



# MANUAL TRANSMITTAL

Department of the Treasury  
Internal Revenue Service

3.8.46

NOVEMBER 19, 2021

## EFFECTIVE DATE

(01-01-2022)

## PURPOSE

- (1) This transmits revised **IRM 3.8.46**, Deposit Activity, Discovered Remittance.

## MATERIAL CHANGES

- (1) IRM 3.8.46.1 - Added gold coins (U.S. currency only), or other items of value, including personal checks, money orders, cashier's checks, business checks, certified checks, voucher checks, treasury checks, draft/postcard type checks, travelers checks, that are classified as discovered Remittances as a clarification. IPU 21U0253 issued 02-11-2021.
- (2) IRM 3.8.46.1.4.1 - Added a subsection for remittances not taken immediately to Receipt and Control - Remittances found at home during tele-work as a new procedure. IPU 21U0253 issued 02-11-2021.
- (3) IRM 3.8.46.2 (2) a - Added "\$3.00 or more" for clarification as requested in SERP Feedback. IPU 21U0750 issued 05-20-2021.
- (4) Editorial changes have been made throughout this IRM. Reviewed and updated website addresses, IRM references, grammar, and spelling concerns, as necessary.

## EFFECT ON OTHER DOCUMENTS

**IRM 3.8.46, Deposit Activity, Discovered Remittance**, dated November 26, 2019, (effective January 2020) is superseded. IRM Procedure IPU 21U0253 issued February 11, 2021, IPU 21U0750 issued May 05, 2021.

## AUDIENCE

This IRM prescribes procedures for all Campus employees who discover remittances outside of the mail opening operation and deposit areas in the restricted (Limited) area of the Submission Processing Receipt and Control Operations. This IRM also prescribes procedures for discovered cash inside the Extracting area of the restricted (Limited) area of Submission Processing Receipt and Control Operations.

James L. Fish  
Director, Submission Processing  
Wage and Investment Division



3.8.46  
Discovered Remittance

## Table of Contents

- 3.8.46.1 Discovered Remittances
    - 3.8.46.1.1 Remittances Taken Immediately to Receipt and Control
    - 3.8.46.1.2 Centralized Offer In Compromise (COIC) Operation “Offer”, “Deposit” or “Application Fee”  
Discovered Remittance Procedures
    - 3.8.46.1.3 Remittances Not Taken Immediately to Receipt and Control - Function Is Located in the Same  
Building as Receipt and Control
    - 3.8.46.1.4 Remittances Not Taken Immediately to Receipt and Control - Function Is NOT Located in the  
Same Building as Receipt and Control
      - 3.8.46.1.4.1 Remittances Not Taken Immediately to Receipt and Control - Remittances Found at Home  
During Tele-work
  - 3.8.46.2 Cash or Other Items of Value Found Outside of Receipt and Control
    - 3.8.46.2.1 Function Located in the Same Building as Receipt and Control
    - 3.8.46.2.2 Function NOT Located in the Same Building as Receipt and Control
  - 3.8.46.3 Cash or Item of Value Discovered within Receipt and Control
  - 3.8.46.4 Remittance Discovered at a Campus Support Site
  - 3.8.46.5 Discovered Remittances in Field Offices
  - 3.8.46.6 Voluntary Disclosure Practice (VDP) program Discovered Remittance Procedures for Criminal  
Investigation (CI) Lead Development Center (LDC)
- Exhibits
- 3.8.46-1 Job Aid for Form 4287, Record of Discovered Remittances



3.8.46.1

(02-11-2021)

**Discovered Remittances**

- (1) **Program Scope and Objectives:** Cash and non-cash remittances found outside of the Receipt and Control Extracting and Deposit secured/restricted (Limited) area are “discovered remittances.” Cash found inside the Receipt and Control Extracting secured/restricted (Limited) area is also considered a “Discovered Remittance.”
  - a. **Purpose of the program:** To ensure taxpayer payments that for some reason were not processed through the normal processing of remittances are identified and expedited for remittance processing in the appropriate secured manner when discovered. This expeditious and secure process is important to ensure that taxpayer accounts are updated as quickly as possible to prevent any detrimental circumstances that may occur because of the untimely processing of the payment.
  - b. **Audience:** This IRM prescribes procedures for all Campus employees who discover remittances outside of the mail opening operation and deposit areas in the restricted (Limited) area of the Submission Processing Receipt and Control Operations. This IRM also prescribes procedures for discovered cash inside the Extracting area of the restricted (Limited) area of Submission Processing Receipt and Control Operations.
  - c. **Policy Owner:** Director Submission Processing.
  - d. **Program Owner:** Headquarters Accounting Services Section in the Accounting and Tax Payments Branch within Submission Processing under Wage and Investment Business Operating Division Customer Account Services.
  - e. **Primary Stakeholders:** The Submission Processing Receipt and Control Deposit function.
- (2) All campus employees identifying discovered remittances that are cash or gold coins (U.S. currency only,) or other items of value, including personal checks, money orders, cashier’s checks, business checks, certified checks, voucher checks, treasury checks, draft/postcard type checks, travelers checks, and credit, debit, and gift cards, must immediately notify their unit manager or designee. **A manager or designee must be available at all times during business hours to receive and immediately log the discovered remittances on Form 4287, Record of Discovered Remittances.** The cash must be counted by the unit manager or designee and witnessed by the discovering employee when found in any function. Notate on Form 4287 in the “Name” column with the following, “Cash counted and verified.” When needed, more than one line can be used to record information on Form 4287. Ensure the discovering employee and unit manager initial the Form 4287 in the appropriate column to verify the cash has been counted and verified. Product Catalog Information for Form 4287 can be found on the Electronic Publishing Web Site at: <http://publish.no.irs.gov/cat12.cgi?request=CAT1&catnum=41515>
  - a. When a credit or debit card is discovered, record only the last four digits of the credit or debit card number, the expiration date, the taxpayer’s name and social security number (SSN) on Form 4287. (The last four digits of the credit or debit card number and the expiration date should be entered in the “Type of Remit” column).
- (3) If the remittance is attached to a tax return, the remittance and tax return should be processed together following the instructions below.
  - a. If a payment is received with a valid U.S. federal tax return and a Form W-7, Application for IRS Individual Taxpayer Identification Number, for the primary taxpayer, the payment will be posted with a temporary number

