



DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, DC 20224

SMALL BUSINESS/SELF-EMPLOYED DIVISION

February 10, 2021

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Expiration Date: 02-10-2022
Affected IRM: 5.1.2.4.5.1

MEMORANDUM FOR DIRECTOR, FIELD COLLECTION

FROM: Kareem Williams, Acting Director, Collection Policy

Kareem Williams

SUBJECT: Interim Guidance Change to Remittance/Document
Transmittal Controls

This memorandum provides instruction to SB/SE Field Collection Revenue Officer groups for confirming receipt of remittances and document transmittals by Submission Processing.

Purpose: This memorandum provides a new follow-up action to take when the acknowledgement copy of the document transmittal from the Field Office Payment Processing Unit, is past due. The acknowledgement copy confirms Submission Processing's receipt of remittance and documents transmittals from SB/SE Field Collection employees. IRM 5.1.2.4.5.1, *Form 3210 and Form 795/795A Follow Up provides the guidance for remittances*. Please ensure this information is distributed to all affected employees within your organization.

Background: The Ogden Service Center is operating at reduced capacity due to the national state of emergency caused by the COVID 19 pandemic. IRM 5.1.2.4.5.1 requires SBSE Field Collection Revenue Officer groups to contact the Teller Unit when Form 3210 or Form 795A acknowledgement is not received within 14 days of mailing. This memorandum will allow the field groups to utilize the UPS CampusShip system to confirm receipt of the remittance package by Submission Processing.

Per IRM 5.1.2.4.5.1(4)(a), A follow up action in IRM 5.1.2.4.5.1(5) is required when: an acknowledgement copy of the document transmittal (Form 3210, or in the case of one envelope, [Form 795/795A](#)) is not received within 14 days of mailing.

The Ogden Field Office Payment Processing Unit is operating on reduced staff during this declared national state of emergency. An acknowledgement normally sent within 5 working days via EEFax has been delayed by up to 30 days. If an acknowledgement is

not received within 14 days, please trace the package via UPS.com to confirm and print receipt. If you are unable to confirm receipt after 14 days, contact the Field Office Payment Processing Unit for a receipted copy of the document transmittal.

Senders of remittance packages should use UPS CampusShip and check the box "Send E-mail Notifications." This activates a free service called UPS Quantum View that notifies the originator that the package was received. Refer to Document 12888 **UPS CampusShip: Electronic Shipping Methods** for instructions.
<http://core.publish.no.irs.gov/docs/pdf/d12888--2020-09-00.pdf>

Procedural Change: See the attachment to this memorandum for guidance and procedures for confirming delivery and receipt of remittance transmittals. Collection Policy will incorporate this change in the next revision of IRM 5.1.2.4.5.1(5), *Field Collection Procedures, Remittances, Form 809, and Designated Payments*, as this guidance adopts a new method to verify receipt of remittance packages if the Field Office Payment Processing site is operating at reduced capacity.

Effective Date: This guidance is effective the date of issuance of this memorandum.

Effect on Other Documents: This guidance will be incorporated into IRM 5.1.2, *Field Collection Procedures, Remittances, Form 809, and Designated Payments* within one year of the date of this memo.

Contact: You may direct any questions to Jana McDaniel, Global Strategic Compliance Program Manager, or a member of your staff may contact Joe Monsour or Scott Pryde, Senior Program Analysts for Global Strategic Compliance.

Attachment: Form 3210 and Form 795/795A Follow Up

cc: Director, Headquarters Collection
IRS.gov

Attachment to Interim Guidance SBSE-05-0221-0003

5.1.2.4.5.1 (xx-xx-xxxx)

Form 3210 and Form 795/795A Follow Up

(1) Follow up on a timely basis with the destination Submission Processing Center regarding delayed acknowledgment of a deposit package.

