



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

4.4.24

DECEMBER 15, 2021

EFFECTIVE DATE

(12-15-2021)

PURPOSE

- (1) This obsoletes IRM 4.4.24, AIMS Procedures and Processing Instructions, Payments and Remittances.

MATERIAL CHANGES

- (1) The material in this IRM is not part of the validity and consistency of AIMS and is being obsoleted. Changes are reflected in the table below.

IRM 4.4.24	Current IRM
IRM 4.4.24.1, Introduction	This IRM is being obsoleted or moved to various other IRMs.
IRM 4.4.24.2, Form 3244-A	Information can be found in IRM 4.20.1.3.2, Process Payment Received
IRM 4.4.24.3, Securing Remittances for Transit	Information can be found in IRM 3.8.47.4.3, Secure a Remittance for Transit
IRM 4.4.24.4, What is an Acceptable Form of Remittance?	Information can be found in IRM 3.8.45.5.2.1, Acceptable Remittance
IRM 4.4.24.5, Remittance Not Payable to United States Treasury	Information can be found in IRM 3.8.45.5.3, Remittance Not Payable to United States Treasury
IRM 4.4.24.6, IRC Section 6603 Deposits (formerly known as Cash Bond)	Information can be found in IRM 4.20.1.3.1 (4), Request Full Payment
IRM 4.4.24.6.1, Is the Remittance a Payment of Tax or an IRC Section 6603 Deposit?	Information can be found in IRM 4.20.1.3.1 (4), Request Full Payment
IRM 4.4.24.6.2, Cash Bond Converted to IRC 6603 Deposit	Information can be found in IRM 4.20.1.3.1 (4), Request Full Payment
IRM 4.4.24.6.3, IRC 6603 Deposits Received Prior to Issuance of Notice of Deficiency	Information can be found in IRM 4.20.1.3.1 (4), Request Full Payment
IRM 4.4.24.6.4, Completion of Form 3244-A for IRC 6603 Deposits	Information can be found in IRM 4.20.1.3.1 (4), Request Full Payment
IRM 4.4.24.7, Single Remittance of 50 Million Dollars or More	Information can be found in IRM 3.8.45.7.29, Single Remittances of 50 Million Dollars or More
IRM 4.4.24.8, Payments of \$100,000 or More	Information can be found in IRM 21.3.4.7.6, Large Dollar Non-Cash Payments

IRM 4.4.24	Current IRM
IRM 4.4.24.8.1, Manager's Responsibility	Information can be found in IRM 1.4.11.7, Payment Processing - Manager's Responsibility
IRM 4.4.24.9, Payment Received Prior to Issuance of Notice of Deficiency	Information can be found in IRM 4.8.9, Technical Services, Statutory Notice of Deficiency
IRM 4.4.24.10, Payment Received After Issuance of Notice of Deficiency	Information can be found in IRM 3.8.47, Manual Deposit for Field Office Payment Processing and IRM 3.10.72, Campus Mail and Work Control - Receiving, Extracting, and Sorting
IRM 4.4.24.11, Routing Criminal Restitution Payments	Information can be found in IRM 3.8.45.7.26, Department of Justice/Criminal Restitution Program Payments (Kansas City Submission Processing Campus Only)
IRM 4.4.24.12, Routing Offshore Voluntary Disclosure Program Payments	Information can be found in IRM 3.8.45.32, Voluntary Disclosure Practice (VDP) Payment Processing at Austin Submission Processing Center
IRM 4.4.24.13, Voluntary Payments after Assessment Statute Expiration	Information can be found in IRM 3.8.45.7.42, Processing Taxpayer Voluntary Payments on Closed Statute Years (Ogden Only)
IRM 4.4.24.14, Lost Payment Procedures and Replacement Checks	Information can be found in IRM 21.3.4.7, Remittance Processing
IRM 4.4.24-1, Preparation of Form 3244-A	Information can be found in IRM 4.20.1.3.2 Process Payment Received

EFFECT ON OTHER DOCUMENTS

IRM 4.4.24, dated 07-31-2014, is obsolete as of the IRM effective date.

AUDIENCE

Large Business and International (LB&I), Small Business/Self Employed (SB/SE), Wage and Investment (W&I), Appeals and Tax Exempt and Government Entities (TEGE) employees

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