until the individual taxpayer identification number (ITIN) application is processed and an ITIN assigned. Attach a copy of the Form 3244, Payment Posting Voucher, to the Form W-7 or Form W-7SP (Spanish) and tax return.

- a. If a single remittance is discovered and more than one return is attached, enter the total amount of the remittance in the "Amount of Remit" column on Form 4287 (This is a split payment). Enter "Split" on the next line under the "Amount of Remit" column along with the number of returns that were received with the remittance.

**Example:** if three returns were received, enter "Split 3."

Enter the taxpayer's name and SSN on Form 4287 in the appropriate columns. For each return associated with the check, enter the type of document and the related tax period in the appropriate columns on Form 4287.

- b. An entirely blank check with a tax return is not considered a discovered remittance if the check has "Non-Negotiable" or "VOID" stamped or written on the check. Leave the blank check attached to the document. If the blank check is loose and not associated with a document, then it must be routed to Receipt & Control on Form 4287.
  - c. If "Non-Negotiable" or "VOID" is not written on the blank check, it must be routed to Receipt & Control on Form 4287.
- (4) Campus employees must prepare a Form 3244, Payment Posting Voucher, for every taxpayer associated with the discovered remittance. Locally, Receipt and Control should coordinate Form 3244 preparation responsibilities with pipeline production operations. The current version of Form 3244 should be used, and can be found on the Publishing Website at <http://core.publish.no.irs.gov/forms/internal/pdf/f3244--2019-04-00.pdf>. Preparation of Form 3244 is outlined below. The remittance and Form 3244 must then be processed together following further instructions below:
- a. **SSN/EIN** - Enter the taxpayer's SSN, ITIN or employer identification number (EIN).
  - b. **Form Number/MFT** - Enter the Master File Tax (MFT) account code (reference Document 6209).
  - c. **Tax Period** - Enter the tax period in YYYYMM format.
  - d. **Transaction/Received Date** - Enter the date the payment was received or the postmark date, if applicable in MM-DD-YYYY format.

**Note:** The integrity of the IRS received date must be maintained. All payments should be credited with the earliest received date by the IRS or Department of Treasury. If a remittance is discovered in pipeline processing and the IRS received date is missing, the received date on the Form 9382, Batch/Block Tracking System (BBTS) Batch Transmittal can be used. If the received date cannot be determined, use the postmark date on the envelope. If no envelope is provided or if the postmark date is illegible, use the date of the remittance as the received date. When multiple received dates are stamped on the source document, review all of the available information (i.e., source document, postmark on envelope, date on remittance, etc.) to appropriately determine the official IRS received date stamp of the discovered remittance.

- e. **Taxpayer Name, Address and ZIP Code** - enter the taxpayer's last name, first name and the complete address.
- f. **Debit Transaction Data Amount** - Enter one secondary assessment transaction code with dollars and cents. If the transaction code is 570, enter "00" or "blank" in the money field.
- g. **Credit Transaction Data Amount** - Enter the credit transaction code with dollars and cents. Enter the appropriate Designated Payment Code in the indicator box (see Document 6209).
- h. **Remarks** - Enter appropriate remarks when necessary, such as Plan Number for Tax Exempt/Government Entities (TE/GE) and Employee Plans Master File (EPMF) forms and documents.
- i. **Prepared by** - Enter the employee number or the employee's name and unit.

