155A, IDT ER Monthly Activity
  - (2) RACS Report 155B, IDT ER Year-to-Date Summary
  - (3) RACS Report 155C, IDT ER Open Cases
  - (4) These reports replaced the IDT Summary Report 155. The IDT 155 Summary Report is now disabled.
- 3.17.63.14.23.1  
(03-06-2019)  
**IDT ER Monthly Activity Report (RACS Report 155A)**
- (1) Only reports ID theft monthly activities with doc ID, date, beginning balance and current balance.
  - (2) Captures ID theft current month activities posted to IRS account 1545, ID theft erroneous refund.
  - (3) Generated in an electronic format accessible by database administrators (DBA). DBA users do have the option to print report 155A when needed on the V drive.

- (4) ID theft erroneous refund transactions is aggregated by doc ID.
- (5) Additional ID theft transactions with the same doc ID for the reporting month are displayed in the current balance calculation.
- (6) The beginning balance of cases opened in the month, monthly adjusted amount, and current balance for the reporting month is found at the bottom of the report.
- (7) Each unique end of day (EOD) ID theft doc ID with current month activity is displayed.
- (8) Displays a flag (\*) next to any doc ID that has an original batch posting transaction date (journal control date) older than five years.

3.17.63.14.23.2  
(03-06-2019)

**IDT ER Year-to-Date  
Summary Report (RACS  
Report 155B)**

- (1) This report contains the summary of all ID theft transactions to include beginning balance, adjusted amount and current balance.
- (2) The current month activity amount equals the daily trial IRS account 1545, ID theft erroneous refunds balance.
- (3) This report is included on the submission processing center (SPC) reports main menu in the miscellaneous cont'd tab. All users can print this report.

3.17.63.14.23.3  
(03-06-2019)

**IDT ER Open Cases  
Report (RACS Report  
155C)**

- (1) This report captures IDT open cases including doc ID, date, beginning balance and current balance.
- (2) This report is included on the SPC reports main menu in the miscellaneous cont'd tab. It is generated in an electronic format accessible by the DBA. DBA users can print this report by saving a copy from the V drive.
- (3) Any open case having a current balance is included on the report. Each unique EOD ID theft doc ID open case is summarized once by including the doc ID, date (case opening date/batch posting date), beginning balance (the case's opening balance 1545 DR ), and current balance.

3.17.63.14.24  
(03-06-2019)

**Taxpayer Assistance  
Center (TAC) Cash  
Deposits (Area Office  
Remittance Reports)**

- (1) Effective March 31, 2010, each TAC depositing cash has a unique 3-digit number that is displayed on the area office remittance register (AORR).
- (2) To balance the daily cash deposits, compare the total of dollars deposited to the OTCnet System to the dollar total credited to taxpayer accounts on the AORR. To digitally sign Form 2424 (Account Adjustment Voucher) for specific situations, follow these procedures:  
Out of Balance:
  - a. Receive Form 2424 digitally signed from TAC office
  - b. Pen and ink AORR (EOD1640)
  - c. Prepare Form 4028 (SCCF Adjustment Record, Format Code 216)
  - d. Release Form 4028 to Data Control and Form 2424 through the pipeline
 Out of balance C mode:
  - a. Prepare Form 2158 (Credit Transfer Voucher) to transfer out to receiving campus.
 Gaining Site:
  - a. Transfer in and balance Form 2158 to AORR (EOD1640)

