



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

3.17.15

SEPTEMBER 14, 2023

EFFECTIVE DATE

(10-01-2023)

PURPOSE

- (1) This transmits revised IRM 3.17.15, Accounting and Data Control, Accounting Reports Analyst - Responsibilities.

MATERIAL CHANGES

- (1) 3.17.15.1, Program Scope and Objectives, updated titles to reflect organizational changes.
- (2) 3.17.15.1.1, Background, added requiring all IRM deviations to follow procedures in IRM 1.11.2.2.4.
- (3) 3.17.15.1.3, Responsibilities, updated titles to reflect organizational changes.
- (4) 3.17.15.1.3.2, Senior Associate CFO for Financial Management and Associate CFO for Revenue Financial Accounting, updated titles to reflect organizational changes.
- (5) 3.17.15.1.3.3, Revenue Accounting Operations Office, updated titles to reflect organizational changes.
- (6) Prior 3.17.15.11, Points of Contact, section removed.
- (7) Prior 3.17.15.9.5, CFO Score Card-Trace-ID Effective March 2022, no longer scored, section removed.
- (8) 3.17.15.9.6, CFO Score Card - Suspense Accounts - 20F3885 Process, recipient of red card notice updated to reflect organizational changes.
- (9) Prior 3.17.15.10, Trace ID Annually (March), no longer required, section removed.
- (10) Prior 3.17.15.10.1, Trace ID Review Procedures Effective March 2022, no longer required, section removed.
- (11) 3.17.15.6.1, Procedures for End of Month Reports (EOM), updated accounts to reflect current procedures.
- (12) 3.17.15, Accounting Reports Analyst - Responsibilities, minor editorial changes were made throughout the IRM.

EFFECT ON OTHER DOCUMENTS

IRM 3.17.15, Accounting Reports Analyst - Responsibilities, "dated August 18, 2022, effective October 1, 2022," is superseded. No Interim Procedural Updates (IPU's) were issued between October 1, 2022 and October 19, 2023.

AUDIENCE

CFO Reports Analysts for Submission Processing Centers (SPCs).

Michael V. Gomes
Associate CFO for Revenue Financial Accounting

3.17.15

Accounting Reports Analyst - Responsibilities

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3.17.15.1
(09-14-2023)
Program Scope and Objectives

- (1) The reports analyst is assigned to the CFO. This position is the central point of information and coordination for accounting reports and accounting related issues.
- (2) Purpose: This position is to ensure the integrity, data and reporting for the director of Submission Processing and CFO.
- (3) Audience: Provides instructions for use by reports analysts.
- (4) Policy Owner: Associate CFO for Revenue Financial Accounting.
- (5) Program Owner: Financial Management, Revenue Accounting Operations office.
- (6) Primary Stakeholders: CFO reports analysts
- (7) Program Goals: To monitor, analyze and review accounting program reports and documents, ensuring accuracy and timely submission.

3.17.15.1.1
(09-14-2023)
Background

- (1) IRM 3.17.15, Accounting Reports Analyst - Responsibilities, provides instructions to reports analysts at the Service Processing Center (SPC). Its primary use is for maintaining subsidiary accounts, internal controls and Accounting Control Operation reports. These controls are necessary to comply with all administrative and legal requirements of the IRS, Department of the Treasury and the Government Accounting Office (GAO).

Note: IRM deviations must follow IRM 1.11.2.2.4, Internal Revenue Manual (IRM) Process, when procedures deviate from the IRM.

3.17.15.1.2
(09-20-2019)
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. *31 USC 3512, Executive Agency Accounting and other Financial Reports and Plans*
 - c. *44 USC 3309, Preservation of Claims of Government Until Settled in Government Accounting Office (GAO)*
 - d. *5 USC 552a, The Privacy Act of 1974*

3.17.15.1.3
(09-14-2023)
Responsibilities

- (1) This section provides responsibilities for:
 - a. CFO and Deputy CFO
 - b. Senior Associate CFO for Financial Management and Associate CFO for Revenue Financial Accounting
 - c. Revenue Accounting Operations office
 - d. Custodial HQ Accounting
 - e. Enterprise Computing Center, Martinsburg (ECC-MTB)
 - f. Submission Processing Campus
 - g. CFO Reports Analyst and Campus Accounting

3.17.15.1.3.1
(06-19-2020)
CFO and Deputy CFO

- (1) The CFO and Deputy CFO are responsible for establishing financial policy for the management and reporting of custodial assets.

- 3.17.15.1.3.2
(09-14-2023)
Senior Associate CFO for Financial Management and Associate CFO for Revenue Financial Accounting
- (1) The Senior Associate CFO for Financial Management and Associate CFO for Revenue Financial Accounting are responsible for ensuring and maintaining compliance with custodial revenue policy and procedures, including providing direction on financial management. They are responsible for ensuring financial products are properly presented and maintained while ensuring financial systems and reports are compliant with federal standards.
- 3.17.15.1.3.3
(09-14-2023)
Revenue Accounting Operations Office
- (1) The Revenue Accounting Operations office is responsible for ensuring proper accounting and timely reporting of IRS custodial activities, developing and issuing custodial revenue policy for custodial accounting operations and financial reporting.
- 3.17.15.1.3.4
(07-02-2021)
Custodial HQ Accounting
- (1) The Custodial HQ Accounting section is responsible for coordinating revenue accounting activities which focuses on CFO headquarters and CFO RACS Unit's accounting transactions and reconciliations.
- 3.17.15.1.3.5
(06-19-2020)
Enterprise Computing Center, Martinsburg (ECC-MTB)
- (1) The Enterprise Computing Center, Martinsburg (ECC-MTB) oversees and is responsible for:
- a. Maintaining Master File (MF) and Customer Account Data Engine (CADE) records for taxpayers.
 - b. Accounting and data control for Individual Master File (IMF), Business Master File (BMF) and CADE records.
 - c. Processing systemic accounting adjustments, transactions and abstracts of revenue receipts.
 - d. Maintaining a Reciprocal Accounting Control Record (RACR) with each campus.
 - 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.
- 3.17.15.1.3.6
(09-20-2019)
Submission Processing Campus
- (1) Each SPC 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 campus is responsible for:
- a. Maintaining a general ledger and subsidiary records, reconciling the general accounts and subsidiary reports or files each month.
 - b. Controlling all accounting documents within the campus for entry to the BMF, IMF, NMF accounts 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. As necessary, initiating or processing account transfers, account adjustments, debit or credit transfers, statutory clearances, etc., related to BMF, IMF and NMF accounts.
 - e. Receiving and initiating controls for schedules of manual refunds, transcripts, accounting reports and other accounting documents, as required.

3.17.15.1.3.7
(08-18-2022)

**CFO Reports Analyst
and Campus Accounting**

- (1) CFO reports analysts and SP Campus Accounting operations are jointly responsible for utilizing the procedures outlined in this IRM and other related IRMs to accomplish the task of providing controls necessary to comply with all administrative and legal requirements set by the IRS, GAO and the Department of Treasury.
- (2) These controls are maintained by submitting required documentation verifying the financial transactions of each individual campus through the review and analysis of accounting reports and ledger accounts.

3.17.15.1.4
(10-01-2018)

**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 safeguard against waste, fraud and abuse.
- (2) Program effectiveness: Managers are responsible for conducting operational or management control reviews to identify weakness 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 reports analyst.

3.17.15.1.5
(06-19-2020)

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 provides:
 - 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, properties and other assets for which the agency is responsible, including appropriate internal audits.
 - 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 as required by the President or other designated authorities.
 - e. Suitable integration of 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 United States. Historically, these have been reflected in the GAO Policy and Procedures Manual for the 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 encourages the development of sound accounting practices within each executive agency in terms of financial information and control. This joint program sponsored by the Comptroller General,

Secretary of Treasury, and the Director of the OMB provides guidance to execute 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 considers various areas of responsibility involved, the elimination of overlapping operations and paperwork 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 Fiscal Service is accomplished primarily by the submission of monthly reports of deposit and classified collections and of disbursements from refund appropriations.

3.17.15.1.6
(06-19-2020)

Terms/Definitions

- (1) The following terms and definitions apply to this program.
 - a. **Abatement** - The reduction or elimination of an assessment.
 - b. **Accounting** - An information activity that measures, processes and communicates financial information about an identifiable economic entity.
 - c. **Account Balance** -The difference in dollars between the total debit footing and total credit footing of an account.
 - d. **Accounting Cycle** - Sequence of steps followed in the accounting process, from analyzing transactions to preparing financial statements and closing the accounts.
 - e. **Accounting Period** - Time covered by financial statements, usually annual, quarterly or monthly. The annual financial statements are on a fiscal year basis.
 - f. **Accrual** - The recognition of an expense that has been incurred or a revenue that has been earned but that has not yet been recorded.
 - g. **Accrual Accounting** - The act of recording financial effects on an enterprise of transactions and other events in the periods in which these transactions and events occur rather than only in periods in which cash is received or paid by the enterprise.
 - h. **Accrued Expenses** - Expenses that have been incurred but are not recognized in the accounts, necessitating an adjusting journal entry; unrecorded expenses.
 - i. **Adjusting Entries (Adjustments)** - Entries made to apply accrual accounting to transactions that span more than one accounting period.
 - j. **Agency Location Code (ALC)** - Eight-digit Treasury identifier assigned by Bureau of the Fiscal Service (Fiscal Service) for Treasury reporting purposes. The first 2 digits identify the department or agency, the third and fourth digits identify the particular bureau in the department and the remaining 4 digits identify the particular agency account section within that bureau.
 - k. **Appropriation** - An act of Congress that provides budget authority to federal agencies to incur obligations and to make payments out of the Treasury.
 - l. **Appropriation Symbol** - Former name of the Treasury Account Symbol. Treasury designations for proper assignment and reporting of monies.
 - m. **Assets** - Probable future economic benefits obtained or controlled by a particular entity for past transactions or events.
 - n. **Assessment** - Taxes assessed, penalties and interest charged to an account.
 - o. **Assessment Statute Expiration Date (ASED)** - The date the statutory period for assessing tax ends. The time frame for assessing tax is

- normally three years from the due date, or three years from the date a return is filed, whichever is later. IRC Section 6501.
- p. **Attributes** - Information appended to a financial transaction or account that identifies such things business object class, federal-non-federal as in Frontier attributes.
 - q. **Audit Trail** - The documentary evidence of written approval by key people in a business in routinely reviewing and verifying expenditures before a payment is made.
 - r. **Balance Sheet** - A statement of net assets and liabilities.
 - s. **Batch Process** - Computer processing of business transactions and preparation of financial reports in which processing tasks are scheduled in a logical order.
 - t. **Classification** - The process of assigning all transactions to the appropriate accounts. All amounts of revenue collected during a current fiscal year will be controlled and reported by the tax class application.
 - u. **Closing (Closeout) Entries** - Journal entries made at the end of an accounting period before the next accounting period is opened.
 - v. **Collection Statute Expiration Date (CSED)** - The date the statute expires for collection of tax, penalty or interest. The CSED is ten (10) years from the assessment date 23C date of the posting of the original return (transaction code (TC) 150).
 - w. **Compound Entry** - A journal entry that has more than one debit and /or credit entry.
 - x. **Contra Account** - An account whose balance is offset from an associated account in the financial statements.
 - y. **Control Account** - An account in the general ledger that summarizes the total balance of a group of related accounts in a subsidiary ledger.
 - z. **Current Liabilities** - Obligations due within the normal operating cycle of the business not to exceed one year.
 - aa. **Custodial Detail Data Base (CDDDB)** - The CDDDB is an enhancement to the Financial Management Information System created to track all individual payments that comprise a deposit ticket and balance the individual transactions against the deposit ticket totals which have been entered into the RRACS general ledger. It also includes refund transactions and unpaid assessments.
 - ab. **Daily Posting Summary** - Summarizes each accounting transaction that successfully posted to and updated the database. This listing will be considered the transaction journal for accounting purposes and the permanent record for research, audit trails, etc.
 - ac. **Debit Voucher** - SF 5515 - summary document used by a bank to control returned dishonored checks or to adjust deposit tickets.
 - ad. **Deposit Ticket** - SF 215/SF 215A - summary document issued by a bank for the purpose of summarizing and classifying collections received for a specific deposit date.
 - ae. **Disbursement Accounts** - Series of accounts that record monies disbursed as refunds of previously collected revenue or funds.
 - af. **Document Locator Number (DLN)** - A controlled number assigned to every return or document input through the Automated Data Processing (ADP) system. The fourteenth (last) digit is the year of processing and is assigned by the campus computer at the time of the original input. The DLN is used to control, identify and locate documents processed in the ADP system.

The format of a DLN is as follows:

- First 2 digits - Filing Location Code (FLC)
 - Third digit - Tax Class
 - Fourth and Fifth digits - Document Code (Doc Code)
 - Sixth, Seventh and Eighth digit - Julian Date
 - Ninth, Tenth and Eleventh digits - Block Number
 - Twelfth and Thirteenth digits - Serial Number
 - Fourteenth digit - Year the DLN was assigned
- ag. **Earned Income Tax Credit (EITC)** - A tax credit for certain people who work and have earned income.
- ah. **End of Day Routine** - The process used to ensure that the database is in balance at the end of each work-day and ready to be backed up at Enterprise Computing Center (ECC) Detroit. Daily reports are also generated.
- ai. **Enterprise Computing Center (ECC)** - The computing site primarily responsible for maintenance of the Master File records for each taxpayer and for the electronic processing of related inputs and outputs.
- aj. **Erroneous Refund Statute Expiration Date (ERSED)** - Expires two years from the date of the refund (T C 846/840) if caused by the IRS or five years from the date of the refund (TC 846/840) when it is proven that the refund was issued due to fraud or misrepresentation of material fact by the taxpayer.
- ak. **Expenses** - Outflows or other using up of assets or incurrence of liabilities from delivering or producing goods, rendering services or carrying out of other activities that constitute the enterprise's ongoing major or central operations.
- al. **FACTS II Trial Balance** - The Federal Agencies' Centralized Trial-Balance System (FACTS II) is a computer program that allows agencies to submit one set of accounting data. This data includes mostly budgetary information that is required for the Report on Budget Execution and Budgetary Resources (SF 133), the End-Year Closing Statement (BFS 2108) and much of the initial data that will appear in the prior year column of the Program and Financing (P&F) Schedule of the President's Budget.
- am. **Federal Financial Management Improvement Act (FFMIA) of 1996** - Public Law 104-208, Title VIII (31 USC. 3512 note) was intended to advance federal financial management by ensuring that federal financial management systems can and do provide reliable, consistent disclosure of financial data and that they do so on a basis that is uniform across the federal government from year to year consistently using professionally accepted accounting standards.
- an. **Federal Financial Management System Requirements (FFMSR)** - FFMSR specifies the mandatory functional and technical requirements that agency financial management systems must meet to be considered compliant with federal standards as mandated by the Federal Financial Management Improvement Act (FFMIA).
- ao. **Financial Event** - Any occurrence having financial consequences to the federal government related to the receipt of appropriations or other financial resources; acquisition of goods or services; payments or collections; recognition of guarantees, benefits to be provided, or other potential liabilities or other reportable financial activities.
- ap. **Financial Position** - The economic resources belonging to a company and the claims against those resources at a point in time.
- aq. **Financial Reporting Process** - Ensures that the system provides the basic reports and on-line information access needed to review financial information and to fulfill central agency reporting requirements.