**Note:** Any correspondence received must be forwarded to the correct function for processing.

**Exception:** If the discovered remittance is associated with a preparer tax identification number (PTIN) application, a Form 3244 does not need to be prepared. Receipt and Control will transship the documentation and remittance as outlined in **IRM 3.8.45.30.6(2)e, Exceptions to Payment Processing.**

- (5) If the remittance is found with no tax return and you are unable to determine the correct taxpayer account, the campus employee must prepare a Form 3244 (**see IRM 3.8.46.1(4) above**) with as much information as possible. The Receipt and Control function will apply the payment utilizing Unidentified procedures in **IRM 3.8.45.11.3, Unidentified Remittances.**
- (6) Discovered remittances must be forwarded to Receipt and Control daily with the Part 1 (Redirect to Originator after R&C) white copy and Part 2 (Retain by R&C) pink copy of the three part Form 4287. Discoverer will retain part 3 (Retain by Originator) yellow copy. The electronic Form 4287 found on the Electronic Publishing Web Site may also be used. Please ensure the correct copy of the three part form is being retained or delivered. If utilizing the electronic version, ensure all parts of Form 4287 are individually dated and initialed by all parties, or carbon paper may be utilized.
- (7) All discovered remittances that are 30 days or older must be researched by the Payment Perfection Unit (PPU) in Receipt and Control, if discovered in a Submission Processing Campus. If the remittance is discovered at a Campus Support location, the Campus Support Payment Perfection function will conduct the research. If appropriate, action must be taken to prevent adverse taxpayer impact. **Refer to IRM 3.8.45.5.7.1(1), Discovered Remittances Over 30 Days Old.**
- (8) Each unit manager or designee will maintain a daily Form 4287, Record of Discovered Remittances, to record discovered remittances.
- (9) A sequential number beginning with 001 must be assigned to each Form 4287 that is prepared throughout the current January through December calendar year. (i.e., if 50 Forms 4287 have been completed throughout the year they should be numbered 001 thru 050). The number should be placed in the upper left hand corner of Form 4287.

- (10) Before any sealed package containing a Form 4287 and related discovered remittances can be released to the designated employee that will hand-deliver the package to another employee or site, the designated employee must complete Form 4287B, Form 4287 Courier Log for Discovered Remittances. The number assigned to the Form 4287 must be noted in the first column of the Form 4287B.
- (11) **Responsibilities:** Follow up with Receipt and Control if Part 1 of Form 4287 has not been received by the initiator within seven (7) business days. The unit manager must reconcile Part 1 with the Part 3 within seven (7) business days after the date the discovered remittance was sent to Receipt and Control to ensure the discovered remittance was received by Receipt and Control for processing. If unable to obtain Part 1 back from Receipt and Control, ensure IDRS research is completed verifying the payment has posted to the taxpayer's account. Attach the IDRS print to Part 3 of the Form 4287. If the payment has not posted to the taxpayer's account or has not been identified in Unpostables function inventory, the unit manager will report any discrepancies to the Submission Processing Receipt and Control manager and document the contact. Losses should be reported following the procedures provided in **IRM 3.0.167.5.2, Receipt Loss Reporting Requirements.**
- (12) The area that initiates the Form 4287 will retain the Form 4287 and the Form 4287B for one year after the end of the processing year.
- (13) Management must ensure that a hard copy of the most current IRM 3.8.46 is readily available near the locked container where discovered remittances are placed.
- (14) **Related Resources:** According to **IRM 1.4.6.3.1, Minimum Protection Standards (MPS)**, a **locked container** is **any metal container with riveted or welded seams which is locked and to which the keys and combinations are controlled per IRM 1.4.6.3.6(2), Key and Combination Control.** Keys to the locked container should never be left out in the open or in an unlocked drawer or cabinet, they must be kept in a locked drawer or cabinet controlled by the manager or manager designee when not in use.
- (15) **Related Resources:** All safes or vaults with a combination lock used to store discovered remittances, discovered cash or items of value until delivered to the Submission Processing Receipt and Control deposit function, must adhere to guidelines established in **IRM 10.2.14.5.3, Control and Safeguarding Of Keys and Cipher Lock Combinations.** Ensure Form 700, Security Container Information, is placed inside the safe and is current. The combination should be changed whenever the following occurs:
- When the safe or lock is originally received.
  - At least once every three years.
  - When an employee who knows the combination retires, terminates employment or transfers to another office job.
  - Whenever the combination is compromised.

IRS Offices can place an order for Form 700 at [www.gsaglobalsupply.gsa.gov](http://www.gsaglobalsupply.gsa.gov) or [www.gsaadvantage.gov](http://www.gsaadvantage.gov) with either a government purchase card or AAC (Activity Address Code). The Stock Number is 7540-01-214-5372. **Current Revision Date:** 04/2001.

- (16) **IRM Deviation Statement:** IRM deviations must be submitted in writing following instructions from **IRM 1.11.2.2., Internal Management Documents**

