



DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, DC 20224

SMALL BUSINESS/SELF-EMPLOYED DIVISION

August 25, 2020

Control Number: SBSE-05-0820-0066
Expiration Date: 08/25/2021
Affected IRM: 5.1.2.7

MEMORANDUM FOR DIRECTOR, FIELD COLLECTION

FROM: Ronald Takakjy, Acting Director, Collection Policy *Ronald Takakjy*
SUBJECT: Reissuance of Assignment of Form 809, *Receipt for Payment of Taxes Books*

The purpose of this memorandum is to reissue and extend SBSE-05-0919-0029, Assignment of Form 809, *Receipt for Payment of Taxes Books* dated September 17, 2019 regarding the assignment of Form 809 receipt books to revenue officers. Please ensure this information is distributed to all affected employees within your organization.

This memorandum provides instruction for the assignment of Form 809, *Receipt for Payment of Taxes* (Form 809 receipt books), to revenue officers (ROs) until IRM 5.1.2, *Field Collection Procedures-Remittances, Form 809 and Designated Payments* is revised. Please distribute this information to all affected employees within your organization.

Per IRC § 6314, *Receipt for taxes*, the Service, upon request from the taxpayer or the taxpayer's designee, must supply a receipt for all sums collected. Further, IRM 5.1.2.7.5, *Issuing Form 809* requires the issuance of a Form 809 for every payment of cash. IRM 3.8.47.2.5, *Manual Deposit for Field Office Payment Processing-Receipt for Payment*, defines the Form 809 as the *only* official receipt for payment.

Service employees must not substitute a Form 809 with any other form of documentation of payment such as a copy of a Form 3244, *Payment Posting Voucher* or a date-stamped copy of the taxpayer's check or money order. IRM 5.1.2.7.5, *Issuing Form 809* requires an employee to notify his or her manager if a taxpayer offers a document other than a Form 809 for verification of a payment, and the manager must report this to the Treasury Inspector General for Tax Administration (TIGTA).

General program Field Collection group managers (GMs), as well as GMs of Abusive Tax Avoidance Transaction (ATAT) and International groups must ensure each revenue officer (RO) is assigned a Form 809 receipt book. Guidance for requesting assignment of a Form 809 receipt book is provided in IRM 5.1.2.7.1, *Initial Form 809 Receipt Book*.

Assignment of Form 809 receipt books to ROs assigned to Field Offer in Compromise revenue officers, Centralized Offer in Compromise offer examiners, Field Insolvency revenue officers and Civil Enforcement, Advice and Support Operations (CEASO) revenue officers is at the discretion of the GM. If the GM decides to not assign Form 809 receipt books to these specialty collection revenue officers, the GM must secure a date stamp that reads: "PROOF OF DELIVERY ONLY-THIS IS NOT AN OFFICIAL RECEIPT" for taxpayers who request confirmation the payment was delivered to the office, but do not require an official receipt, consistent with IRM 5.1.2.6.3(5), *Check or Money Order Payments*. Per IRM 21.3.4.24(2), the "Proof of Delivery-Not An Official Receipt" stamp should also contain: "Internal Revenue Service, Month, Day, Year, City and State."

This guidance is effective for a period of one year from the date of issuance of this memorandum and will be incorporated into IRM 5.1.2, *Field Collection Procedures, Remittances, Form 809, and Designated Payments*.

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.

cc: Director, Headquarters Collection
[irs.gov](https://www.irs.gov)