- ar. **Financial Statement** - A presentation of financial data and information from the results of operations and cash flows or changes in financial position.
- as. **Financial Transaction** - Economic events that affect the financial position of the business entity.
- at. **Fiscal Year** - Any 12 month accounting period used by an enterprise. For reporting purposes, a fiscal year extends from October 1 through September 30.
- au. **Fiscal Year-End Processing** - The process by which fiscal year-end reports are generated after verifying September month-end reports and all nominal account balances are closed out.
- av. **FRONTIER** - A Treasury Department data warehouse which receives monthly uploaded financial accounting and budgetary data from subordinate bureaus and other reporting entities within the department.
- aw. **General Ledger** - A record containing all accounting transactions aggregated from posted journal entries from subledgers and organized by chart of accounts.
- ax. **General Ledger Account** - The basic system of record for accounting data used for financial statement reporting. There is a separate account for each asset, liability, and component of owner's equity, including revenues and expenses.
- ay. **Government On-line Accounting Link System II** - Government On-Line Accounting Link System II (GOALS II) is the system that allows Fiscal Service to receive agency accounting data and forward it to various systems within Fiscal Service for final processing and to distribute agency accounting reports.
- az. **Intragovernmental Payment and Collection System (IPAC)** - Intragovernmental Payment and Collection System. All IPAC receipts are reflected in Account 2910. IPAC amount will be reported on SF 224.
- ba. **IPACD** - This report tracks IPAC disbursements by Document (Doc) ID waiting to be applied. The IPACD reports lists IPAC disbursements by Accounts 4970, 4975 and 4985. Each transaction is listed by Doc ID, beginning balance, adjusted amount and current balance. This report is produced monthly. The current month activity equals the current month balance on the Daily Trial Balance report.
- bb. **IPACR** - This report tracks IPAC receipts by document number, that are waiting to be applied. The IPACR report lists IPAC receipts by Accounts 4970, 4975 and 4985. Each transaction is listed by Doc ID, beginning balance report. This report is produced monthly. The current month activity equals the current balance on the Daily Trial Balance report.
- bc. **IRS Account** - RRACS General Ledger Account
- bd. **Joint Financial Managers Improvement Program (JFMIP)** - A joint undertaking of the: U.S. Department of the Treasury; Government Accountability Office (GAO); Office of Management and Budget (OMB); and Office of Personnel Management (OPM), working in cooperation with each other, with other agencies and with the private sector, to improve financial management in the federal government.
- be. **Journal** - A detailed, chronological record of all financial transactions of a business.
- bf. **Journal Entry** - A separate entry in a journal used to record a transaction.
- bg. **Ledger** - A file of all accounts within an enterprise, arranged as in the chart of accounts.
- bh. **Ledger Classification** - 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 type of input documents.
- bi. **Ledger Entry** - An entry into the General Ledger.
 - bj. **Liabilities** - The financial obligations of an enterprise.
 - bk. **Memo Entry** - A written record that supports journal entries without postings to the general ledger.
 - bl. **Month End Closing** - A set of procedures that must be followed to close out the month, generate reports and set up the database for the next month's transactions. Per the initiative set forth by the Secretary of the Treasury, these procedures should be started on the second workday after the close of the accounting month.
 - bm. **Nominal Account** - Accounts showing the accumulation of revenue and expenses for only one accounting period. Nominal accounts roll into Account 9998 at the end of each fiscal year leaving this account at zero.
 - bn. **Non-Tax Receivables** - The net total of non-tax monies posted on Master File and CADE that have an outstanding module balance.
 - bo. **Notes to the Financial Statements** - A section of the corporate annual report containing notes that aid the user in interpreting the financial statements.
 - bp. **Office of Management and Budget (OMB) Circular A-127, Financial Management Systems** - Requires financial management systems to reflect an agency-wide financial information classification structure that is consistent with the U.S. Standard General Ledger (SGL), provides for tracking of specific program expenditures and covers financially related information.
 - bq. **Opening Balances** - Beginning balances for all real accounts at the start of the fiscal year.
 - br. **OTCnet** - Over the Counter Network the application that automates the over-the-counter deposit process.
 - bs. **Other Assets** - Assets owned by a company other than current assets and property, plant and equipment.
 - bt. **Posting** - The process of transferring journal entry information from the journal to the ledger.
 - bu. **Posting Number** - Same as a journal number assigned by the system, comprised of a window number (3 digits), the system date (MMDDYY) and a number (3 digits) increments each time a transaction is posted using the window (e.g., 210-102201-0001).
 - bv. **Post Closing Trial Balance** - A trial balance prepared at the end of an accounting period after all adjusting and closing entries have been posted. It serves as the final check in the balance of the ledger.
 - bw. **Real Account (permanent account)** - The accounts where balances are not canceled out at the end of an accounting period but are carried over to the next period. These accounts appear on the post-closing trial balance and the statement of condition (balance sheet).
 - bx. **Receipt Account** - Series of accounts used to record the receipt of and the accountability for monies received for deposit into the Treasury. The accounts are listed by type of receipt received and represented by the Treasury Account Symbol (TAS).
 - by. **Reclassification** - Adjustments made to correct tax classifications of revenue.
 - bz. **Reconciliation** - The act of ensuring that the total of the monetary balance of the appropriate general ledger account agrees with the balance in the related subsidiary account and the variances are identified and accounted for.

- ca. **Redesigned Revenue Accounting Control System (RRACS)** - The automated system used to provide accounting control for all revenue accounting transactions. The database, located at ECC-Detroit, consists of general ledger account, plus a variety of internal records used for balancing and reporting.
- cb. **Refund/Disbursement** - Record monies paid out as refunds of previously collected revenue of funds. Disbursements are recognized at the time of payment or confirmed by the Disbursing Office.
- cc. **Refund Statute Expiration Date (RSED)** - The RSED is generally three years from the Return Due Date (RDD) for prepaid credits if a return was filed, or two years from the payment date for other payments whichever is later.
- cd. **Reliability** - The qualitative characteristic of accounting information that has the traits of representing truthfulness, verifiability and neutrality.
- ce. **Revenue** - Inflows or other enhancements of assets of an entity or settlements of its liabilities from delivering or producing goods, rendering services, or other activities that constitute the entity's ongoing major or central operations.
- cf. **Revenue Receipts** - Collection of taxes, penalties, interest and costs assessed or assessable against taxpayers and payments on accepted offer in compromise (OIC), are classified as revenue receipts. Amounts received as 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 receipts from consummated sales of acquired property, will also be classified for deposit as revenue receipts.
- cg. **Reversing Entry** - Entry made at the beginning of the accounting period after the closing of records for the prior accounting period; it reverses certain adjusting entries and is designated to aid in routine bookkeeping for the next accounting period.
- ch. **Seized Property (Assets)** - Monetary instruments, real property and tangible personal property of others, including illegal drugs, contraband and counterfeit items seized by authorized law enforcement agencies as a consequence of various laws, in the actual or constructive possession of the custodial agency.
- ci. **Statement of Custodial Activity (SOCA)** - Financial report required for entities that collect non-exchange revenue for the General Fund of the Treasury, a trust fund or other recipient entities.
- cj. **Subsidiary Account** - Subsidiary record that details information in support of general ledger accounts.
- ck. **Subsidiary Ledger** - A supporting group of records or accounts that equal the balance of a controlling account in the general ledger.
- cl. **Tax Class** - The process of assigning all transactions to the appropriate accounts. All amounts of revenue collected during a current fiscal year will be controlled and reported by the tax class of application.

Tax Class explanations:

- Tax Class 1 - Withholding and Federal Insurance Contribution Act (FICA)
- Tax Class 2 - Individual Income
- Tax Class 3 - Corporation Income
- Tax Class 4 - Excise
- Tax Class 5 - Estate and Gift
- Tax Class 6 - Non-Master File

- Tax Class 7 - Railroad Retirement (RRT)
 - Tax Class 8 - Federal Unemployment Tax (FUTA)
- cm. **Tax Period** - A six-digit number which represents the end of the tax liability year for a return; and is designated by the year and month.
- cn. **Taxes Receivable** - Amounts that the taxpayers have agreed to, or the courts have set. Taxpayer voluntarily files a return without full pay; taxpayer agrees with the IRS assessment; amount owed was determined by Appeals or Tax Court; taxpayer enters into an installment agreement; taxpayer files an OIC; or taxpayer starts paying the assessment.
- co. **Trace Identification (TID)** - The CDDDB mechanism that identifies each deposit ticket and its corresponding payments is a 20-digit number made from 14 characters related to the corresponding deposit ticket and 6 characters representing the Detail Payment Transaction Record for an individual payment.
- cp. **Transaction Type** - As referenced in the posting model, a transaction type provides descriptive information as to the kind of transaction being processed on a specific window or batch process. Examples are deposits, reclassification, regular refunds, refund reversals, etc.
- cq. **Treasury Account Symbol** - Formerly the appropriation symbol, the account number assigned by Treasury to classify agency transactions; Treasury account symbol structure that includes the following components defined by Treasury and OMB: sub class, agency code, hyphen (when co-owner is not null), transfer agency, fiscal year, main account number and sub account number.
- cr. **Treasury Information Executive Repository (TIER)** - A Department of the Treasury data warehouse, which receives monthly, quarterly and fiscal year-end financial and budget data in the form of a trial balance from Treasury bureaus and other reporting entities within the Department of the Treasury. The data is uploaded and validated based on TIER's defined validation checks. The uploaded data is initially stored in a TIER holding area until bureaus verify its accuracy. Replaced by FRONTIER.
- cs. **Trial Balance** - A listing of accounts in the general ledger with their debit or credit balances in respective columns; used to test the equality of debit and credit balances in the ledger.
- ct. **Twenty-Three C Date (23C)** - The date a liability is assessed.
- cu. **USSGL (SGL)** - The U.S. Standard General Ledger includes a chart of accounts and technical guidance established to support the consistent recording of financial events as well as the preparation of standard external reports that are required by the central agencies, such as the OMB and Treasury. The Treasury Financial Manual (TFM) USSGL Supplement provides: a list of the accounts (for example., the chart of accounts); descriptions of each account; a listing of transactions processed by federal agencies; the posting models, including debit and credit pairs, for each type of transaction; the USSGL attributes that are an integral part of the USSGL; and crosswalks from the USSGL to various external reports, including the SF 133 and the actual year column of the Program and Financing Schedule in the President's budget. The OMB policies regarding the USSGL are in OMB Circular No. A-127, Policies and Standards for Financial Systems. Specifically, the A-127 requires that agencies record financial events throughout the financial management system using the USSGL at the transaction level. This is a legal requirement.

- cv. **Window** - An area of the screen with visible boundaries within which information is displayed. A window can be smaller than or the same size as the screen. Windows can appear to overlap on the screen.
- cw. **Worksheet** - A type of working paper that is used as a preliminary step in and aid to the preparation of financial statements.
- cx. **Write-Off** - An acknowledgement of loss or the failure to recover an asset.

3.17.15.1.7
(06-19-2020)

(1) The following acronyms apply to this program.

Acronyms

ACRONYM	DESCRIPTION
ALC	Agency Location Code
BMF	Business Master File
CADE	Customer Account Data Engine
CARS	Central Accounting Reporting System
CRL	Control Record Listing
DBA	Data Base Administrator
DCF	Dishonored Check File
DLN	Document Locator Number
DMF	Debtor Master File
DOJ	Department of Justice
DPS	Daily Posting Summary
DT	Deposit Ticket
DV	Debit Voucher
ECC	Enterprise Computing Center
EFTPS	Electronic Federal Tax Payment System
EOD	End of Day
EOM	End of Month
EP/EO	Employee Plans/Exempt Organization
Fiscal Service	Bureau of the Fiscal Service
FPLP	Federal Payment Levy Program
GAO	Government Accountability Office
HQ	Headquarters
IDRS	Integrated Data Retrieval System
IMF	Individual Master File
IPAC	Intragovernmental Payment and Collection System

ACRONYM	DESCRIPTION
MF	Master File
NMF	Non-Master File
OIC	Offer in Compromise
OMB	Office of Management and Budget
P&A	Planning and Analysis
RACR	Reciprocal Accounting Control Record
RAS	Revenue Accounting System
RFC	Regional Financial Centers
RRACS	Redesigned Revenue Accounting Control System
SC	Service Center (now referred to as "Campus")
SCCF	Service Center Control File
SF	Standard Form
SF 224	Statement of Transactions
SGL	Standard General Ledger
TAC	Taxpayer Assistance Centers
TAS	Treasury Account Symbol
TC	Transaction Code
TIN	Taxpayer Identification Number
Treasury	US Department of Treasury
URF	Unidentified Remittance File
XSF	Excess Collection File

3.17.15.1.8
(07-02-2021)

Related Resources

(1) The following IRMs provide additional instruction.

- a. IRM 3.0.167 - Losses and Shortages
- b. IRM 3.5.10 - Remittance Transaction Research (RTR) System
- c. IRM 3.8.44 - Campus Deposit Activity
- d. IRM 3.8.45 - Manual Deposit Process
- e. IRM 3.8.46 - Discovered Remittance
- f. IRM 3.8.47 - Manual Deposit for Field Office Payment Processing
- g. IRM 3.10.5 - Batch/Block Tracking System (BBTS)
- h. IRM 3.10.72 - Receiving, Extracting, and Sorting
- i. IRM 3.10.73 - Batching and Numbering
- j. IRM 3.17.5 - Hardcore Payment Tracers
- k. IRM 3.17.10 - Dishonored Check File (DCF) and Unidentified Remittance File (URF)
- l. IRM 3.17.20 - Refund Intercept Program
- m. IRM 3.17.21 - Credit and Account Transfers
- n. IRM 3.17.30 - SC Data Controls

- o. IRM 3.17.41 - Excise Reporting
- p. IRM 3.17.46 - Automated Non-Master File Accounting
- q. IRM 3.17.50 - Redesignated Revenue Accounting Control System (RRACS) Procedures
- r. IRM 3.17.63 - Redesignated Revenue Accounting Control System (RRACS)
- s. IRM 3.17.64 - Accounting Control General Ledger Policies and Procedures
- t. IRM 3.17.79 - Accounting Refund Transactions
- u. IRM 3.17.80 - Working and Monitoring Category D, Erroneous Refund Cases in Accounting Operations
- v. IRM 3.17.220 - Excess Collections File
- w. IRM 3.17.221 - Enterprise Computing Center Data Controls
- x. IRM 3.17.243 - Miscellaneous Accounting
- y. IRM 3.17.244 - Manual Assessments
- z. IRM 3.42.5 - IRS e-file of Individual Income Tax Returns
- aa. IRM 21.4.1 - Refund Research
- ab. IRM 21.4.2- Refund Trace and Limited Payability
- ac. IRM 21.4.3 - Returned Refund Releases
- ad. IRM 21.4.4 - Manual Refunds
- ae. IRM 21.4.5 - Erroneous Refunds

3.17.15.2
(09-29-2019)

(1) Forms referenced throughout this IRM include the following.

Forms

Form #	Form Title
Form 1081	Voucher and Schedule of Withdrawals and Credits
Form 1184	Refund Cancellation Schedule
Form 1331	Notice of Adjustment
SF 215A	Deposit Ticket
Form 2158	Credit Transfer Voucher
SF 224	Statement of Transactions
Form 2424	Account Adjustment Voucher
Form 3753	Manual Refund Posting Voucher
Form 3809	Miscellaneous Adjustment Voucher (non-revenue receipts)
Form 3996	Tax Revenue Receipts Recap
Form 3997	Reconciliation of General Ledger Accounts
Form 514B	Tax Transfer Schedule
SF 5515	Debit Voucher
Form 5792	Request for IDRS Generated Refund (IGR)
Form 6168	General Ledger Reconciliation with Enterprise Computing Center (ECC) Reciprocal Accounting Control Record (RACR)

Form #	Form Title
Form 6652	Statement of Difference for Deposit or Disbursement Transactions
Form 813	Document Register
Form 8166	Input Reconciliation Sheet
Form 8758	Excess Collections File Addition

3.17.15.2.1
(09-20-2019)

(1) Reports referenced throughout this IRM include the following.