**System - Internal Revenue Manual (IRM) Process.**, and elevated through appropriate channels for executive approval.

- (17) **Program Controls/Program Management and Review:** At least once a year a HQ Analyst will conduct an unannounced internal security review of the discovered remittance process throughout the IRS organization at the consolidated campuses to ensure compliance with IRM guidelines. Each campus will also do monthly reviews of randomly selected areas throughout the consolidated campuses as part of the Internal Controls Review program coordinated by the Coordination and Support Section of the Submission Processing Program Management/Process Assurance Branch.
- (18) **Authority:**
  - a. Every employee is accountable for a remittance they receive or collect on behalf of the IRS. By law, Internal Revenue Code (IRC) §7804(c) imposes liability against any officer or employee of the Internal Revenue Service or Treasury Department who fails to account for and pay over any amount of money or property collected or received in connection with the Internal Revenue Law. The statute does not require intentional misconduct, such as willfulness, on the part of the employee.
  - b. The IRS mission is to provide America’s taxpayers top quality service by helping them understand and meet their tax responsibilities and by applying the tax law with integrity and fairness to all.
  - c. The IRS frames internal controls by principles outlined in Standards for Internal Control in the Federal Government, GAO-14-704G. Internal control is a process used by management to help achieve its objective.
  - d. Government funds collected are generally deposited within three banking days (Title 31, U.S. C § 3302). Internal Revenue Code § 7809 further requires a 24 hour deposit standard for tax collections.
  - e. Ethical conduct for federal employees is explained in Document 9300 14 General Principles of Ethical Conduct for Federal Employees (5 C.F.R. § 2635.101(b)).
- (19) **Background:** This IRM stresses the importance of immediate and secure routing of discovered remittances to the Receipt and Control Operations Deposit Function to ensure taxpayer’s payments are properly credited to help prevent possible detrimental circumstances that may occur because of the delay in processing the payment. This IRM provides instruction to various operations throughout IRS campuses according to their location concerning the secure handling of discovered remittances for routing to the Submission Processing Receipt and Control Deposit Function.

3.8.46.1.1  
(11-21-2014)  
**Remittances Taken Immediately to Receipt and Control**

- (1) The manager or designee will immediately record the remittance on the daily Form 4287.
- (2) If the discovering unit is located within the same building, the remittances, Form 3244 (**See IRM 3.8.46.1 (4) and (5)**) and Part 1 and Part 2 of the Form 4287 will be placed in a sealed envelope. The initiating manager will retain Part 3 of Form 4287 for their records.

**Note:** If the Discovered Remittance is associated with a PTIN application, a Form 3244 does not need to be prepared. Notate on Form 4287, “Form 3244 is

not included, PTIN Application”. Receipt and Control will transship the documentation and remittance as outlined in **IRM 3.8.45.30.6(2)e**, *Exceptions to Payment Processing*.

- (3) A designated unit employee will hand-deliver the sealed envelope to the Receipt and Control function. The designated unit employee must complete Form 4287B before the sealed Form 4287 package is released to the employee. The number assigned to Form 4287 must be shown in column 1 of Form 4287B.
- (4) The receiving employee within Receipt and Control will initial beside each of the remittances on the Form 4287 to indicate the remittance has been received and the information on the Form 4287 is correct.
- (5) The receiving employee will give Part 1 of the initialed Form 4287 back to the unit employee.
- (6) The unit employee will return Part 1 of Form 4287 to the unit manager or designee.
- (7) Within seven business days after the date the discovered remittance was sent to Receipt and Control, the unit manager will reconcile Part 1 of the Form 4287 to Part 3. Once this has been done, the unit manager will initial and date the box at the bottom of Part 1 and staple Part 1 and Part 3 together. The purpose of the reconciliation is to ensure that all remittances sent to the designated Receipt and Control function were received. If unable to obtain Part 1 back from Receipt and Control, ensure IDRS research is completed verifying the payment has posted to the taxpayer’s account. Attach the IDRS print to Part 3 of the Form 4287. If the payment has not posted to the taxpayer’s account or has not been identified in Unpostables function inventory, the unit manager will report any discrepancies to the Submission Processing Receipt and Control manager and document the contact. Losses should be reported following the procedures provided in **IRM 3.0.167.5.2, Receipt Loss Reporting Requirements**.
- (8) Both Part 1 and Part 3 of Form 4287 and Form 4287B will be retained for one year after the end of the processing year.
- (9) Management must ensure that a hard copy of the most current IRM 3.8.46 is readily available near the locked container where discovered remittances are placed.

3.8.46.1.2  
(10-04-2016)  
**Centralized Offer In  
Compromise (COIC)  
Operation “Offer”,  
“Deposit” or  
“Application Fee”  
Discovered Remittance  
Procedures**

- (1) If an “Offer”, “Deposit”, or “Application Fee” remittance is found in the COIC Operation, outside of the Campus Support/Receipt and Control Operation, the discovered remittance should be taken immediately to a manager or their designee.
- (2) The manager or their designee should immediately complete the Form 4287, Record of Discovered Remittances (Rev. 11/2007), and **place the discovered remittance in a locked container**.

**Note:** Per **IRM 1.4.6.3.1(3)**, *Minimum Protection Standards (MPS)*,

a locked container is “any metal container with riveted or welded seams which is locked and to which the keys and combinations are controlled” per **IRM 1.4.6.3.6(2), Key and Combination Control**. Keys to the locked container

should never be left out in the open or in an unlocked drawer or cabinet, they must be kept in a locked drawer or cabinet controlled by the manager or manager designee when not in use. See IRM 3.8.46.1(14) for guidance concerning security of discovered remittances that are placed in a safe or vault until they are routed to the Submission Processing Receipt and Control Deposit function; and for ordering Form 700 for safes or vaults with a combination lock.

