



DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, D.C. 20224

SMALL BUSINESS/SELF-EMPLOYED DIVISION

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MEMORANDUM FOR DIRECTORS, FIELD COLLECTION AREA OPERATIONS
DIRECTOR, ADVISORY AND INSOLVENCY

FROM: Scott D. Reisher **/s/ Scott D. Reisher**
Director, Collection Policy

SUBJECT: Interim Guidance for Revenue Officer Remittance Processing

The purpose of this memorandum is to communicate a change in Collection Field Function remittance processing.

Per IRM 5.1.2.4(3), local management is responsible and must ensure a procedure exists to handle the timely processing of remittances and returns for those employees who are away from the office. Local management may designate an employee to handle the processing of remittances and returns for those employees who are away from the office.

If, during a revenue officer's absence, a remittance was not processed timely per local management's established procedure, the employee transmitting the remittance(s) may annotate "IRM 5.1.2.4(3)" on the Form 795/795A when submitting such remittance(s). When this occurs a teller error/Form 5919 may be issued despite the annotation on the posting voucher or Form 795/795A.

Under these circumstances, an employee who posted/mailed the remittance not previously processed timely per IRM 5.1.2.4(3) will not be adversely impacted for transmitting a previously untimely processed remittance. However, an employee may be adversely impacted for previously failing to process the remittance per local management procedures outlined in IRM 5.1.2.4(3).

This procedure is effective as of the date of this memorandum and will be included in the next IRM 5.1.2 revision.

If you have any questions, please contact me, or a member of your staff may contact Alan Gilds, Senior Program Analyst. Territory personnel should direct any questions, through their management staff, to the appropriate Area contact.

cc: www.irs.gov
Director, Field Collection