RRACS Reports

REPORT #	REPORT NAME
003	DTRIAL, Daily General Ledger Trial Balance
004	MTRIAL, Monthly General Ledger Trial Balance
014	Service Center Revenue Receipts Classification Summary
017	Deposit Tickets and Debit Vouchers Reported on SF 224
018	Historical SF 224, Statement of Transactions
019	SC Open Daily Wire List
020	SF 224, Statement of Transactions
023	NTRR, Net Tax Refund Report-Submission Processing Campus/For ALC/ Area Office (Month Ending and Fiscal Year to Date)
025	Form 2162, Summary of Assessment Certificates Issued
027	FBA, Fund Balancing Account records
035A	DTDV Match Treasury Records
035B	DTDV Unmatched Treasury Records
050	Net Tax Refund Comparison Report
051	General Ledger Account Details
072	Service Center Deposit Ticket Classification Report
128	Service Center Informant Reward
131	Erroneous Refund Inventory Report
132	Unapplied External Leads Report
132A	Unapplied External Leads Summary
132B	External Leads Systemic Write-offs Report
155A	Identity Theft, Erroneous Refunds Monthly Activity Report
155B	Identity Theft, Erroneous Refunds Summary Report
155C	Identity Theft Erroneous Refunds Open Cases Report

REPORT #	REPORT NAME
155D	Matched IDT Erroneous Refund Write Offs
155E	Unmatched IDT Erroneous Refund Write Offs
156	Payment Over Cancellation Erroneous Refund Inventory Report
157	Return Preparer Misconduct Erroneous Refund Inventory Report
576	Electronic Check Processing (ECP) Deposit Discrepancy Support List
577	Loss and Shortages

3.17.15.2.2
(07-02-2021)

(1) Subsidiary accounts referenced throughout this IRM include the following.

Subsidiary Accounts

Account #	Account Name
1321	Non-Master File (NMF) Notice (Kansas City only)
1322	NMF Taxpayer Delinquent Accounts (Kansas City only)
1324	NMF Taxpayer Delinquent Accounts Under Tolerance (Kansas City only)
1360	NMF Installment Agreement Accounts (Kansas City only)
1371	NMF Offers in Compromise (OIC) (Kansas City only)
1389	NMF Suspense (Kansas City only)
1400	Tax Accounts Transferred Out
1510	Other Receivables, Regular
1530	Employee Fraud Case
1535	Court Case Erroneous Refunds (Kansas City only)
1540	Non-Court Case Erroneous Refunds
1543	Payment Over Cancellation Erroneous Refunds
1545	Identity Theft Erroneous Refunds
1547	Return Preparer Misconduct Erroneous Refunds
1600	Manual Assessments, Transit Account
1710	Dishonored Check File
1830	NMF Account Receivable, Inactive (Kansas City only)
1840	Other Receivables, Inactive
2320	Miscellaneous Receipts
2330	EP/EO User Fees (Ogden only)
2335	Miscellaneous User Fees (Ogden only)

Account #	Account Name
2340	Photocopy Fees
2350	Public Debt
2355	Federal Court Ordered Restitution (Kansas City only)
2360	Conscience Fund
2380	Original Installment Agreement
2385	Reinstated Installment Agreement
2395	OIC User Fees (Cincinnati, Memphis and Brookhaven only)
4120	SC Suspense for the Master File (MF) - Business Master File (BMF)
4130	ECC Unpostable - BMF
4220	SC Suspense for the MF - IMF
4230	ECC Unpostable Documents - IMF
4420	SC Suspense for NMF
4425	EFTPS/FPLP Suspense for NMF (Ogden only)
4430	Unpostable Documents - NMF (Kansas City only)
4440	Assessment and Abatement Suspense - NMF (Kansas City only)
4610	Unapplied Advance Payments
4615	IRC Section 847, Special Estimated Tax Payments (Ogden only)
4620	Unidentified Remittances
4625	Insolvency Suspense
4710	Offers in Compromise (Ogden only)
4720	Sale of Seized Property (Ogden only)
4730	Miscellaneous Deposit Fund
4740	Deposit Funds in Transit
4750	Anti-Drug Special Funds Liability
4755	Liability for Informant Reward (Ogden only)
4765	EFTPS Miscellaneous Suspense (Ogden only)
4900	Revenue Credits in Transit to Other SP campus
4910	Disbursement Loss
4970	Unapplied Refund Reversals
4971	Unapplied External Leads (Ogden and Kansas City only)
4975	Liability Department of Justice (DOJ) Receipts (Kansas City only)
6310	Miscellaneous Fees
6400	Miscellaneous Revenue Collections

Account #	Account Name
6510	Over-Assessments Credited
6565	Refund Cancellation Credits Allowed
6570	Substantiated Credits Allowed
6575	Overpayment Interest Allowed
6700	Foreign Check Collection Cost and Miscellaneous Bank Charges
6800	Excess Collections
6801	Expired External Leads Write-Off
6905	Identity Theft Erroneous Refunds Write-Off
6907	Return Preparer Misconduct Erroneous Refunds Write-Off
6920	Disbursement Write-Off
6950	DOJ Civil Debt Collection Holdback (Kansas City only)
6985	Profit and Loss on Sale of Acquired Property (Ogden only)
7610	Embezzlement and Thefts
7620	Unexplained Losses
7650	Deposit Discrepancies

3.17.15.2.3
(10-01-2018)
**Treasury Accounting
Symbols (TAS)**

- (1) List of TAS for TIER Reporting identifies the TAS associated with each Standard General Ledger (SGL) account. The table identifies each TAS code, TAS name and TAS category. These TAS codes will be used in the posting model as well as in the records for the TIER files.

TAS CODE	TAS NAME	TAS CATEGORY
20-0101	Withheld Individual Income and FICA Taxes	General Fund Receipt
20-0110	Individual Income Tax, Other	General Fund Receipt
20-0111	Corporation Income and Excess Profit Taxes	General Fund Receipt
20-0121	Federal Unemployment Tax Act Taxes	General Fund Receipt
20-0130	Railroad Retirement Tax Act Taxes	General Fund Receipt
20-0152	Excise Taxes	General Fund Receipt
20-0153	Estate and Gift Taxes	General Fund Receipt
20-1060.019	Forfeitures of Unclaimed Money and Property	General Fund Receipt
20-1099.019	Fines, Penalties and Forfeitures, Not Otherwise Classified	General Fund Receipt
20-1210	Contributions to Conscience Fund	General Fund Receipt

TAS CODE	TAS NAME	TAS CATEGORY
20-3220.019	General Fund Proprietary Receipts, Not Otherwise Classified, All Other	General Fund Receipt
20-2411	EP/EO User Fees Receipts	General Fund Receipt
20F3820.009	Unidentified Cash Collections, Federal Tax Deposits, IRS	General Fund Receipt
20F3820.017	Unidentified Cash Collections, Federal Tax Deposits, IRS	General Fund Receipt
20F3820.018	Unidentified Cash Collections, Federal Tax Deposits, IRS	General Fund Receipt
20F3820.029	Unidentified Cash Collections, Federal Tax Deposits, IRS	General Fund Receipt
20F3820.049	Unidentified Cash Collections, Federal Tax Deposits, IRS	General Fund Receipt
20F3844	DOJ IPAC Suspense	General Fund Receipt
20F3875.011	Budget Clearing Account (suspense)	General Fund Receipt
20F3880.009	Unavailable Check Cancellations and Overpayments (suspense)	General Fund Receipt
20F3885.011	Undistributed Intra-governmental Payments	General Fund Receipt
20X0903	Refunding Internal Revenue Collections (indefinite)	General Fund Expenditure
20X0904	Refunding Internal Revenue Collections, Interest (indefinite)	General Fund Expenditure
20X0905	Payment Where Recovery Rebate Exceeds Liability for Tax, IRS	General Fund Expenditure
20X0906	Payment Where Earned Income Credit Exceeds Liability for Tax, IRS	General Fund Expenditure
20X0922	Payment Where Child Credit Exceeds Liability for Tax, IRS	General Fund Expenditure
20X0923	Payment Where Health Care Credit Exceeds Liability for Tax, IRS	General Fund Expenditure
20X0929	Payment Where Alternative Minimum Tax Credit Exceeds Liability for Tax	General Fund Expenditure
20X0930	Payment Where Tax Credit to Aid First Time Home Buyers Exceeds Liability for Tax	General Fund Expenditure
20X0931	Payment Where Certain Tax Credits Exceed Liability for Corporate Tax	General Fund Expenditure
20X5099	Reimbursement to State and Local Law Enforcement Agency, IRS	Special Fund Expenditure
20X5432.1	New Installment Agreement User Fees	General Fund Expenditure

TAS CODE	TAS NAME	TAS CATEGORY
20X5432.3	Reinstated Installment Agreement User Fees	General Fund Expenditure
20X5432.4	OIC User Fees	General Fund Expenditure
20X5432.5	EP/EO User Fee Increase 990 CD User Fees	General Fund Expenditure
20X5432.6	Disbursement Reserved	
20X5432.7	Photocopy	General Fund Expenditure
20X5433	Informant Payments, IRS	Special Fund Expenditure
20X6163	Proceeds and Payments of Enrollee's Share of the Health Coverage Tax Credit, IRS, Treasury	Deposit Fund Expenditure
20X6511.009	Seized Cash, IRS	Deposit Fund Expenditure
20X6737	Internal Revenue Collections for Northern Marianna Islands	Deposit Fund Expenditure
20X6738	Cover-over Withholding - U.S. Virgin Islands	Deposit Fund Expenditure
20X6740	Cover-over Withholding - Guam	Deposit Fund Expenditure
20X6741	Cover-over Withholding - American Samoa	Deposit Fund Expenditure
20X6879.009	Unapplied Collections, IRS	Deposit Fund Expenditure

3.17.15.3
(06-19-2020)
**External Subsidiary
Balancing Operations
(for information only)**

- (1) The total of the individual account balances comprising each subsidiary record must equal the balance in the RRACS subsidiary control. This relationship will be verified by monthly balancing operations. Any difference must be re-researched, resolved or shown and explained as a reconciling figure on Form 3997, Reconciliation of General Ledger Accounts.
- (2) Although monthly and quarterly balancing is prescribed in these instructions, it need not be performed at the end of each month. However, month-end balancing dates provide a recognizable date wherein balances composed of the same transactions can be computed for both the RRACS and external subsidiary records resulting in fewer "float" items when balancing. Month-end balancing dates are therefore recommended for all subsidiary records except those with a large number of individual accounts.
- (3) When it is necessary to prepare adding machine accumulations of the individual subsidiary accounts the tabulation will be made on proof sheets rather than on machine tapes. Any closed account record will be withdrawn from the open files and held for proper disposition after the balancing has been completed. Each adding machine proof sheet will be labeled to indicate the subsidiary record involved, the date of the last posting and the name of the adding machine operator. After balancing the proof sheets containing the adding machine tabulations will be filed or maintained in books until they can be retired or given other disposition authorized by their applicable record control schedule.
- (4) Computer Listing Option - The requirement to balance source documents to computer listings relates only to those subsidiary accounts that are maintained on a separate computer program. The computer program files are intended to

facilitate research and balancing operations, not to replace the source documents that are still considered the subsidiary file supporting the general ledger account. Due to the volume of supporting documents, it became increasingly difficult to tabulate and balance these documents monthly. The listing totals are accepted on an interim (monthly) basis until the actual source documents can be tabulated quarterly. (for example, XSF, DCF, URF)

- (5) Any subsidiary account residing on IDRS, GMF pipeline processing, or GUF does not require the original documents to be tabulated. The computer-generated control listings from these four above mentioned systems are sufficient for Accounts 1710, 4120, 4130, 4220, 4230, 4252, 4253, 4300, 4420, 4620 and 6800.
- (6) Real Accounts - Accumulate all "open" items. File items which have closed during the report month in "closed" file after the account is balanced.
- (7) Nominal Accounts - Accumulate all open items that are new for the current fiscal year (CFY), sort and file closed items which are prior fiscal year (PFY) items that were still open at the beginning of the current fiscal year. After the account is balanced, file any new CFY items which closed during the report month in the "closed" file. File any PFY items that have been closed during the report month in a special folder. At the end of the fiscal year, purge the file by filing all items in the "closed" file.
- (8) The balancing group will balance all subsidiary records. Generally accepted accounting Principles and Standards requires separation of duties. External subsidiary balancing operations **must** be performed by an individual who does not maintain or post to the account. The locating and resolving of differences must be a joint effort between the balancing group, the employee maintaining the subsidiary record and the control group. If errors are not located after a verification of adding machine runs, an examination of all monthly transactions affecting the account will be necessary. This will require a review and comparison of the General Ledger Detail Record and subsidiary record postings.
- (9) Non-Master File accounts may be individually listed on proof sheets immediately prior to establishment in a NMF status control in RRACS. Each listing will be labeled to indicate the NMF status control involved were balanced in accordance with procedures in *IRM 3.17.46.11.5*, Matching Non-Master File Subsidiary to Revenue Accounting Control System (RACS) General Ledger. The totals for any documents remaining in the Manual Assessments transit account will be listed on a separate proof sheet. The combined total of the two proof sheets should be balanced to Account 1600 in the RRACS system.
- (10) Balancing of the external subsidiaries will not delay the month-end closing runs for RRACS. Any necessary corrections due to external subsidiary balancing will be made in the following month.

3.17.15.4
(09-20-2019)
**Transfer of
Accountability of
Submission Processing
Campus Directors**

- (1) In accordance with the GAO accounting principles and standards, HQ requires accountable officers to render complete accounting documentation covering the full extent of their financial accountability, as of the close of business of the last day as the accountable officer for their jurisdiction.
- (2) When a change of directors occurs, ensure an action plan has been prepared as described in *IRM 3.0.167.13*, Transfer of Submission Processing Field Director's Accountability, coordinate with the P&A staff to complete the transfer of accountability.

3.17.15.4.1
(10-01-2013)
**Transfer of
Accountability Review
Procedures**

- (3) Documentation must be maintained in the SPC GAO Site Audit File.
- (1) Review the action plan with the P&A staff analyst.
- (2) Ensure that the accounting information is correct.
- (3) Assist in the coordination of meetings with responsible officials to ensure that all actions are completed prior to the target date.
- (4) After the transfer is complete:
 - Review the Accountability package for accuracy and completeness.
- (5) Accountability package should contain:
 - Director's memo
 - Campus Director's memo
 - General Ledger trial balance
 - Account 7500
 - DO Inventory Detail Report
 - Loss/Shortage Report
 - Form 3996
 - Form 3997
 - CARS (RRACS Reports 20A/20B)
 - Copy of the final action plan
- (6) The items listed in #5 should be uploaded to <https://organization.ds.irsnet.gov/sites/WICASSpSph/ATP/Scad/Rracs/Directors%20Accountability/Forms/AllItems.aspx>

3.17.15.5
(06-19-2020)
On-Site Audit by GAO

- (1) The audit by GAO of the tax refund transactions of the Service will be made at the location where the operations are conducted and the accounting records are maintained.
- (2) Copies of the SF 224/CARS (RRACS Reports 20A/20B), related original refund and check cancellation voucher schedules with any required supporting documents, plus other documents, such as the Regional Finance Center (RFC) confirmation listing, are to be retained in the supporting files in accordance with 44 USC 3309.
- (3) In accounting period order, separate files will be maintained of the refund disbursement and check cancellation schedules and other documents relating to the monthly SF 224 as follows:
 - a. Original SF 1166 OCR
 - b. Original SF 1098 (or the Control-D file, RPA 4140, if originals are not provided), SF 1184, SF 1081, or Form 3813 and
 - c. Adjustment documents or explanatory memoranda relating to the correction of errors in a previously prepared SF 224 (RRACS Reports 20A/20B).
- (4) The following additional records will be made available:
 - a. Business Master File, Individual Master File and CADE Recaps of Assessments, Abatements and Other Post-Journalized Transactions

- (5) On request by the GAO auditors, specific transcripts will be produced for individual cases selected for verification of refund interest computation. Taxpayer names must be obliterated or removed from transcripts prior to delivery to GAO.
- (6) All unaudited records of refund transactions will be retained either in the campus files or the Federal Records Center (FRC) for audit by GAO. Records of refund transactions which have been audited by GAO may be transmitted to the FRC or otherwise retired, or given another disposition authorized by their applicable record control schedule.
- (7) Fax copies used in lieu of originals must be photocopied for the GAO file.

Note: Quarterly, the reports analyst must perform a review to ensure all files referenced above are maintained. Documentation of the review should be maintained for a period of 90 days and include any deficiencies identified and corrective actions taken, as applicable.

3.17.15.6
(07-07-2014)
Review of Forms and Reports

- (1) Monthly, the RACS team should provide the reports analyst with the month-end reports/forms needed to perform their review.
- (2) If necessary, the reports analyst can provide a list of the reports needed to the RACS team.
- (3) The reports analyst should have ample time to thoroughly review, sign and date each end-of-month report to forward to the operations manager for their signature and date.