- (3) At least once per day, the manager or designee will remove the remittances from the locked container and secure using one of the following methods:
  - a. Sealed in an envelope and placed in a **lockable canvas bag**.
  - b. Double-wrapped in opaque paper sealed envelopes or boxes.
- (4) The inside envelope or box is required to contain the following:
  - a. The name of the campus Receipt and Control/Campus Support person or function/team authorized to open the package.
  - b. The address, including the mail stop number, of the receiving office.
  - c. The return address of the office mailing the package.
- (5) The outside envelope is required to contain the following:
  - a. The office name and address (including mail stop number) of the receiving office.
  - b. The return address of the office mailing the package.
- (6) Form 4287B, Form 4287 Courier Log for Discovered Remittances, must be completed by the employee designated to hand-deliver the sealed package to Receipt and Control before the package is released to the employee. The number assigned to Form 4287 must be shown in the first column of Form 4287B.
- (7) The remittance(s) and Part 1 and Part 2 of the Form 4287 must be brought to the designated COIC employee(s) physically located in Campus Support/Receipt and Control Operation. Part 3 will be forwarded to the designated COIC night shift manager for later reconciliation with the returned Part 1.
- (8) Upon receipt of the Form 4287, the receiving COIC employee will initial and date beside each "Offer", "Deposit" or "Application Fee" to indicate the remittance has been received.
- (9) The receiving COIC employee will send Part 1 of Form 4287 back to the designated night shift COIC manager or night shift designee. **This process must be completed on the same day that the remittance was received.**
- (10) Once the night shift COIC manager receives Part 1 of Form 4287, the Manager will reconcile Part 1 to Part 3 of Form 4287. Once this has been done, the unit manager will initial and date the box at the bottom of Part 1 and staple Part 1 and Part 3 together. The purpose of the reconciliation is to ensure that all remittances sent to the designated COIC employee in the Mail File Operation were received.
- (11) The night shift COIC unit manager will report any discrepancies to the Mail File COIC employee manager. Losses should be reported following the procedures provided in **IRM 3.0.167.5.2, Receipt Loss Reporting Requirements**.

- (12) Both Part 1 and Part 3 of Form 4287 and Form 4287B will be retained for one year after the end of the processing year by the sending function.
- (13) Part 2 of Form 4287 will be retained by the work area of the COIC employee physically located in the Mail File Operation for one year after the end of the processing year.
- (14) Management must ensure that a hard copy of the most current IRM 3.8.46 is readily available near the locked container where discovered remittances are placed.

3.8.46.1.3  
(10-04-2016)

**Remittances Not Taken Immediately to Receipt and Control - Function Is Located in the Same Building as Receipt and Control**

- (1) The manager or designee will immediately record the remittance on the daily Form 4287.
- (2) A manager or designee must be available at all times during business hours to receive remittances.
- (3) A single team, department or operation may be designated to receive remittances from several surrounding departments.
- (4) After immediately recording the remittance on the daily Form 4287, the remittances will be **placed in a locked container**.
- (5) According to **IRM 1.4.6.3.1(3), *Minimum Protection Standards (MPS)***, a **locked container** is “any metal container with riveted or welded seams which is locked and to which the keys and combinations are controlled” per **IRM 1.4.6.3.6, *Key and Combination Control***. Keys to the locked container should never be left out in the open or in an unlocked drawer or cabinet, they must be kept in a locked drawer or cabinet controlled by the manager or manager designee when not in use. See IRM 3.8.46.1(14) for guidance concerning security of discovered remittances that are placed in a safe or vault until they are routed to the Submission Processing Receipt and Control Deposit function; and for ordering Form 700 for safes or vaults with a combination lock.
- (6) At least once per day, the manager or designee will remove the remittances from the locked container.
- (7) The remittances, Forms 3244 (**See IRM 3.8.46.1(4) and (5)**) and Part 1 and Part 2 of daily Form 4287 will be placed into a sealed envelope. The initiating manager will retain Part 3 of Form 4287 for their records.

**Note:** If the discovered remittance is associated with a PTIN application, a Form 3244 does not need to be prepared. Notate on Form 4287, “Form 3244 is not included, PTIN Application”. Receipt and Control will transship the documentation and remittance as outlined in **IRM 3.8.45.30.6(2)e, *Exceptions to Payment Processing***.

- (8) The unit employee designated to deliver the envelope to the Receipt and Control function must complete the Form 4287B before the sealed envelope is released. The number assigned to the Form 4287 must be shown in the first column of the Form 4287B.
- (9) The receiving employee within Receipt and Control will initial beside each of the remittances on the Form 4287 to indicate the remittance has been received and the information on the Form 4287 is correct.

- (10) The receiving employee will give Part 1 of the initialed Form 4287 back to the unit employee.
- (11) The unit employee will return the Part 1 of Form 4287 to the unit manager.
- (12) Within seven business days after the date the discovered remittance was sent to Receipt and Control, the unit manager will reconcile Part 1 of the Form 4287 to Part 3. Once this has been done, the unit manager will initial and date the box at the bottom of Part 1 and staple Part 1 and Part 3 together. The purpose of the reconciliation is to ensure that all remittances sent to the designated Receipt and Control function were received. If unable to obtain Part 1 back from Receipt and Control, ensure IDRS research is completed verifying the payment has posted to the taxpayer's account. Attach the IDRS print to Part 3 of the Form 4287. If the payment has not posted to the taxpayer's account or has not been identified in Unpostables function inventory, the unit manager will report any discrepancies to the Submission Processing Receipt and Control manager and document the contact. Losses should be reported following the procedures provided in **IRM 3.0.167.5.2, Receipt Loss Reporting Requirements**.
- (13) Both Part 1 and Part 3 of Form 4287 and Form 4287B will be retained for one year after the end of the processing year.