Note: Submission processing will acknowledge the document transmittal (Form 3210, or in the case of one envelope, [Form 795/795A](#).) The remittance processor in the teller unit is required to return an initialed copy of [Form 795/795A](#), *Daily Report of Collection Activity*, to the originating employee as acknowledgment of receipt for the remittances, returns, and posting documents. The remittance processor must acknowledge receipt of each remittance with a distinctive check mark on the transmittal and return an acknowledgement copy of the transmittal to the originator at the specific address listed on the transmittal within 5 workdays.

(2) Establish a reminder to check if:

1. an acknowledgement copy of the document transmittal (Form 3210, or in the case of one envelope, [Form 795/795A](#)) has been received from the Submission Processing Teller Unit, and
2. all the remittances have been acknowledged.

Note: The reminder may be established on a paper calendar or an electronic calendar such as an Outlook calendar.

(3) Reconcile all document transmittals ([Form 3210](#), or in the case of one envelope, [Form 795/795A](#)) and the related acknowledgements on a bi-weekly basis (at a minimum) to ensure that all remittances have been received by the Submission Processing Teller Unit.

(4) A follow up action in IRM 5.1.2.4.5.1(5) is required when:

1. an acknowledgement copy of the document transmittal (Form 3210, or in the case of one envelope, [Form 795/795A](#)) is not received within 14 days of mailing, or

Exception: If the acknowledgement copy of all Form 795/795As controlled by a Form 3210 transmittal are received, and the acknowledgement copy of the Form 3210 is not received, and all payments on the Form 795/795A have been checked off by Submission Processing, notate the control copy of the unacknowledged Form 3210 that all Form 795/795As have been returned and all payments were noted as received. Retain the noted control copy of the Form 3210 with the file copies of previously acknowledged Form 3210s. When this is done no additional follow-up is necessary.

2. the acknowledgement copy of a [Form 3210](#) document transmittal indicates a [Form 795/795A](#) was not acknowledged, or

Exception: If all unacknowledged payments (no check mark) on the Form 795/795A are verified as posted or pending on IDRS (or "PN" on ICS) then notate the control copy of the Form 795/795A with the unacknowledged payment(s) posting (or pending posting) date(s) on IDRS. Retain a copy of the notated Form 795/795A with the acknowledgement copy of the Form 3210. Retain both with the file copies of previously acknowledged Form 3210s. When this is done no additional follow-up is necessary.

3. any remittance is not acknowledged (i.e., marked with a distinctive check mark on the [Form 795/795A](#).)

Exception: If the unacknowledged remittance is verified as posted or pending on IDRS (or "PN" on ICS), then notate the control copy or acknowledgement copy of the Form 795/795A with the unacknowledged payment's posting (or pending posting) date on IDRS. Retain a copy of the notated Form 795/795A with the acknowledgement copy of the Form 3210. Retain both with the file copies of previously acknowledged Form 3210s. When this is done no additional follow-up is necessary.

(5) When a follow-up action is required per IRM 5.1.2.4.5.1(4) take one of the following actions:

- Request follow up from the campus teller unit by faxing a copy of the document transmittal (Form 3210, or in the case of one envelope, [Form 795 /795A](#)) to the Field Office Payment Processing designated liaison. The appropriate fax number is Ogden EEFax (855) 318-9148.
- Request follow up from the campus teller unit by mailing a copy of the document transmittal (Form 3210, or in the case of one envelope, [Form 795 /795A](#)) to the teller unit.
- In situations where Field Office Payment Processing is unable to meet the 14-day timeframe in IRM 5.1.2.4.5.1(4), the Revenue Officer Field Group will trace the package through UPS.com to confirm and print the receipt. If you still cannot confirm receipt, please contact the Field Office Payment Processing Unit for a receipted copy of the transmittal.

(6) Place the receipted copy of the document transmittal or the UPS delivery confirmation receipt if applicable in the file.

(7) Retain the copies in accordance with item number 31, Records Control Schedule (RCS) 28, Tax Administration - Collection, in [Document 12990](#), *IRS Records Control Schedules (RCS)*. As of the published date of this IRM 5.1.2 the Records Control Schedule requires retaining the current year plus two years.