3.17.15.6.1
(09-14-2023)
Procedures for End of Month Reports (EOM)

- (1) **Report 003** - Ensure accounts are in zero balance, especially those that do not belong to your campus.
- (2) **Report 004** - Ensure copy of the status report is also included. Verify the report with any items in reverse status. Check to ensure accounts that do not belong to your campus are in zero balance. If any are found not in zero balance, verify the RRACS journals are correct with the DBA and determine what actions are necessary to resolve the account balance. The authority for certification of this report can be designated by the CFO Department Manager.
- (3) Add Accounts 2320, 2330, 2335, 2340 and 2395 and subtract Account 6310; balance should be zero, if not research the general ledgers.
 - a. Reports analyst review of this balance is completed quarterly, this balance is completed in RACS and reviewed monthly by the RACS manager.

Note: Journals done through disbursement window and no RAS was run, will be off by that amount.

- (4) Add Accounts 2305, 2310, 2320, 2325, 2345, 2350, 2355, 2360, 2365 and 2370, subtract Account 6400; the balance should be zero, if not notify the DBA for further research.
- (5) Add Accounts 4710, 4720 and 4730, subtract Account 7002; and account should zero out, if not research the general ledgers.

Note: Journals done through disbursement window and no RAS was run, will be off by that amount.

- (6) **Report 017-** Ensure Trace ID has correct amount of digits.
- (7) **Report 025-** Ensure assessment dates are for current month (tape process will include first six days of new month).
- (8) **Report 0577-** Ensure the amount matches with the Accounts 7610, 7620, 7649 and 7650.
- (9) A reverse status report explaining the conditions of accounts in reverse status must be reviewed, signed and dated by the reports analyst before being ed to CFO.

Note: See *IRM 3.17.63.15.6*, Monthly General Ledger Trial Balance (RACS Report 004), for more details on the Reverse Status report

- (10) The final RRACS 020 and 020B Report, CARS Statement of Transactions and the transmitted CARS Statement of Transactions, posted copy, must be signed and dated by the 5th working day of the month by the CFO Department Manager, or his/her designee. A signed copy of the final RRACS 020, 020B report and the signed posted CARS Statement of Transactions copy will be retained at the campus for use by GAO in its site audit.

3.17.15.6.2
(09-20-2019)
**Erroneous Refund
Report - Court Cases
(RRACS Report 131)**

- (1) This report assists the Erroneous Refund team to track erroneous refunds by Doc ID. The Erroneous Refund Report lists erroneous refunds by Account 1530 (employee fraud cases), Account 1535 (court cases) (Kansas City Only) and Account 1540 (non-court cases). Each transaction is listed by Doc ID, date, beginning balance, adjustment amount and current balance.
- (2) This report is produced monthly. The current month activity equals the current balance on the Daily Trial Balance report.

3.17.15.6.3
(06-19-2020)
**Unapplied External
Leads Report (RRACS
Report 0132)**

- (1) This is a monthly report produced by the RRACS system. The current month activity must equal the current balance on the Daily Trial Balance Report.
- (2) The Unapplied External Leads Report helps the accounting functions track the status of the external leads deposits and applications. External leads are listed on the report by deposit ticket number. This report lists external leads in Account 4971, Unapplied External Leads. Each transaction is listed by Doc-Id, date, beginning balance, adjustment amount and current balance.
- (3) This report should be reviewed quarterly and signed by a manager.

3.17.15.6.4
(09-20-2019)
**IPACD Report (RRACS
Report 138)**

- (1) This report tracks IPAC disbursements (by Doc ID) waiting to be applied. The IPACD report lists IPAC disbursements by Accounts 4970, 4975 and 4985. Each transaction is listed by Doc ID, beginning balance, adjusted amount and current balance.
- (2) This report is produced monthly.

- 3.17.15.6.5
(09-20-2019)
Insolvency Suspense Report (RRACS Report 139)
- (1) This report tracks insolvency receipts by document numbers that are unclassified and waiting to be applied to the correct tax class. This report lists the receipts in the Suspense Account 4625. 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.
- 3.17.15.6.6
(04-07-2014)
Credit Transfer Out (RRACS Report 142)
- (1) This report tracks revenue credit in transit to campuses (by Account 4900), by Doc ID and by debit and credit. The Doc ID format is XXXX-XX-XX-XX (Sequence number-SC Transferred Into-Year-SC Transferred From).
 - (2) This report is produced monthly. The current month activity equals the current balance on the Daily Trial Balance Report.
- 3.17.15.6.7
(09-20-2019)
Miscellaneous Deposit Inventory Detail Report (RRACS Report 137)
- (1) This 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 deposit funds for each field.
 - (2) Deposit Fund Liability Account
 - a. 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).
 - (3) The report will be sorted in field office order and then in Doc ID order.
 - (4) This report should be produced **monthly** and issued to the area that maintains the Form 2236 and **quarterly** to the Scheme Development Center (SDC) resident agent in charge (RAC), or any other office concerned according to case history, to ascertain what disposition should be made of the payments. A response (verification) is required for the reports issued March 31 and September 30.
 - (5) The area maintaining the miscellaneous deposits will issue a two-way memo to the Resident Agent in Charge. The memo will include taxpayer's name, Employer Identification Number (EIN)/Social Security Number (SSN), tax class, tax period and amount. Sufficient space should be reserved in the remarks column used for insertion of notations by involved operations. Responses should be returned within 30 days.
 - (6) Responses, either agreeing to the inventory report or reconciling any discrepancy, should be forwarded to Accounting Control Operation within 30 days after receiving the listing. accounting will ensure that all responses have been received and will complete reconciliation procedures not more than 60 days after the listing was issued.
 - (7) This report will be disposed of one year after each semi-annual verification.
- 3.17.15.6.8
(09-20-2019)
Identity Theft Erroneous Refunds Monthly Activity Report, RRACS Report 0155A
- (1) This is a monthly report produced by the RRACS system. The current month activity must equal the current balance on the Daily Trial Balance Report.

- (2) The Identity Theft Erroneous Refund Activity report helps the Erroneous Refund function track identity Theft erroneous refunds by Doc-Id. This report lists erroneous refunds in Account 1545, ID Theft Erroneous Refunds. Each transaction is listed by Doc-Id, date, beginning balance, adjustment amount and current balance.
 - (3) Report 0155A is available for viewing on RRACS and may be printed as needed.
- 3.17.15.6.9
(10-01-2017)
Identity Theft Erroneous Refunds Summary Report, RRACS Report 155B

 - (1) This is a monthly report produced by the RRACS system.
 - (2) The current month activity must equal the current balance on the Daily Trial Balance Report and the current balance will equal to the Monthly Trial Balance Report.
- 3.17.15.6.10
(10-01-2017)
Identity Theft Erroneous Refunds Open Cases Report, RRACS Report 155C

 - (1) This is a monthly report produced by the RRACS system.
 - (2) The Identity Theft Erroneous Refund Open Case report help the Erroneous Refund function track ID Theft erroneous refunds by Doc Id.
 - (3) This report lists all open erroneous refunds in Account 1545, ID Theft Erroneous Refunds. Each transaction is listed by Doc-Id, date, beginning and current balance.
 - (4) By default, this report will not print and the user must retrieve it electronically from RRACS.
- 3.17.15.6.11
(06-19-2020)
Matched IDT Erroneous Refund Write Offs, RRACS Report 155D

 - (1) This is a monthly report produced by the RRACS system.
 - (2) This report lists all IDT erroneous refund cases that have matched. Each transaction is listed by date, doc-id and amount.
 - (3) This report will be placed in the SPC Reports Main Menu/Miscellaneous folder.
- 3.17.15.6.12
(09-20-2019)
Unmatched IDT Erroneous Refund Write Offs, RRACS Report 155E

 - (1) This is a monthly report produced by the RRACS system.
 - (2) This report lists all unmatched IDT erroneous refund cases. Each transaction is listed by doc-id, amount and error code type. Further research must be conducted.
 - (3) This report will be placed in the SPC Reports Main Menu/Miscellaneous folder.
- 3.17.15.6.13
(09-20-2019)
Payment Over Cancellation Erroneous Refund Inventory Report, RRACS Report 0156

 - (1) This is a monthly report produced by the RRACS system. The current month activity must equal the current balance on the Daily Trial Balance Report.
 - (2) The Payment Over Cancellation (POC) Erroneous Refund Report helps the Erroneous Refund function track POC cases by Doc-Id. This report lists erroneous refunds in Account 1543, Payment Over Cancellation Erroneous Refunds. Each transaction is listed by Doc-Id, date, beginning balance, adjustment amount and current balance.

3.17.15.6.14
(10-01-2015)

**Return Preparer
Misconduct Erroneous
Refunds Inventory
Report, RRACS Report
0157**

- (1) This is a monthly report produced by the RRACS system. The current month activity must equal the current balance on the Daily Trial Balance Report.
- (2) The Return Preparer Misconduct (RPM) Erroneous Refund Report helps the Erroneous Refund function tract RPM case by Doc-id. This report lists erroneous refunds in Account 1547, Return Preparer Misconduct Erroneous Refunds. Each transaction is listed by Doc-id, date, beginning balance, adjustment amount and current balance.
- (3) This report does not need to be printed unless needed or requested.

3.17.15.6.15
(07-02-2021)

**Form 3996, Tax Revenue
Receipts Recap**

- (1) Form 3996, Tax Revenue Receipts Recap is used to balance Direct Revenue Receipts by tax class to the Service Center Control File (SCCF), Revenue Receipts Control Sheets and all other accounts that include current revenue receipt monies.
- (2) Monthly, prior to submission to HQ, the Data Control function should provide a complete Form 3996 package to the reports analyst. Photocopies or original spreadsheets highlighting "what" is being carried for the month. Back-up should be provided to the reports analyst upon request. Once this review has been performed, the reports analyst must digitally sign the Form 3996 and return the reviewed package to Data Control for timely submission to HQ.
- (3) Ensure Form 3996 is digitally signed and dated by the 25th of each month by the accounting technician and the Accounting Operations chief. The Form 3996 and supporting documentation must be uploaded to the SP SharePoint by close of business the 25th of each month.

Note: SP Sharepoint: <https://organization.ds.irsnet.gov/sites/WICASSpSph/ATP/Scad/Rracs/SP%20Campus%20Form%203996s/Forms/current.aspx>

Note: Once the Form 3996 upload is complete, the campus must notify the HQ SCCF analyst via email.

- (4) A comprehensive status report is required for any columns that contain an Out of Balance (OOB) condition.

Note: Refer to *IRM 3.17.30.14.14.4*, Status Report for Unreconciled Tax Classes, for contents of the status report.

- (5) All items on lines 8, 11, 12 and 13 should have audit trails.
 - a. Line 8 - Items that cannot be corrected; should be carried forward each month.
 - b. Line 11 - Items that have been controlled on either URF, DCF or SCCF but have not been journalized within the current month.

Note: Increases to the SCCF are a plus and decreases to the SCCF are a minus to line 11.

- c. Line 12 - Items that have been journalized but not controlled.

Note: Items on lines 11, 12 and 13 should be cleared the following month.

- d. Line 13 - Items from prior month.
- e. Line 14 - Sum of lines 11, 12 and 13.
- f. Line 15 - Should be all zeros.

- (6) RRACS 072 - Page 1 should match with Line 1. RRACS 072 page 3 should match line 2.
- (7) SCCF 07-56 - Match with Line 4 (2nd day of new month).

Note: The following reports are listed as a guide for balancing the SCCF Accounts:

- SCF 11-42, Master Control Record Listing (CRL) for Mainline, Residual Remittance Processing System (RRPS) and IDRS
- SCF 11-51, Tape CRLs for Mainline (includes RRPS) and IDRS
- SCF 11-49, Nullified CRL
- SCF 11-41, Adjustment CRL
- SCF 11-47, Renumber Reclassification Summary
- SCF 11-46, Renumber CRL
- SCF 11-48, New DLN Record List
- SCF 07-42, Control File Summary
- SCF 07-43, Invalid Transcripts
- SCF 01-41, Invalid CRL
- SCF 07-47, Pre-Journalized (PJ) Trial Balance
- SCF 07-48, PJ Trial Balance - Future DLN List
- Form 4028 and Form 4028A

Reminder: “Ensure the date is included with each cycle.”

- (8) Employees who balance accounts and prepare the monthly Form 3996, Tax Revenue Receipts Recap/Form 3997, Reconciliation of General Ledger Accounts should be rotated periodically to mitigate the risk of fraud that could occur to the financial records.

3.17.15.6.16
(08-18-2022)
Form 3997
Reconciliation of
General Ledger
Accounts

- (1) This manual report will be prepared by the campus monthly on letter size paper to report the balancing of the subsidiary accounts to the general ledger accounts. This report must not be altered. All accounts must remain on this form and filled in even if there are zero balances. This report will be used to alert the campus and HQ of any imbalances between the accounts and any processing problems within the campus.
- (2) Balance sheets must include the following:
- Journal number or doc-id with money amount
 - Item count and expired statute count (if applicable)
 - Reconciled total clearly identified
 - Aged total clearly identified
 - Unreconciled total clearly identified
 - Total balance for each subsidiary account sheet must equal general ledger
- (3) A comprehensive status report is required for any account reported as either aged reconciled, unreconciled or both. It must contain the following information, as appropriate:
- Account number at the top of the report along with total money amount.
 - Item count and money amounts making up the total amount, with a clear and detailed explanation for the imbalance.

- Attempts made and methods used to correct imbalances must be noted for each item. Follow-up attempts for correction should be made and documented monthly.
- Last accounting period through which the account is completely reconciled on a current basis (for example, had none of the present aged items in it).
- Estimated date the account will be reconciled.
- Any existing problems that may prevent reconciliation.
- Identifying information that is pertinent for the items that make up the imbalance, such as: Doc ID, cycle, tape journal, etc.

Note: If there is more than one item for the same account and the explanation is the same, one explanation is sufficient, but list the money amounts for each item.

Note: If there is more than one item and the explanations are different, list the amount and explanation separately.

Note: If the problem is systemic (a file or tape run) and there are numerous items, put the total amount with the explanation.

- **Important note:** Use information that identifies the items, such as, IPAC ID, Doc ID, cycle, tape journal, etc.
- (4) All credit amounts on Form 3997 and the comprehensive reports, must be bracketed.
 - (5) Ensure Form 3997 reflects the correct accounting period and money amounts.
 - (6) Definition of Terms on Form 3997:
 - **Reconciled-** When a variance exists between RRACS and the subsidiary accounts and the corrective action is a journal action to RRACS or a correction to the subsidiary ledger that was identified after the month has ended. If the report is a July 31 month-end and the item is journalized in August to get the account reconciled, it would show in the reconciled column.
 - **Aged Reconciled-** (Example: Form 3997 for the month of July 31, 2009) - If the transaction for this same item listed previously is still not completed by August's EOM processing, then it becomes an aged reconciled item.
 - **Unreconciled Item-** If there is an out-of-balance condition and the way to correct it is not clear (an adjustment to RRACS/subsidiary), then it will be reported as an unreconciled item. If this item is reconciled by the following month end, but actions required were not completed by EOM, then it must be reported under aged reconciled.
 - (7) Form 3997 must be digitally signed by the field director, the Accounting Operation manager, the team manager and the reports analyst.
 - (8) Form 3997 will be supported by **balancing sheets maintained in the campuses**. The following documentation must be attached to Form 3997 when emailed to HQ:
 - Copies of the BMF, IMF/CADE Form 6168
 - Comprehensive status reports as described above

- Summary page from the spreadsheet used to balance the sub-accounts which includes the monthly totals and volume
- (9) Original of Form 3997, with all the back-up, will be maintained in the GAO file by the campus.
- (10) No later than the 25th of the following month, a copy of the signed Form 3997, Form 6168, General Ledger Reconciliation with ECC RACR - Reciprocal Accounting Control Record and the comprehensive reports, should be uploaded to the SP SharePoint. An upload confirmation must be emailed to the CFO HQ RACS analyst at *&CFO:FM:CFM RACS Analyst*. The uploaded documents must reflect the same figures and account information as the signed copy maintained in the GAO file. If problems occur and it is felt this time requirement cannot be met, contact CFO HQ RACS analyst for further instructions. **It should be noted that an out-of-balance condition is not justification for this report to be submitted late. The Form 3997 is reported on the SP/ CFO and Treasury Score Card.**

Note: SP SharePoint: <https://organization.ds.irsnet.gov/sites/WICASSpSph/ATP/Scad/Rracs/Form%203997%20SP%20Campus%20Documents/Forms/AllItems.aspx>

- (11) Additional reminders for Form 3997:
- a. The Quarterly Form 3997 is to be completed and signed for the months of March, June, September and December and emailed along with Form 3997 to CFO HQ.
 - b. Keep a copy of your email showing that the Form 3997, Form 6168 and comprehensive reports were uploaded to the SharePoint on or before the 25th of the following month behind your original documents that are kept in your GAO file.
 - c. The monthly Form 5199A (maintained by ECC and available on Control D) must be included as supporting documentation in front or behind the Form 6168 maintained in the GAO file by the campus.
- (12) Employees who balance accounts and prepare the monthly Form 3996, Tax Revenue Receipts Recap or Form 3997, Reconciliation of General Ledger Accounts should be rotated periodically to mitigate the risk of fraud that could occur to the financial records.