**Note:** All remittances of \$50,000 or more must be immediately taken to the designated Receipt and Control function using the procedures in **IRM 3.8.46.1.1, Remittances Taken Immediately to Receipt and Control**.

- (14) Management must ensure that a hard copy of the most current IRM 3.8.46 is readily available near the locked container where discovered remittances are placed.

3.8.46.1.4  
(10-04-2016)  
**Remittances Not Taken Immediately to Receipt and Control - Function Is NOT Located in the Same Building as Receipt and Control**

- (1) The manager or designee will immediately record the remittance on the daily Form 4287.
- (2) A manager or designee must be available at all times during business hours to receive remittances.
- (3) A single unit, branch or operation may be designated to receive remittances from several surrounding units.
- (4) After immediately recording the remittance on the daily Form 4287 Record of Discovered Remittances, the remittances will be placed in a **locked container**.
- (5) According to **IRM 1.4.6.3.1(3), Minimum Protection Standards (MPS)**, a locked container is "any metal container with riveted or welded seams which is locked and to which the keys and combinations are controlled" per **IRM 1.4.6.3.6, Key and Combination Control**. Keys to the locked container should never be left out in the open or in an unlocked drawer or cabinet, they must be kept in a locked drawer or cabinet controlled by the manager or manager designee when not in use. See **IRM 3.8.46.1(14)** for guidance concerning security of discovered remittances that are placed in a safe or vault until they are routed to the Submission Processing Receipt and Control Deposit function; and for ordering Form 700 for safes or vaults with a combination lock.
- (6) At least once per day, the manager or designee will remove the remittances from the locked container and secure using one of the following methods:

- a. Sealed in an envelope and placed in a lockable canvas bag.
  - b. Double-wrapped and double-sealed in opaque paper envelopes or boxes.
- (7) The inside envelope or box is required to contain the following:
- a. The name of the campus Receipt and Control person or function/team authorized to open the package.
  - b. The address, including mail stop number, of the receiving office.
  - c. The return address of the office mailing the package.
- (8) The outside envelope or box is required to contain the following:
- a. The office name and address (including mail stop number) of the receiving office.
  - b. The return address of the office mailing the package.
- (9) The remittances, Forms 3244 (**See IRM 3.8.46.1(4) and (5)**) and Part 1 and Part 2 of the Form 4287 must be hand-delivered by IRS courier or sent by overnight traceable mail to the designated Receipt and Control function. The IRS courier can be the interoffice mail courier or other designated IRS employee. The initiating manager will retain Part 3 of Form 4287 for their records.
- Note:** If the discovered remittance is associated with a PTIN application, a Form 3244 does not need to be prepared. Notate on Form 4287, "Form 3244 is not included, PTIN Application". Receipt and Control will transship the documentation and remittance as outlined in **IRM 3.8.45.30.6(2)e, Exceptions to Payment Processing**.
- (10) The remittances must be stored in a **locked container**, as described in **IRM 3.8.46.1.3(4) and (5)** until picked up by the courier. Remittances are not to be left unattended pending pickup by the courier. The courier must complete Form 4287B before the remittances and Form 4287 are released. The number assigned to the Form 4287 must be shown in the first column of Form 4287B.
- (11) The receiving employee within Receipt and Control will initial beside each of the remittances on the Form 4287 to indicate the remittance has been received and the information on the Form 4287 is correct.
- (12) On the day of receipt, the receiving employee will send Part 1 of Form 4287 back to the sending unit manager or designee.
- (13) Within seven business days after the date the discovered remittance was sent to Receipt and Control, the unit manager will reconcile Part 1 of the Form 4287 to Part 3. Once this has been done, the unit manager will initial and date the box at the bottom of Part 1 and staple Part 1 and Part 3 together. The purpose of the reconciliation is to ensure that all remittances sent to the designated Receipt and Control function were received. If unable to obtain Part 1 back from Receipt and Control, ensure IDRS research is completed verifying the payment has posted to the taxpayer's account. Attach the IDRS print to Part 3 of the Form 4287. If the payment has not posted to the taxpayer's account or has not been identified in Unpostables function inventory, the unit manager will report any discrepancies to the Submission Processing Receipt and Control manager and document the contact. Losses should be reported following the procedures provided in **IRM 3.0.167.5.2, Receipt Loss Reporting Requirements**.

- (14) Both Part 1 and Part 3 of Form 4287 and Form 4287B will be retained for one year after the end of the processing year.
- (15) Management must ensure that a hard copy of the most current IRM 3.8.46 is readily available near the locked container where discovered remittances are placed.

3.8.46.1.4.1  
(02-11-2021)  
**Remittances Not Taken Immediately to Receipt and Control - Remittances Found at Home During Tele-work**

- (1) Tele-work employees will immediately record the remittance on an electronic PDF Form 4287 and notify their manager.
- (2) Immediately after recording the remittance on the daily Form 4287, e-mail the form to your manager for signature.
- (3) Store the remittance in a sealed envelope addressed to the deposit manager and in a safe place. Hand deliver the remittance to the secured area in Deposit as soon as possible and before the end of the current workday.
- (4) The receiving manager of the electronic form 4287 will sign the form and e-mail to the Deposit manager and inform the HQ Deposit analyst of the discovered remittance.

3.8.46.2  
(05-20-2021)  
**Cash or Other Items of Value Found Outside of Receipt and Control**

- (1) All campus employees identifying discovered remittances that are cash or other items of value, including credit, debit and gift cards must immediately notify their unit manager or designee. A manager or designee must be available at all times during business hours to receive and immediately log the discovered remittances on Form 4287. The cash must be counted by the unit manager or designee and witnessed by the discovering employee when found in any function. After counting discovered cash, notate "Cash counted and verified" in the "Name" column of Form 4287. Ensure the discovering employee and unit manager initial the Form 4287 in the appropriate column to verify the cash has been counted and verified.
- (2) When postage stamps are discovered and their total value is less than \$3.00, cross through the stamps and permanently affix them to the related return or document without obscuring taxpayer information or data. Retain the return or document with the regular work.
  - a. Discovered postage stamps valued at \$3.00 or more must be recorded on Form 4287 and forwarded to Receipt and Control for further processing. On Form 4287, enter "U.S. Postage Stamp" (or the appropriate descriptive information) in the "Type of Remit" column and enter the amount/value of the stamp in the "Amount of Remit" column.
  - b. If the value of the stamp cannot be determined, complete Form 4287 and forward to Receipt and Control, however enter "NA" (for not available) in the "Amount of Remit" column on Form 4287.
- (3) Management must ensure that a hard copy of the most current IRM 3.8.46 is readily available near the locked container where discovered remittances are placed.

3.8.46.2.1  
(11-19-2015)  
**Function Located in the Same Building as Receipt and Control**

- (1) Each unit manager or designee will immediately record cash or other items of value, including credit, debit and gift cards on a Form 4287. This will be a separate log from the daily Form 4287 used for checks.

**Note:** Cash or other items of value should be hand-delivered to Receipt and Control on the same day that it is identified. There could be instances where a designated Receipt and Control employee would not be available (off season, swing shift). In this instance, the cash or other items would need to be stored in a **locked** security container (up to \$1000) or a safe or vault (over \$1000) as per **IRM Exhibit/Figure 10.2.15-2, *Protectable Items***. See **IRM 3.8.46.1(14)** for guidance concerning security of discovered remittances that are placed in a safe or vault until they are routed to the Submission Processing Receipt and Control Deposit function; and for ordering Form 700 for safes or vaults with a combination lock.

- (2) If the discovering unit is located within the same building, the cash or other items of value and Part 1 and Part 2 of the Form 4287 will be placed into a sealed envelope. The initiating manager will retain Part 3 of Form 4287 for their records.
- (3) The unit employee designated to hand-deliver the envelope to the Receipt and Control function must complete Form 4287B before the sealed envelope is released. The number assigned to the Form 4287 must be shown in the first column of Form 4287B. The designated unit employee will immediately hand-deliver the envelope to the Receipt and Control function.
- (4) The receiving employee within Receipt and Control will initial beside the item listed on the Form 4287 to indicate the cash or other items of value has been received and the information on the Form 4287 is correct.
- (5) The receiving employee will give Part 1 of Form 4287 back to the unit employee.
- (6) The unit employee will return Part 1 of Form 4287 to the unit manager or designee.
- (7) Within seven business days after the date the cash or other items of value were hand-delivered to Receipt and Control, the unit manager will reconcile Part 1 of the Form 4287 to Part 3. Once this is done, the unit manager will initial and date the box at the bottom of Part 1 and staple Part 1 and Part 3 together. The purpose of the reconciliation is to ensure that all cash or items of value sent to the designated Receipt and Control function were received.
- (8) Losses should be reported following the procedures provided in **IRM 3.0.167.5.2, *Receipt Loss Reporting Requirements***.
- (9) Both Part 1 and Part 3 of Form 4287 and Form 4287B will be retained for one year after the end of the processing year.
- (10) Management must ensure that a hard copy of the most current IRM 3.8.46 is readily available near the locked container where discovered remittances are placed.

3.8.46.2.2  
(11-19-2015)  
**Function NOT Located  
in the Same Building as  
Receipt and Control**

- (1) Each unit manager or designee will immediately record cash or other items of value on a Form 4287. This will be a separate master from the daily Form 4287 used for checks.
- (2) On the same day that cash or other items of value are identified, the discovering unit manager or designee should contact the manager of the Receipt and Control function.

- (3) The managers should determine the most expeditious, secure method of getting the items of value to the Receipt and Control function.