3.17.15.6.16.1
(06-19-2020)
**Form 3997,
Reconciliation of
General Ledger
Accounts, Review
Procedures**

- (1) This report requires the reports analyst signature.
- (2) Review to ensure accuracy:
 - Compare figures with the General Ledger, reconciled and unreconciled items
 - Ensure supporting documentation is attached with aged items
 - Check item counts
 - Statute expiration counts
 - Signatures and date
 - Timeliness - This report is due by the 25th of each month
- (3) Review suspense accounts for timely problem resolution, proper use of accounts and procedural adequacy.

Note: Suspense accounts are reported on the Form 3997. Review to ensure reconciled items are resolved before next month's report is due. If not resolved, ensure they are reported as "Aged Reconciled," follow-up weekly until reconciled.

- (4) Forward report (Form 3997) to Accounting Operations manager prior to forwarding to the campus director for signature approval, ensure the report has been reviewed by the appropriate offices, as required by your Operation.

3.17.15.6.17
(07-02-2021)

**Reciprocal Accounting
Control Record (RACR)**

- (1) The monthly RACR is due the 15th of each month to ECC and submitted monthly on the 25th with the Form 3997, Reconciliation of General Ledger Accounts to CFO and HQ.
- (2) Ensure supporting documentation is attached.
- (3) The RACS DBA or Balancing Team emails this report to the CFO contacts and to the reports analyst; showing the date, contacts and documentation sent to update the score card.
- (4) The reports analyst receives all copies of the RACR with supporting documentation for review and initials.

Note: Upon request, RACS or the Balancing Team will provide a copy of the weekly RACR to the reports analyst.

3.17.15.6.18
(06-19-2020)

**CARS Direct Reporting
and Reclassification
Submission (Formerly
Standard Form 224),
Statement of
Transactions (RRACS
Report 020, 20A and
20B)**

- (1) The SF 224, Statement of Transactions, is generated at the EOM processing and is used to report account classification of collections, refund disbursements, refund check cancellations and transactions processed. It is broken down into three RRACS reports:
 - RACS Report 0020 SF 224 Statement of Transaction Section I - (requires signature)
 - RACS Report 020A SF 224 Direct Report Transaction Section I
 - RACS Report 020B SF 224 Reclassifications Section I - (requires signature)
- (2) SF 224, Statement of Transactions and Reclassification must be signed by the CFO RACS department manager. A signed copy of the SF 224 reports will be retained at the campus for use by GAO in its site audit.
- (3) The SF 224 reports is reviewed by the reports analyst before forwarding to the CFO RACS department manager for signature.
- (4) The RACS DBA emails on or before 1:00 pm **Local Time Zone** on the 2nd workday of the new month to CFO HQ Custodial Accounting. The CFO RACS department managers' copy is ready for review by the 3rd workday after any supplemental are completed as needed.
- (5) If a supplemental is needed, the RACS DBA will input the data to CARS, an automated Fiscal Service system for transmission to Treasury.
- (6) The CFO RACS department manager's folder should contain RRACS Reports 020, 020A, 020B, Transmittal worksheet and SF 224 Adjustments (if any).

3.17.15.6.18.1
(03-28-2022)

**CARS Direct Reporting
and Reclassification
Submission (Formerly
Standard Form 224),
Statement of
Transactions Review
Procedures**

- (1) Balancing of the SF 224 reports is always due on the second (2nd) workday of every month by 11:00 am Local Campus Time.
- (2) Beginning with the July 2013 SF 224, the campuses will no longer input and transmit their SF 224. They will send an email to CFO indicating month-end balancing is complete. CFO will then transmit the SF 224 thru CARS. The EOM checklist must be completed and signed by the RACS manager prior to the email notification.
- (3) The RACS DBA will include the reports analyst on the email to CFO confirming month-end balancing is complete for the campus. This email shows the date, time and contacts to update the score card.
- (4) The CFO will notify the campus when the transmission of their SF 224 is complete. The DBA will login to CARS and print the Statement of Transactions report to forward for CFO RACS department manager signature.
- (5) Reports/Documents needed for review:
 - RRACS Report 003 - Daily General Ledger Trial Balance
 - RRACS Report 0020 - SF 224, Statement of Transactions
 - RRACS Report 020A - SF 224, Direct Report Transactions
 - RRACS Report 020B - SF 224, Reclassifications
 - Transmittal Worksheet
- (6) RRACS Report 003
 - Combine totals from accounts assigned to a specific TAS.
 - Compare totals to the TAS symbols on the SF 224.
- (7) RRACS Report 020B:
 - Compare figures on the RRACS report 020B section I to the Transmittal Worksheet section I, per *IRM 3.17.63.15.9*, Standard Form 224, Statement of Transactions (RRACS Report 020).
 - The final RRACS 020 and 20B and the transmitted CARS Statement of Transactions, posted copy, must be signed and dated by the 5th working day of the month by the CFO RACS department manager, or his/her designee. A signed copy of the final RRACS 020, 020B report and the signed posted CARS Statement of Transactions copy will be retained at the campus for use by GAO in its site audit.

Note: Email to &CFO:FM:CFM CA Custodial Systems and Analyst, *CFO RFM IRACS and &CFO:FM:CFM RACS Analyst by the deadline listed above.

3.17.15.6.19
(09-20-2019)

**20F3885 Suspense
Account Report and
Percentage of Suspense
Report**

- (1) These reports indicate the timeframe of aged IPACs, corrective action taken and the percentage of aged items.
- (2) The IPAC Log sheet, Corrective Action Worksheet and Percentage Worksheet are required by CFO.
- (3) These reports are due to CFO HQ Custodial Accounting by 1:00 pm local time on the third business day of the month.
- (4) The reports analyst receives all copies of this report with documentation for review.

3.17.15.6.20
(10-20-2014)
**20F3500 and 20F3502
Suspense Account
Report**

- (1) This account is required to reflect a zero balance and is due to CFO HQ Custodial Accounting by 1:00 pm local time on the third business day of the month.
- (2) The reports analyst receives all copies of this report with documentation for review.

3.17.15.6.21
(07-07-2014)
**Review of Suspense
Account Reports**

- (1) Verify all required documentation is present and completed accurately.
- (2) For 20F3885 report: Follow up as needed with RACS to verify corrective action has been taken to resolve any items aged over 30 days.

3.17.15.6.22
(03-28-2022)
**Monthly General Ledger
Trial Balance (M Trial)**

- (1) This report will show the fiscal year-to-date cumulative balance in each general ledger account and the general ledger classification totals.
- (2) The reports analyst should request a copy of the M Trial from the RACS DBA monthly.

Note: The RACS DBA should forward a copy of the Reversed Status report to the reports analyst prior to submission to CFO and the HQ RACS analyst.

- (3) An asterisk will appear next to an account in reverse balance status. An account in reverse status must be expeditiously resolved.
- (4) The reports analyst will review and sign the **Reverse Status Report** prior to submission to CFO and CFO HQ RACS analyst. A Reverse Status Report explains the reverse status condition and must be sent by email or faxed to CFO and the CFO HQ RACS analyst no later than the fourth workday of the new month.
- (5) The Reverse Status Report should indicate in the header "Attachment for M Trial", the month it is for and the name of the campus.
- (6) This report should include:
 - Every account that is in reverse status
 - A clear and detailed explanation
 - Money amount(s)
 - Other information that will help identify the item(s) such as, Doc Ids, cycle, etc.

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

- If there is more than one explanation for one account, list them separately with the appropriate money amount for each.
 - 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 to its correctness and the certified copy should be kept in the campus' GAO file. The authority for certification of this report can be designated by the CFO Department Manager.

3.17.15.7
(06-19-2020)
**Subsidiary Accounts
and Procedures**

- (1) Subsidiary accounts that afford necessary details in support of certain general ledger accounts will be maintained as prescribed. As a general rule posting to subsidiary accounts will be made directly from documents or forms showing 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.
- (2) The reports analyst should:
 - Analyze and review the Subsidiary Accounts; ensure all supporting documentation is attached, history sheets are updated and case files are set up according to IRM 3.0.167, Losses and Shortages, for completeness.
 - Ensure the RRACS generated reports balance.
 - Ensure reports cross balance and all general ledger and subsidiary files agree with reported information.
- (3) Quarterly, prepare written documentation, recommendations and/or oral presentations for management; identifying possible error trends and all out of balance conditions.
- (4) Document and support findings:
 - To improve the reporting systems
 - To change processing procedures
 - To present data for tracking purposes
 - To identify staffing and/or training needs

3.17.15.7.1
(09-20-2019)
**Account 1400 Tax
Accounts Transferred
Out**

- (1) This receivable account will be used to record and control amounts on NMF accounts while in the process of manual transfer to other campuses. NMF account amounts will be posted to this account when Form 514-B is prepared. Amounts will be closed from the account upon receipt of the receiving campus' acknowledgement of account transfer on Form 514-B, part 2.
- (2) External subsidiary record is the pending file of Form 514-B.

3.17.15.7.1.1
(06-19-2020)
**Account 1400 Review
Procedures**

- (1) Verify that a copy of Form 514-B is filed and the amount matches the document with journal stamped.
- (2) Follow-up with campus if no confirmation is received, per *IRM 3.17.21.5.1(8)*, Preparation of Form 514-B.

3.17.15.7.2
(09-20-2019)
**Account 1510 Other
Receivables**

- (1) This receivable account will be used to record amounts of receivables other than taxes collectible. This account represents receivables which have not been collected, assessed or written-off as uncollectible. Account 1510 will be supported by copies of bills, debit voucher or other documents showing the name of each debtor, amount receivable and details of the transaction creating the indebtedness.
- (2) This account will also be used to clear unresolved debit items from the Service Center Control file (SCCF) and unprocessable debits from the DCF. This account will be supported by case history files recording approval of the SPC director to remove them from the SCCF. These items will be supported by Form 3809 for non-revenue receipt items and Form 2424 for revenue receipt items.

- (3) Items referenced in (1) and (2) remaining in this account after the statutory period for assessment has expired will be transferred to Account 1840. The statutory period for assessment on unresolved debits from the Service Center Control file (SCCF) will be considered to have expired when the general assessment statute period has expired.

Note: When supporting tax documents show the taxable period, then the general statute ruling applies. The general assessment statute period has expired three years from the due date of the return or three years from the time the return was filed, whichever is later. When supporting tax documents cannot be located, after exhausting every means possible to retrieve them, use the Julian date of the DLN, apply the general assessment statute period, (3 years) and add one year, for a total of four years, to determine the presumptive statute expiration.

- (4) External subsidiary is the file of paper documents used as described above.

3.17.15.7.2.1
(03-28-2022)
Account 1510 Review Procedures

- (1) Monitor and review for timeliness and accuracy.
- (2) Ensure Memo, Form 2424 or Form 3809 are maintained in account file.
- (3) Ensure case files are journaled from 1510 to 1840 timely per the statute expiration dates.

3.17.15.7.3
(10-01-2018)
Account 1530 Court Case Erroneous Refunds

- (1) This receivable account is used to record erroneous refund receivables that result in a court case. Account 1530 will be supported by:
- Court documents, copies of bills, IDRS Letter 510C and TIGTA reports, debit vouchers or other documents showing the name of each debtor, amounts receivable and details of the transaction creating the indebtedness.
- (2) Employee fraud cases are controlled in Account 1530. Access should be limited.
- (3) Transfer case to Account 4910, Disbursement Loss, when the case is determined uncollectible. Documentation will explain why the case is uncollectible.
- (4) The external subsidiary for this account is the file of paper documents described in (1) above.

3.17.15.7.3.1
(09-20-2019)
Account 1530 Review Procedures

- (1) At the start of your review, check case files for the following:
- Ensure balance sheet with comments concerning case actions is completed.
 - Ensure Form 3809 was prepared to apply TC 700 false credit to the account.
- (2) Maintain case files as follows:
- Ensure cases are in Doc ID, Taxpayer Identification Number (TIN) or Alpha order.
 - Ensure the completed case balance sheet is on the left side of the folder.

- All original Forms 3809 should be maintained in the case folder with the most current journal at the top.
- Original case on the bottom of the right-hand side of the case file.
- The balance sheet should show the original “repayment” amount and the remaining balance. This should be updated with each new transaction or repayment. The ending amount should always match the balance on the 1530 Account portion of the RRACS 0131 report.
- Review the IDRS control base to verify that it is being updated with the appropriate activity and the examiners control number is listed.
- Pull case every 3 months (if the balance is \$600.00 or over) or six months (if the balance is under \$600.00) for review, apply appropriate actions taken until the statute date expires. See *IRM 3.17.80.1.22*, Maintaining Case Files.
- The right side of the folder should contain the original TXMOD print, a current TXMOD print (These prints should be updated every three months or when action is taken. If no activity, notate the History Sheet with “No Action on TXMOD”, do not print TXMOD) and any back-up letters or correspondence, etc.
- Maintain the most current documents on the top following the TXMOD prints.
- All actions should be dated and recorded in detail on the balance sheet.

3.17.15.7.4
(06-19-2020)

**Account 1535 CI Court
Ordered Restitution
Erroneous Refunds
(Kansas City Only)**

- (1) This receivable account is used to record erroneous refund receivables that result in a court case.
- (2) Account 1535 will be supported by:
 - Form 3809 Documents
 - Backup Documentation such as IDRS Print reflecting Erroneous Refund or a copy of a payment voucher received from CI in Ogden. CI will maintain the original case file.

3.17.15.7.4.1
(06-18-2013)

**Account 1535 Review
Procedures**

- (1) Ensure Form 3809 documents balance to the 1535 Account portion of the RRACS 0131 Report.
- (2) Ensure all back-up documentation is present.

3.17.15.7.5
(10-01-2018)

**Account 1540 Non-Court
Case Erroneous Refund**

- (1) This receivable account is used to record erroneous refund receivables that are **not** court cases. This account represents erroneous refund receivables that have **not** been collected, resulted in a court case, assessed or determined uncollectible. Account 1540 will be supported by:
 - Copies of bills
 - IDRS Letter 510C or Letter 4728C
 - Debit vouchers
 - Other documents showing the name of each debtor, amount receivable and details of the transaction creating the indebtedness
- (2) Cases are transferred to Account 1530 when it is determined that the case is going to court.
- (3) Cases are transferred to Account 4910, Disbursement Loss when the statute expires.

- (4) A case determined to be uncollectible before the statute expiration will be transferred to Account 4910, Disbursement Loss. Documentation will explain why the account is uncollectible.

Note: The reports analyst must review Account 1540 monthly to ensure that cases are timely transferred to Account 4910.

- (5) The external subsidiary for this account is the file of paper documentation described in (1) above.

3.17.15.7.5.1 (09-20-2019)

Account 1540 Review Procedures

- (1) Within the first 10 days of receipt the tax examiner should have the following:
- Completed history sheet.
 - Verification of 1st Letter 510C issued by area identifying the erroneous refund. If no Letter 510C had been sent, then the examiner receiving the case should have sent it.
 - Verification that a TC 844 is on the IDRS account with a demand date, if the IRS is in error, or no demand date if the taxpayer is in error. If the case is routed from one campus to another, the TC 844 should have been re-input at the campus where the case is being worked.
 - Verify the TC 470, Closing Code 93 has been input.
 - Verify the TC 971, Action Code 663 has been input.

- (2) Case files should be maintained as follows:

- Cases should be in Doc ID, TIN or alpha order
- The right side of the folder should contain:

1. Completed case history sheet

2. The original TXMOD print

3. A current TXMOD print

Note: TXMOD prints should be updated at least every three months or when action is taken.

4. Back-up, letters, correspondence, etc.

Note: Keep the most current action at the top after the TXMOD prints. All actions should be dated and recorded in detail on the history sheet.

- All original Forms 3809 should be maintained in case folder with the most current journal on top.
- Erroneous refund expiration date must be marked on the outside of the case file folder.
- Original Erroneous refund case on the bottom of the right-hand side of the case file.
- Balance sheet showing the original Erroneous Refund amount and the remaining balance. This should be stapled to the left side of the case folder and updated with each transaction. The ending amount should always match the balance on the RRACS 0131 report.

- Ensure the second Letter 510C was sent 45 days after the first Letter 510C or if the case was not received within 45 days from the identifying area then the second Letter 510C was sent within 10 days of receipt of the case.
- Review IDRS control base to verify that it is being updated with appropriate activity and the examiners control number is listed.
- Pull case every three months (if the balance is \$600.00 or over) or six months (if the balance is under \$600.00) for review, apply appropriate actions taken until the statute date expires. See *IRM 3.17.80.1.22*, Maintaining Case Files.

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3.17.15.7.6
(07-02-2021)

**Account 1543 Payment
over Cancellation
Erroneous Refunds**

- (1) This receivable account will be used to record erroneous refund receivables that are NOT court cases. This account represents erroneous refund receivables that have NOT resulted in court cases nor have been collected, assessed or determined uncollectible. Account 1543 is supported by copies of bills, Letter 510C, debit vouchers or other documents showing the name of each debtor, amount receivable and details of the transaction creating the indebtedness. Other possible supporting documentation may be Bureau of Fiscal Service Form 3858 (Claims Document and Form 1133 (Claim Against the United States for the Proceeds of a Government Check). This supporting information will be kept in the case file in the Erroneous Refund function.
- (2) When setting up the case on RRACS, use the TC 700 transaction date on Form 3809. This transaction date is the date of the erroneous refund (TC 840/846). Form 3809 should be stapled to the left side of the folder with the most current one on top and with a journal number clearly printed on each form.
- (3) Refer to *IRM 3.17.80*, Working and Monitoring Category D, Erroneous Refund Cases in Accounting Operations, for additional information on processing POC accounts.
- (4) The external subsidiary record for this account is the file of paper documents described above. For maintaining cases in this account refer to *IRM 3.17.80.1.22*, Maintaining Case Files.

3.17.15.7.6.1
(09-20-2019)

**Account 1543 Review
Procedures**

- (1) Follow same review procedures as 1540 account found at *IRM 3.17.15.7.5.1*, Account 1540 Review Procedures, with the exception of the ending amount should always match the balance on the RRACS 0156 report.

3.17.15.7.7
(06-19-2020)

**Account 1545 Identity
Theft Erroneous
Refunds**

- (1) This receivable account will be used to record identity theft erroneous refunds. This account represents identity theft erroneous refund receivables which are uncollectible. Account 1545 will be supported by Form 3809, IDRS prints or other documents showing the name of each debtor, amounts receivable and details of the transaction creating the indebtedness. This supporting information will be kept in the case file in the Erroneous Refund function.
- (2) Beginning January 15, 2014, cases that are opened via new IDRS command codes IDT 48 or IDT 58 will be supported by EOD1640, EOD 1622 and Batch posting 171 report. This account is not under director's accountability.

- (3) The systemic processing will produce a daily automated Batch Journal 171 to RRACS which will debit account 1545 and credit account 4220. The EOD 1640 will produce the summary (amounts and volumes) of the transactions and a new report EOD 1622, which lists the detailed information (taxpayer identification) of each transaction, will also be available on Control D. See *IRM 3.17.64.16.2*, Identity Theft Erroneous Refunds Monthly Activity Report (RRACS Report 155A), for procedures used to balance the GL 1545.
- (4) Refer to *IRM 3.17.64.16.2*, Identity Theft Erroneous Refunds Monthly Activity Report (RRACS Report 155A), for monthly balancing procedures.
- (5) Refer to *IRM 3.17.243*, Miscellaneous Accounting, for resolution of failed IDRS transactions referred to as “unpostables”.
- (6) Refer to *IRM 3.17.64.16.11*, Identify Theft Erroneous Refund Systemic Write-Offs, for write-off procedures.
- (7) The external subsidiary record for this account is the Form 3809 or EOD 1640, EOD 1622 and Batch posting 171 report.

3.17.15.7.7.1
(06-19-2020)

**Account 1545 Review
Procedures**

- (1) Ensure all external subsidiary records are maintained in the case file until the five-year statute has expired.
 - For manual processing Forms 3809 should be maintained in a suspense file by Form 813 DLN.
 - Verify Form 813 is updated with current balance due to adjustments/ duplicates removed from the batch.
 - Balance of Form 813 agrees with RRACS 155C case balance.
- (2) For systemic processing:
 - RRACS 171 batch run should balance to the EOD 1640/1622 Control-D report.
 - Ensure 171 journal is stamped on the EOD 1640 and 1622.
 - If a reversal or write-off was done January thru May 20, 2014, Form 5147 should be attached to the EOD 1622 and also notated with “reversal” or “write-off”.
 - The item count and money amount must be adjusted to reflect the current balance. An alternative work listing (spreadsheet) may be used, but must include adjustment, journal numbers, volume and monies and must be attached to the original EOD 1622.

3.17.15.7.8
(06-19-2020)

**Account 1547 Return
Preparer Misconduct
Erroneous Refunds**

- (1) This receivable account will be used to record return preparer misconduct erroneous refunds effective July 1, 2015. This account represents return preparer misconduct erroneous refund receivables which are uncollectible. Account 1547 will be supported by Form 3809 (CSC ONLY).
- (2) Beginning July 1, 2015, cases that are opened via new IDRS command codes RPM 48 or RPM 58 will be supported by EOD 1640, EOD 1624 and Batch posting 172 report. This account is not under director’s accountability.
- (3) The systemic processing will produce a daily automated Batch Journal 172 to RRACS which will debit account 1547 and credit SCCF. The EOD 1640 will produce the summary (amounts and volumes) of the transactions and a new report EOD 1624, which lists the detailed information (taxpayer identification) of each transaction, will also be available on Control D. See *IRM 3.17.64.16.3*,

Return Preparer Misconduct Erroneous Refund Inventory Report (RRACS Report 0157), for procedures used to balance the GL 1547.

- (4) The external subsidiary record for this account is the Form 3809 (CSC ONLY) EOD 1640, EOD 1624 and Batch posting 172 report.

3.17.15.7.8.1
(10-01-2015)
**Account 1547 Review
Procedures**

- (1) Ensure all external subsidiary records are maintained in the case file until the five-year statute has expired.
- Form 3809 manual processing (CSC ONLY) should be maintained in a suspense file by Form 813 DLN.
 - Ensure balance of transfer memo agrees with RRACS 0157.
- (2) For systemic processing:
- RRACS 172 batch run should balance to the EOD 1640/ 1624 Control-D report.
 - Ensure 172 journal is stamped on the EOD 1640 and 1624.

3.17.15.7.9
(10-01-2011)
**Account 1600 Manual
Assessments, Transit
Account**

- (1) The unpaid balance of manual assessments may be established in the manual Assessments, Transit Account.
- (2) Assessments manually prepared may be transferred from Account 1600 to NMF, BMF, IMF or Individual Retirement Account (IRA) in accordance with schedules established by the individual SPC.
- (3) External subsidiary is a file of new documents pending transfers to NMF, BMF, IMF or IRA.

3.17.15.7.9.1
(10-01-2011)
**Account 1600 Review
Procedures**

- (1) Verify Form 3552, Form 2859 and Form 813 are in the file.
- (2) Protective Manual Assessment (PMA) cases have a 45-day timeframe.
- (3) Ensure account closed timely.

3.17.15.7.10
(06-19-2020)
**Account 1840 Other
Receivables, Inactive**

- (1) This receivable account will be used to record the amounts of unresolved items for which the statutory period of assessments has expired.
- (2) Items in this account will be transferred from Account 1510. These case history files will be supported by approval of the SPC director.
- (3) Items may also be transferred from Account 4810. These case files will be supported by administrative approval delegated no lower than chief, Accounting Operations. Items in this account will be closed to Account 6600, Accounts Cleared Statute, ten years from the date of the deposit ticket/debit voucher.
- (4) Case files will be reviewed at least once yearly to determine the accounts on which the Statute for Collection has expired.
- (5) Upon expiration of Statute for Collection, items in this account will be closed to the Accounts Cleared, Statute Account 6600.
- (6) External subsidiary is the case history files.

3.17.15.7.10.1
(06-18-2013)
**Account 1840 Review
Procedures**

- (1) Review annually for:
 - Timely movement to next account
 - Updated history sheets
- (2) Ensure case files are being reviewed
- (3) Ensure managers sign and date history sheet
- (4) Ensure account is in balance

3.17.15.7.11
(09-20-2019)
**Account 2330 Employee
Plans/Exempt
Organization (EP/EO)
User Fees**

- (1) This receipt account represents monies collected and placed in the Treasury General Fund Account. Collections may be cash, check or money order applicable to this General Fund Account. Receipts are recorded in this account upon preparation of Deposit Ticket, SF 215A. The SPC director is personally accountable for these funds until deposits into the Treasury Account are confirmed.

Note: Ogden Submission Processing only. Deposits received for this account in sites other than Ogden, should be transferred via Form 2158 to Ogden.

- (2) Included in this account are monies for Treasury Account Symbols 20–2411 (User Fees).
- (3) This account can be reduced only through adjustment between the Funds or Revenue Receipt accounts as all SF 5515's normally are applied to the Revenue Receipts Withholding Class.
- (4) Account is maintained on a fiscal year basis.

3.17.15.7.11.1
(09-20-2019)
**Account 2330 Review
Procedures**

- (1) Verify all documents journaled to this account are for Ogden SPC (OSPC) only.
- (2) Other than OSPC, ensure Form 2158 have been completed to transfer credits and documents to other sites.
- (3) Ensure re-class has been completed on RRACS.
- (4) Ensure the contra account was journaled into Account 6310.
- (5) Ensure account is balanced.

3.17.15.7.12
(06-19-2020)
**Account 2335
Miscellaneous User Fee**

- (1) Included in this receipt account are monies for the EO User Fee Increase and the Form 990 CD User Fee. **The EO User Fee increase and Form 990 CD User Fee are processed in Ogden.** These monies are reported under Treasury Account Symbol 20X5432.5.

3.17.15.7.12.1
(09-20-2019)
**Account 2335 Review
Procedures**

- (1) Verify all documents journaled into this account belong to your campus (Ogden Only).
- (2) Other than OSPC, ensure Form 2158 has been completed to transfer credits and documents to OSPC.
- (3) Ensure re-class has been completed on RRACS.
- (4) Ensure the contra account was journaled into Account 6310.

- (5) Ensure account is in balance.

3.17.15.7.13
(09-20-2019)
Account 2350 Public Debt

- (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 Deposit Ticket, SF 215A. The SPC director is personally accountable for these funds until deposits into the Treasury Account are confirmed.
- (2) Included in this account are monies for treasury Account Symbols 20X5080.1 (Voluntary Contribution to reduce the National Debt).
- (3) This account can be reduced only through adjustment between the Funds or Revenue Receipt accounts as all SF 5515's normally are applied to the Revenue Receipts Withholding Class.
- (4) This account is maintained on a fiscal year basis.

3.17.15.7.13.1
(10-01-2011)
Account 2350 Review Procedures

- (1) Ensure document clearly states "Public Debt."
- (2) Ensure documents are maintained, journaled and balanced separately within Account 6400.

3.17.15.7.14
(10-01-2017)
Account 2355 Federal Court Ordered Restitution (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 instructions from the originator that these payments fall into one of these categories. These monies are reported under Treasury Account Symbol 20-3220.

Note: Kansas City SPC Only. Deposits received for this account in sites other than Kansas City, should be transferred via Form 2158 to Kansas City.

3.17.15.7.14.1
(06-19-2020)
Account 2355 Review Procedures

- (1) Verify, reviewing samples, the documents journaled into this account belong in this account (Kansas City Only).
- (2) Ensure the contra account was journaled in Account 6400 (Kansas City SPC).
- (3) Review sample transactions, verifying supporting documentation is present and supports the journal action.
- (4) Ensure re-class is completed, if required.
- (5) Ensure Form 2158 was prepared to transfer money to Kansas City (Non-Kansas City sites only).

3.17.15.7.15
(10-01-2011)
Account 2360 Conscience Funds

- (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 Deposit Ticket, SF 215A.
- (2) The SPC director is personally accountable for these funds until deposits into the Treasury Account are confirmed.

- (3) Included in this account are monies for Treasury Account symbols 20–1210 (Conscience Fund).
- (4) This account can be reduced only through adjustment between the Funds or Revenue Receipt accounts as all SF 5515's normally are applied to the Revenue Receipts Withholding Class.
- (5) Account is maintained on a fiscal year.

3.17.15.7.15.1
(10-01-2011)
Account 2360 Review Procedures

- (1) Ensure document clearly states for conscience fund or anonymous.
- (2) Ensure documents are maintained, journaled and balanced separately in Account 6400.

3.17.15.7.16
(09-20-2019)
Account 4610 Unapplied Advance Payments

- (1) This liability account will be used to record advance payments voluntarily made by taxpayers in anticipation of deficiency or additional assessments of all classes of tax and advance payments (including cash bonds) in pre-refund audit cases. The balance on this account represents all such payments which have not been assessed, applied to taxpayer accounts, refunded or transferred to other offices.
- (2) Account 4610 will be supported by subsidiary records established to identify the taxpayer, amount of advanced payment and subsequent assessment application, refund, or transfer of the collection.

Note: **Ogden SPC** uses this account for Visa Claims 1042 and withholding for Whistleblower 945

3.17.15.7.16.1
(10-01-2011)
Account 4610 Review Procedures

- (1) Ensure account is being used properly.
- Note:** Account should only contain payment documents that are prepared by Examination with the exception of the IMF \$100 Million Dollar taxpayers.
- (2) Verify spreadsheet is being maintained.
 - (3) Ensure file folder is prepared for each document that is six months or older.
 - (4) Ensure history sheet is being maintained with all actions annotated.
 - (5) Ensure account is balanced monthly to the general ledger.

3.17.15.7.17
(09-20-2019)
Account 4710 Offers in Compromise (Ogden Only) (Information Only) (Account was moved to Ogden, February 26, 2019)

- (1) This liability account is used to hold and control amounts received with Offers-in-Compromise, while the offer is being processed. Monies recorded in this account are Deposit Fund amounts deposited under Treasury Symbol 20X6879.
- (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 SPC on Form 2158. Transfers will be reclassified by the receiving SPC.

- (3) This account is supported by individual records within the Data Base. Application, refund, or transfer must not exceed the credit available in the individual record. The external subsidiary file is the Record of Offer-in-Compromise, Form 2515 or 4710–CG.
- 3.17.15.7.18
(06-19-2020)
Account 4720 Sales of Seized Property (Ogden Only)
- (1) This liability account is used to hold and control amounts received as proceeds from the sales of seized property until proper distribution documents are completed by the collection functions.
- (2) Deposit Fund monies may be reclassified to revenue receipts and applied to an outstanding tax liability refunded to taxpayer when amount is over the tax liability or transferred to another SPC on Form 2158. Transfers of Deposit Fund amounts will be reclassified by the receiving campus.
- (3) This account is supported by individual records in the RRACS Data Base. Application, refund or transfer must not exceed the credit available in the individual record. The external subsidiary file is the Deposit Fund Record, Property Sales and Deposits, Form 1983.
- 3.17.15.7.18.1
(06-19-2020)
Account 4720 Review Procedures
- (1) Review of this account should be performed quarterly:
- Compare RRACS 0135 report to Form 2433 document to ensure correct information has been journaled (for example. journal number, money amounts, etc.).
 - If corrections were made they will be documented on the balance log that is maintained in the front of the 4720 account folder.
 - Compare balance corrections to the DPS to verify that all corrections have been completed.
- 3.17.15.7.19
(06-19-2020)
Account 4730 Miscellaneous Deposit (Ogden Only)
- (1) This liability account is used to hold and control miscellaneous deposit fund amounts. Included in this account will be amounts requested held by CI 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.
- (3) This account is supported by individual records in RRACS. Application, refund or transfer must not exceed the credits available in the individual records.
- 3.17.15.7.19.1
(10-01-2011)
Account 4730 Review Procedures
- (1) Ensure money amount matches with RRACS.
- (2) List each Doc ID in order, original prepared dated and balance that is in the open status.
- (3) Ensure history sheet is annotated with all actions taken.
- (4) Ensure semi-annual verification is completed.
- (5) Ensure copy of the memo is in the case file.

3.17.15.7.20
(09-20-2019)

**Account 4910
Disbursement Loss**

- (1) This liability account provides internal control for disbursement losses (unrecoverable erroneous refunds). Cases will be maintained in this account while relief for the accountable officer is requested.
- (2) A case will be transferred from Account 1530 when the case is determined to be uncollectible. Documentation will explain why the case is determined uncollectible.
- (3) A case will be transferred from Account 1540 when the case is determined to be uncollectible or the statute expires. Documentation will explain why the case is determined uncollectible.
- (4) The case documentation will be used to support the relief request.
- (5) If a taxpayer makes a payment while in Account 4910, then credit Account 4910 and debit SCCF account.
- (6) When relief is granted, Account 6920, Disbursement Write-Off, will be debited and Account 4910 will be credited to provide relief.

3.17.15.7.20.1
(06-19-2020)

**Account 4910 Review
Procedures**

- (1) When the two or five year statute for collection has expired on erroneous refunds or has been deemed uncollectible.
 - Ensure the write off memo for disbursement losses is present.
 - Compare the RRACS Report 051S to the total of the memos for the month.

3.17.15.7.21
(06-19-2020)

**Account 4970 Unapplied
Refund Reversal**

- (1) This liability account is used to record and control canceled refund checks prior to research for proper application. The items included in this account are only those checks generated manually or through IDRS, which cannot be input by the disbursing office directly to the Master File.
- (2) This account is used to control refund (45 document code) items that are received due to mismatch of money amounts. Resolution of these items may require contact with the RFC and Fiscal Service. Discrepancies under \$5.00 will be resolved using Account 6540, Small Debit and Credits Cleared.
- (3) If any items cannot be resolved through research and have been in the account for over two years, follow-up contact with RFC and Fiscal Service, administrative action may be requested. Administrative approval to charge Unapplied Refund Reversal credit amounts to Account 6800, Excess Collections and charge debit items to Account 1840, Other Receivables, may be granted. Authority for approving such action may not be delegated below operations level. All cases should be fully documented regarding research performed, destruction of records, contacts, related correspondence, etc. to ascertain that resolution is no longer possible.
- (4) This account is used to control Limited Pay Cancellations received via IPACD or IPACR until the tapes are processed at ECC-MTB or manual documents are prepared. Individual records will be maintained for each IPAC Document.
- (5) Items placed in this account will be subject to expedite research to determine proper application and will be transferred to the proper taxpayers account upon identification.

- (6) Refunds and cancellations transferred from this account to a miscellaneous fund must be reclassified.
- (7) The external subsidiary file documents are Forms 3809 associated with Forms 1098, Form 3245 and IPAC Treasury Receivable, Accounting and Collection System (TRACS).

3.17.15.7.21.1
(09-20-2019)
**Account 4970 Review
Procedures**

- (1) Compare the following reports with the account balance worksheet:
 - RRACS Report 0130
 - IPACR Suspense Report
 - RRACS Report 0138
 - IPACD Suspense Report
- (2) Review the timeliness of the case files.
- (3) Ensure all case file history sheets are fully documented regarding research, contacts made and any other actions taken.
- (4) Ensure proper documents were prepared and all documentation is present.
 - Follow up documentation is present.

Note: How the unpostable is resolved depends on the reason it unposted. Every effort should be made to resolve Unpostable conditions within four weeks of receipt. See *IRM 3.17.79.11.3*, Unpostable Cases Received from Rejects/Refund Inquiry.

3.17.15.7.22
(07-02-2021)
**Account 4971 Unapplied
External Leads Real
Account (Kansas City
and Ogden Only)**

- (1) This account is used to record and control unapplied external leads prior to research for proper application.
- (2) The items included in this account also include unapplied external leads which cannot be applied directly to MF.
- (3) The external subsidiary file documents are Form 3809's.
- (4) Paper check deposit processing is in Kansas City only. Electronic payment processing is in both Fresno and Ogden.
- (5) For processing procedures refer to *IRM 3.17.64.17*, External Leads Processing (ELP) Ogden and Kansas City CFO RACS Only.

3.17.15.7.22.1
(06-19-2020)
**Account 4971 Review
Procedures**

- (1) Ensure Form 3809 and backup are maintained in file.
- (2) Some deposits will remain in Account 4971. Supporting documentation for these monies remaining in GL 4971 will be supplied by IVO-external leads and maintained in Account 4971 file with the Form 3809.

3.17.15.7.23
(10-01-2011)
**Account 4975 Liability,
DOJ Receipts (Kansas
City Only)**

- (1) This liability account is used to control unapplied lockbox items from the DOJ until research can be accomplished to determine appropriate application or reversal to DOJ. The lockbox accounts will be maintained in an external subsidiary file, consisting of a copy of the listings, cross referenced with the applicable journal number. As each item is identified and applied, the support-

ing subsidiary document should be annotated and the remaining balance corrected to assist in the monthly reconciliation.

- (2) Items placed in this account will be subject to expedite research to determine proper application and will be transferred to the proper taxpayers account upon identification.
- (3) If any items cannot be resolved through research and follow-up with DOJ and have been in the account for over two years, administrative action may be requested. All cases should be fully documented regarding research performed, destruction of records, contacts, related correspondence, etc. to ascertain that resolution is no longer possible. Once approval has been granted these items will be transferred to Account 6800, Excess Collections. Authority for approving such action may not be delegated below Operation level.

3.17.15.7.23.1
(03-18-2020)
**Account 4975 Review
Procedures**

- (1) Pull a sample of open case files.
 - Compare the case file balance to the RRACS Reports 0130 and 0138.
 - Verify source documentation is present and supports the journal actions.
 - Any items over 2 years old should be moved to the 6800 account.

3.17.15.7.24
(10-01-2011)
**Account 4985 IPACR
Suspense**

- (1) This account is used to record and control IPACR receipts prior to research for proper application.
- (2) Items not identified in Accounts 4970 and 4975 will be included in this account.

3.17.15.7.24.1
(10-01-2011)
**Account 4985 Review
Procedures**

- (1) Monitor and review as needed.

3.17.15.7.25
(03-28-2022)
**Account 6310
Miscellaneous Fees**

- (1) This account records the liability for fees and services rendered. The following fees will be recorded in Account 6310:
 - 2320 Duplication of Exempt Organization Master File (EOMF) Documents
 - 2330 EP/EO User Fee
 - 2335 EP/EO User Fee Increase (CSPC)
 - 2340 Photocopy Fee (Current Year)
 - 2395 OIC User Fee
 - 2342 Photocopy Fee (Prior Year)
- (2) The six individual accounts mentioned above must be balanced and maintained separately within Account 6310.

3.17.15.7.25.1
(09-20-2019)
**Account 6310 Review
Procedures**

- (1) Reports/Documents received from RRACS for review:
 - RRACS Report 004 - Monthly General Ledger Trial Balance (MTRIAL)
 - RRACS Report 051 - General Ledger Account Details (For each contra account listed)
 - Balanced contra account worksheet
 - Account folder with maintained documentation enclosed

- (2) The balanced contra account worksheet will have a beginning balance of zero at the beginning of the new fiscal year (FY). The ending balance at the end of each month will carry over to the next month.
- (3) The account folder will maintain Form 1963, Form 2221, Form 8166, Form 3244, Form 813, Form 2424 and copies of deposit tickets, checks, memorandums, etc. Verify the collection is maintained behind the correct contra account, ensure monies are transferred to other campuses timely, when indicated and journal entries were posted properly.
- (4) Verify the correct journal of debits and credits from RRACS 051 are listed properly on the balance worksheet and the ending balance equals the account general ledger net amount.
- (5) Ensure the worksheet is initialed and dated by the balancer. Ensure the manager reviewed the account during the quarter; verify their initials and date of their review.
- (6) When the review is completed, initial and date both the balancers worksheet and the RRACS Report 004.
- (7) Provide a copy of the reports analyst's review summary to management.

3.17.15.7.26

(09-20-2019)

Account 6400**Miscellaneous Revenue Collections**

- (1) This account is used to record 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 is also used to record miscellaneous collections that are not assessable on the taxpayers account.
- (3) This account is used to record all monies/revenue collected for:
 - **Account 2310** - Treaty Country Receipts (20–3220)
 - **Account 2320** - Miscellaneous receipts not attributable to fees or assessed tax, penalty and interest (20–3220)
 - **Account 2325** - Miscellaneous Forfeiture Receipt (20–1099)
 - **Account 2345** - Presidential Election Campaign (20X5081.1)
 - **Account 2350** - Public Debt (20X5081.1)
 - **Account 2355** - Federal Court Ordered Restitution for Costs and Penalties (20–3220)
 - **Account 2360** - Conscience Fund (20–1210)
 - **Account 2365** - LIFO Payments, Rev Proc 97- 44 Settlement Payments (20–3220)
 - **Account 2370** - Mortgage Subsidy Bond Receipt (20–3220)
- (4) The nine individual accounts mentioned above must be **balanced** and **maintained separately**, within Account 6400.

3.17.15.7.26.1

(06-19-2020)

Account 6400 Review Procedures

- (1) Receive from RRACS the reports/documents needed to perform review:
 - RRACS Report 004 - Monthly General Ledger Trial Balance (MTRIAL)
 - RRACS Report 051 - General Ledger Account Details, (*For each contra account listed*)
 - Balanced contra account worksheet
 - Account folder or case file with maintained documentation enclosed

- (2) The balanced contra account worksheet will have a beginning balance of zero at the beginning of the fiscal year (FY). The ending balance for each month will carry over to the next month.
- (3) The account folders will maintain source documentation supporting journal actions. Review sample transactions/files, verify the collection is maintained behind the correct contra account, ensure monies are transferred to other campuses when indicated and journals were created properly.
- (4) Verify that the correct journal of debits and credits from the RRACS 051 are listed properly on the balanced worksheet and the ending balance equals the account general ledger net amount.
- (5) Ensure the worksheet is initialed and dated by the balancer. Ensure the manager or lead of the team who maintains the account has reviewed the account during the quarter by verifying their initials and date review was performed.
- (6) When the review is completed, initial and date the balancers worksheet.
- (7) Provide a copy of the reports analyst's review summary to management.

3.17.15.7.27
(09-20-2019)
**Account 6510
Over-Assessments
Credited**

- (1) Amounts of over-assessments (abatements) of previously-assessed tax, penalty and interest certified and credited to taxpayer accounts are recorded in this account. The account represents the total over-assessments of tax, penalty and interest credited to taxpayer accounts during the year. Entries to this account are obtained from the SC Recaps (abatement total). They are further supported by file copies of Form 2188.
- (2) This account is also used for reversals of erroneous abatements. These entries are obtained from the Form 2188 and Form 3465.
- (3) This account is also used to journal reactivation of erroneous abatements when the original abatement has been written off in a prior fiscal year.
- (4) External subsidiary record is the file of Form 2188s.

3.17.15.7.27.1
(09-23-2014)
**Account 6510 Review
Procedures**

- (1) Review case file to verify Form 2188 is present to substantiate items in this account.

3.17.15.7.28
(06-19-2020)
**Account 6565 Refund
Cancellation Credits
Allowed**

- (1) The monies posted to this account are indicative of the processing which allows a refund cancellation credit (TC 841) to post to a taxpayer's account when a refund was issued, but never negotiated by the taxpayer.
- (2) IRS is legally obligated to re-credit the taxpayer's account for the amount of the check if Fiscal Service either cannot return a credit to IRS under the terms of the competitive equality Banking Act of 1987 (Limited Pay-ability) or has returned a credit where the IRS cannot locate the credit.
- (3) External subsidiary record is the file of paper documents used as described above.

3.17.15.7.28.1
(06-19-2020)
**Account 6565 Review
Procedures**

- (1) Review the case file Form 3809's, verifying the stamped journals are correct per the source document.
- (2) The supporting documentation should demonstrate adequate Category criteria of 1, 2, 3, or 4.
- (3) For Category 3 items - the operation manager's signature is required.
- (4) Compare the monthly balanced account worksheet to the case file item and amount.
- (5) Ensure the worksheet is initialed and dated by the balancer.
- (6) Provide a copy of the review summary to management.

3.17.15.7.29
(09-20-2019)
**Account 6700 Foreign
Check Collection Cost
and Miscellaneous Bank
Charges**

- (1) This account is used to record charges by the depository banks, or by the cash division of the Treasurer's office, for processing foreign checks and other miscellaneous fees, including encoding error charges. These charges will normally be made on SF 5515.
- (2) External subsidiary record is the case file.

3.17.15.7.29.1
(04-07-2014)
**Account 6700 Review
Procedure**

- (1) Review and monitor as needed.

3.17.15.7.30
(07-02-2021)
**Account 6801 Expired
External Leads**

- (1) This account is used to record and control expired external leads after research for proper application. The items included in this account are only those expired external leads which cannot be applied directly to MF.
- (2) If any items over two years from the deposit date cannot be resolved through research and follow-up with IVO-external leads, prepare Form 3809 to Debit 4971 and Credit 6801 for the remaining amount for each Doc ID (DT Number) in Account 4971.
- (3) The external subsidiary file documents are Form 3809's transferring monies from Account 4971 to Account 6801.

3.17.15.7.30.1
(10-01-2018)
**Account 6801 Review
Procedures**

- (1) Review case folders to ensure Form 3809's or 132B transferring monies from Account 4971 to Account 6801 are present along with the 156 journal print.

3.17.15.7.31
(07-02-2021)
**Account 6905 ID Theft
Erroneous Refund
Write-Off**

- (1) This account provides internal control for identity theft disbursement losses.
- (2) When write-off approval is granted, this account will be debited to provide credit to Account 1545, Identity Theft Erroneous Refunds. Cases will be maintained in this account after write-off approval until fiscal year-end. For additional information see *IRM 3.17.64.16.11*, Identity Theft Erroneous Refund Systemic Write-Offs.

- (3) IDT write-offs became systemic effective February 2019 and will be performed through a RRACS batch journal by the 12th workday of the month. The batch journal number will be a 174 and will include the Doc-ID. This will credit account 1545 and debit account 6905.
 - a. The RRACS report 155D, Matched IDT Erroneous Refund Write Offs, will list all matched write off items.
 - b. The RRACS report 155E, Unmatched IDT Erroneous Refund Write Offs will list all unmatched write off items.
- (4) The RRACS Report 155D and 155E will be placed in the SPC Main Menu/ Miscellaneous and can be printed.

3.17.15.7.31.1
(09-20-2019)
**Account 6905 Review
Procedures**

- (1) Verify write-off memos are signed by the operations manager for the manual process.
- (2) The matched RRACS Report 155D plus any write off memos will equal the 6905 account on the Daily Trial Balance.

3.17.15.7.32
(10-01-2015)
**Account 6907 Return
Preparer Misconduct
Erroneous Refund
Write-Off**

- (1) This account provides internal control for return preparer misconduct disbursement losses and was effective on July 1, 2015.
- (2) RPM write-off is systemic and will be done through a RRACS batch journal. The batch journal number will be 173 and will include the doc-id. This will credit the 1547 account and debit the 6907.

3.17.15.7.32.1
(10-01-2018)
**Account 6907 Review
Procedures**

- (1) Ensure the 173 batch total agrees with the general ledger.

3.17.15.7.33
(09-20-2019)
**Account 6920
Disbursement Write-Off**

- (1) This account provides internal control and accountability for disbursement losses.
- (2) When relief is granted, this account will be debited to provide credit to Account 4910, Disbursement Loss.
- (3) This account should remain in the accounting area for two years, then send to Records Storage with a destroy date of six years, three months after the period of the account as outlined in Document 12990. To locate this information, open the attached link and select the Current revision date. Then refer to the information in the table below:

IRS Records Control Schedules (RCS)	Schedule	Item	Page
29 Tax Administration - Wage and Investment (W&I) Records Revenue General Ledgers (formerly Item 165)	29	165	475

- 3.17.15.7.33.1
(09-20-2019)
Account 6920
Disbursement Write-Off
Review Procedures
- (1) Verify the memo in the file as a source document and stamped with journal.
 - (2) Verify journal Debit 6920 Credit 4910.
- 3.17.15.7.34
(06-19-2020)
Account 6950
Department of justice
(DOJ) Collection
Hold-back (Kansas City
Only)
- (1) Each year the Appropriations Act for the Department of Justice (DOJ) authorizes DOJ to retain 3% of all amounts collected pursuant to the DOJ's civil debt collection litigation activities.
 - (2) Account 6950 is used to record and journal the 3% amount retained by DOJ.
 - (3) Forms 3809 are the external subsidiary.
- 3.17.15.7.34.1
(06-19-2020)
Account 6950 Review
procedures
- (1) The reports analyst must review this account quarterly to ensure that the journaling and balancing actions are accurate and timely. Refer to IRM 3.17.243, Miscellaneous Accounting and IRM 3.17.63, Redesigned Revenue Accounting Control System, for detail processing of this account.
 - (2) Pull sample cases to verify journal action for 3% total and tax class journal entries.
 - (3) Check the Balancing Group 6950 monthly General Ledger and spreadsheet for any open journal action not processed timely.
 - (4) Provide a copy of the reports analyst review summary to management.
- 3.17.15.7.35
(10-01-2018)
Losses and Shortages
- (1) The following are the three Losses and Shortages accounts:
 - Account 7610 - Embezzlement, Thefts and Negligence
 - Account 7620 - Unexplained Losses
 - Account 7650 - Deposit Discrepancies
 - (2) These accounts are supported by individual records in the Losses and Shortage file within RRACS. Each individual record requires its own Doc ID. Unless known to be otherwise, tax class will always be 2.
 - (3) Source documents related to the losses and shortages are:
 - Form 3244
 - Memorandum granting relief for losses or shortages other than by payment
 - Memorandum or letters stating losses or shortages
 - Form 2424
 - Form 813
 - Form 215
 - Form 5515
 - (4) Effective July 15, 2013, a new RRACS 0576 Report titled Electronic Check Processing (ECP) Deposit Discrepancy Support List is available. This monthly report includes all open ECP (Lockbox) Deposit Discrepancies. The total money amount must equal the open case files.

3.17.15.7.36
(07-02-2021)

Account 7610
Embezzlement and
Thefts

- (1) This asset account is used to record cash shortages of collections, losses from robbery or theft, embezzlement of collections and counterfeit bills. The balance in this account represents the total amount of such losses or shortages for which restitution or reimbursement may be obtained, or for which relief may be granted.
- (2) This account is supported by reports and case history files covering the details of each recorded collection loss or shortage. Case history files may include, but not exclusively:
 - TIGTA memorandum
 - TIGTA report of investigation (ROI)
 - Copy of document transferring credit to the injured taxpayer's account
 - Transcript of injured taxpayer's account showing the credit from Account 7610
 - Copy of the preliminary report and any supplemental reports
 - Copy of the internal controls in place at the time of the loss
 - Any internal control changes made
 - Copy of court documents
 - A list of any payments made or offsets
 - History of contacts with TIGTA, Court, Department of Labor, Kansas City DOJ lockbox and any other areas/agencies
 - Internal Revenue Code (IRC) Section 7804(c) assessment documents (non-court case)
- (3) The reports analyst must review this account to ensure case files have required supporting document and updated history sheets.

3.17.15.7.37
(06-19-2020)

Account 7620
Unexplained Losses

- (1) This asset account is used to record unexplained losses. An unexplained loss is an apparent deposit discrepancy that cannot be collected under the Federal Claims Collection Act (FCCA). When the Service cannot establish the bank's liability for a deposit discrepancy, the loss is considered unexplained. Unexplained losses of \$10,000 or more require Treasury's approval.
- (2) This account is supported by case history files covering the details of each recorded collection loss or shortage. Case history files may include:
 - Copies of the debit voucher
 - Copy of the deposit ticket
 - Copy of Form 813
 - Correspondence to/from depository
 - Correspondence to/from bank
 - Copy of taxpayer's check (front/back)
 - Transcript of the taxpayer's account
 - Historical record of attempts to resolve the discrepancy
- (3) This account is included as an accountability for the list of accountable officers found in *IRM 3.0.167-1*, List of Accountable Officers.
- (4) The reports analyst must review this account to ensure case files are complete with required supporting documentation and updated history sheets.

3.17.15.7.38
(06-19-2020)
Account 7650 Deposit Discrepancies

- (1) This asset account is used to record amounts of deposit discrepancies which are discovered by the depositories. This account may also be used when the Payment Tracer function has unresolved encoding errors, where extensive research has been completed and the credit cannot be located. These items are considered true deposit shortages for accountability purposes. The balance in this account represents the total amount of such losses or shortages for which restitution or reimbursement may be obtained, or for which relief may be granted.
- (2) Account 7650 is supported by reports and case history files covering the details of each recorded collection loss or shortage. Case history files may include:
 - Copy of the debit voucher
 - Copy of the Deposit ticket
 - Copy of Form 813
 - Correspondence to/from depository
 - Correspondence to/from bank
 - Copy of taxpayer's check (front/back)
 - Transcript of the taxpayer's account
 - Historical record of attempts to resolve the discrepancy
- (3) This account is included in the accountability of the accountable officer.
- (4) Review Account 7650 monthly to make sure bank contact is timely and identify discrepancies that require relief. Unresolved cases over \$1,500 are forwarded to Counsel for a recommendation to file suit or stop collection action against the depository. If Counsel recommends termination of collection action, administrative resolution under Delegation Order 1–25, Termination of Collection Action against Federal Depositories or the DOJ is requested.

3.17.15.8
(10-01-2011)
Review of Miscellaneous Items

- (1) Daily, research SP intranet for:
 - a. Servicewide Electronic Research Program/Information Alerts
 - b. IRM Updates

3.17.15.8.1
(07-02-2021)
**Non-Master File (NMF)
(Kansas City only)**

- (1) Reviewing the NMF accounts
 - Perform trend analysis on various reports retained from both Automated Non-Master File (ANMF) and RRACS system.
 - Analyze and identify problem areas and/or procedural issues.
 - Ensure NMF accounts are balanced monthly with the General Ledger Accounts.
 - Perform periodic reviews on documents posting to ANMF: Abatements, manual refunds, closing agreements, Form 2424 and Form 3809.
 - Review the above documents for timeliness of receipt and input.
 - Ensure IRM 3.17.46, Automated Non-Master File Accounting, procedures are being followed.
 - Perform written quarterly reviews for manager and include recommendations to resolve issues.
- (2) A training course is now available in ITM for ANMF. This item is informational only.
 - ITM 10740 Processing Non-Master File Accounts

- a. New hires must take this training within **30 days** of reporting to the team.
- b. Refresher training should be taken as needed at management's discretion.

3.17.15.9
(08-18-2022)
Score Card

- (1) The score card is for accounting use only. It is used to track the timely submission of the RRACS reports to CFO and SP HQ and establish controls/checks and balances to ensure timelines are met.
- (2) CFO/SP Score Card consists of six elements:
 - CARS
 - Supplemental CARS
 - Statement of Difference (no longer scored)
 - Form 3997
 - Trace ID (no longer scored)
 - Suspense Accounts-20F3885
 - Suspense Accounts-20F3500 and 20F3502
 - Informant Reward Account 20X5433 (Ogden only)

3.17.15.9.1
(06-19-2020)
**SP/CFO Score Card -
End of Month Balancing
for CARS Submission
(Formerly SF 224)**

- (1) SF 224 Timely Submission
 - **Green** - Submission made by 11:00 AM local time on second business day.
 - **Yellow** - Submission made from 11:01 AM to 1:00 PM local time on second business day.
 - **Red** - Submission made after 1:00 PM local time of the second business day.
- (2) Potential 224 Problem
 - Posting occurring after SF 224 generation in RRACS.
 - Requests for the SF 224 Supplemental Report.
 - Systemic problems (Yellow and Red criteria do not apply).
 - Password problems.
 - Failing to verify computer connections to CARS.
 - Failing to ensure the CARS users are certified.
- (3) SF 224 Completeness
 - **Green** - All RRACS transactions reported.
 - **Yellow** - Partial RRACS transactions reported.
 - **Red** - No RRACS transactions reported.
- (4) SF 224 Accuracy
 - **Green** - All RRACS transactions accurate.
 - **Yellow** - Partial RRACS transactions accurate.
 - **Red** - No RRACS transactions accurate.

3.17.15.9.2
(10-01-2018)
**SP/CFO Score Card -
Supplemental CARS
Submission (Formerly
SF 224 Supplemental,
Statement of
Transactions)**

- (1) SF 224 Supplemental Timely Submission
 - **Green** - Submission made by 1:00 PM local time on third business day.
 - **Yellow** - Submission made from 1:01 PM to 3:00 PM local time on third business day.
 - **Red** - Submission made after 3:00 PM local time on the third business day.
- (2) Potential SF 224 Supplemental Problems
 - Posting occurring after SF 224 generation in RRACS.
 - Systemic problems (Yellow and Red criteria do not apply).
 - Password problems.
 - Failing to verify computer connections to CARS.
 - Failing to ensure the CARS users are certified.
- (3) SF 224 Supplemental Completeness
 - **Green** - All transactions completed.
 - **Yellow** - Partial transaction completed.
 - **Red** - No transactions or journals completed.

3.17.15.9.3
(06-19-2020)
**SP/CFO Score Card -
Statement of Difference**

- (1) On Time Submission
 - **Green** - DBA has three workdays to complete after the 119 journal number post to RRACS.
 - **Yellow** - DBA completes in four or five workdays after the 119 journal number post to RRACS.
 - **Red** - DBA completes in six workdays after the 119 journal number post to RRACS.
- (2) Statement of Difference - Completeness
 - **Green** - All columns of information provided and accurate.
 - **Yellow** - Missing details or errors on five or less rows of differences.
 - **Red** - Missing details or errors on more than five rows of differences.
- (3) Statement of Difference - Supporting Documentation
 - **Green** - Supporting backup for all the required three audit months or older differences. Supporting backup for all disbursement items.
 - **Yellow** - Supporting backup missing for up to two items. (backup documentation required for deposit items with audit month three months or older and all items in disbursements.
 - **Red** - Missing supporting backup for more than two items (backup documentation required for deposit items with audit month three months or older and all items in disbursements.
- (4) Statement of Difference - Balancing
 - **Green** - Report balances between RRACS and CARS.
 - **Yellow** - One audit month total does not balance between CARS and RRACS.
 - **Red** - More than one audit month total does not balance between CARS and RRACS.
- (5) Statement of Difference - Aged Items

- **Green** - No aged items on the report containing a confirm date more than three months old.
- **Yellow** - Aged items with confirm date of four to five months old.
- **Red** - Report contains confirm date greater than five months old.

3.17.15.9.4
(09-20-2019)

**SP/CFO Score Card -
Form 3997,
Reconciliation of
General Ledger
Accounts**

(1) 3997 - Timeliness

- **Green** - Received on or before the 25th of the month.
- **Yellow** - Received between the 26th and 27th.
- **Red** - Received on or after the 28th.

(2) 3997 - Completeness and Accuracy

- **Green** -Complete and accurate information provided for all columns.
- **Yellow** -Incomplete and/or inaccurate information on five or less items.
- **Red** -Incomplete and/or inaccurate information on more than five items.

(3) 3997 - Supporting Documentation

- **Green** -Supporting backup for all aged reconciled and unreconciled.
- **Yellow** -Supporting backup for aged reconciled and unreconciled except for one item.
- **Red** -No supporting backup for aged reconciled and unreconciled items, or more than one item missing.

(4) 3997 - Signature

- **Green** -All parties Signed.
- **Yellow** -No yellow option available.
- **Red** -Not all parties signed.

(5) 3997 - Aged Reconciled Items

- **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.

(6) 3997 - Unreconciled Items

- **Green** - No unreconciled item(s) or unreconciled item(s) reported for the first time.
- **Yellow** - One or more unreconciled item(s) reported for the second or third consecutive time.
- **Red** - One or more unreconciled item(s) reported for four or more consecutive times.

3.17.15.9.5
(09-14-2023)

**CFO Score Card -
Suspense Accounts -
20F3885 Process**

(1) Timeliness

- **Green** - The IPAC Log sheet for suspense account 20F3885 received by 1:00 PM local time on the third business day of the following month.
- **Red** - The IPAC Log sheet for suspense account 20F3885 is received after 1:00 PM local time on the third business day of the following month.

(2) IPAC Aged Items

- **Green** – 30 days or less in suspense.
- **Yellow** – 31 to 45 days in suspense. (Accounting Operations will be contacted.)
- **Red** – 46 to 60 days in suspense. (campus director will be contacted.)

Note: If over 60 days, a red score will be given and the Director of Revenue Accounting Operations will also be contacted.

(3) Supporting Documentation

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

(4) Signature

- **Green** – All signatures present on IPAC Log Sheet and Corrective Action Log sheet.
- **Red** – Missing signature(s) on either IPAC Log Sheet or Corrective Action Log sheet.

3.17.15.9.6
(06-19-2020)

**CFO Score Card -
Percentage of Suspense
for 20F3885**

(1) Timeliness

- **Green** - The Suspense Account Percentage Worksheet is received by 1:00 PM local time on the third workday of the month.
- **Red** – The Suspense Account Percentage Worksheet is received after 1:00 PM local time on the third workday of the month.

(2) Worksheet

- **Green** – 5% or less
- **Yellow** – 6% to 9%
- **Red** – 10% or more

(3) Signature

- **Green** – All signatures present on the Suspense Account Percentage Worksheet.
- **Red** – Signature(s) missing on the Suspense Account Percentage Worksheet.

3.17.15.9.7
(06-10-2015)

**CFO Score Card -
Suspense Accounts
20F3500 and 20F3502
Process**

(1) Timeliness

- **Green** – Received Suspense Accounts 20F3500 and 20F3502 Worksheet by 1:00 PM local time on the third business day of the month.
- **Red** – Received Suspense Accounts 20F3500 and 20F3502 Worksheet after 1:00 PM local time on the third business day of the month.

(2) Worksheet

- **Green** – Zero amount within current month.
- **Red** – A penny or more within current month.

(3) Supporting Documentation

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

(4) Signature

- **Green** – Suspense 20F3502 spreadsheet is signed by RRAC's manager.
- **Red** – Suspense 20F3502 spreadsheet is not signed by the RRAC's manager.

3.17.15.9.8

(06-19-2020)

**SP/CFO Score Card -
Informant Reward
Account 20X5433
(Ogden Only)**

(1) Timeliness

- **Green** - Informant Reward Balance is received by 1:00 PM local time on the third business day of the following month.
- **Red** - Informant Reward Balance is not received by 1:00 PM local time on the third business day of the following month.

(2) Efficiency

- **Green** - CARS balance of the Informant Reward account is a positive or zero amount.
- **Red** - CARS balance of Informant Reward account is negative amount.

(3) RACS Manager Signature

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