**Note:** There could be instances where a designated Receipt and Control employee would not be available (off season swing shift). In this instance, the cash or other items would need to be stored in a **locked security container** (up to \$1000) or a **locked safe or vault** (over \$1000) as per **IRM Exhibit/Figure 10.2.15-2, Protectable Items**. See IRM 3.8.46.1(14) for guidance concerning security of discovered remittances that are placed in a safe or vault until they are routed to the Submission Processing Receipt and Control Deposit function; and for ordering Form 700 for safes or vaults with a combination lock.

- (4) The cash or other item(s) of value along with Part 1 and Part 2 of daily Form 4287 will be secured using one of the following methods:
  - a. Sealed in an envelope and placed in a lockable canvas bag OR,
  - b. Double-wrapped and double-sealed in opaque paper envelopes or boxes.
- (5) The inside envelope or box is required to contain the following:
  - a. The name of the campus Receipt and Control person or function/team authorized to open the package.
  - b. The address, including mail stop number, of the receiving office.
  - c. The return address of the office that is forwarding the package.
- (6) The outside envelope or box is required to contain the following:
  - a. The office name and address (including mail stop number, if appropriate) of the receiving office.
  - b. The return address of the office mailing the package.
- (7) The initiating manager will retain Part 3 of Form 4287 for their records.
- (8) Before being released, the courier/designated employee who will hand-deliver the remittances and Form 4287 to Receipt and Control must complete Form 4287B, Form 4287 Courier Log for Discovered Remittances. The number assigned to the Form 4287 must be shown in the first column of Form 4287B.
- (9) The receiving employee within Receipt and Control will open the sealed envelope in the presence of the delivering unit employee. The receiving employee within Receipt and Control will initial beside the item listed on the Form 4287 to indicate the cash or other items of value has been received and the information on the Form 4287 is correct.
- (10) The receiving employee will give Part 1 of Form 4287 back to the unit employee.
- (11) The unit employee will return Part 1 of Form 4287 to the unit manager or designee.
- (12) Within seven business days after the date the cash or other items of value were hand-delivered to Receipt and Control, the unit manager will reconcile Part 1 of the Form 4287 to Part 3. Once this is done, the unit manager will initial and date the box at the bottom of Part 1 and staple Part 1 and Part 3 together. The purpose of the reconciliation is to ensure that all cash or items of value sent to the designated Receipt and Control function were received.

- (13) Losses should be reported following the procedures provided in **IRM 3.0.167.5.2, *Receipt Loss Reporting Requirements***.
- (14) Both Part 1 and Part 3 of Form 4287 and Form 4287B will be retained for one year after the end of the processing year.
- (15) Management must ensure that a hard copy of the most current IRM 3.8.46 is readily available near the locked container where discovered remittances are placed.

3.8.46.3  
(11-19-2015)  
**Cash or Item of Value  
Discovered within  
Receipt and Control**

- (1) Any processing employee identifying cash or items of value, including credit cards, debit and gift cards must immediately notify the unit manager or designee.
- (2) The cash must be counted by the unit manager or designee and witnessed by the discovering employee.
- (3) The manager or designee will immediately record the remittance on the daily cash or other items of value on Form 4287.
- (4) The manager or designee will place the cash or item of value into a sealed envelope.
- (5) A manager or designee must be available at all times during business hours to receive remittances.
- (6) If not delivered immediately to the Deposit Unit, the manager or designee must store the envelope in a **locked safe** (If the amount to be stored is less than \$1,000, a locked security container may be used). See **IRM Exhibit 10.2.15-2, *Protectable Items***, for requirements. Also see IRM 3.8.46.1(14) for guidance concerning security of discovered remittances that must be placed in a safe or vault until they are routed to the Submission Processing Receipt and Control Deposit function; and for ordering Form 700 for safes or vaults with a combination lock.
- (7) According to **IRM 1.4.6.3.1(3)c, *Minimum Protection Standards (MPS)***, a safe-type container is one of the following:
  - A safe-type container accepted for general use by the Service, General Services Administration (GSA), or Underwriters Laboratories (UL) Listing (Consult your local Physical Security and Emergency Preparedness security office).
  - Approved vaults by IRS and GSA.
- (8) At least once per day (or once weekly for campuses depositing cash on a weekly basis), prior to close of business, a clerk must hand-deliver the sealed envelopes and Part 1 and Part 2 of the daily cash or other items of value Form 4287 to the Deposit Unit; or a clerk from the Deposit Unit may pick up the sealed envelopes and Part 1 and Part 2 of the daily cash or other items of value Form 4287. The initiating manager will retain Part 3 of Form 4287 for their records. The clerk must complete Form 4287B, Form 4287 Courier Log for Discovered Remittances, before the sealed envelopes are released for hand-delivering to the Deposit Unit. The number assigned to Form 4287 must be shown in the first column of Form 4287B.
- (9) The sealed envelopes must be opened in the presence of the Extraction Unit and the Deposit Unit employees.

- (10) If no cash or items of value are found, a **SEPARATE** Form 4287 must be prepared for **EACH BUSINESS DAY** that no cash or items of value were discovered. **“No Cash”** must be annotated in large letters across the form along with the date.

**Note:** For campuses that deposit cash on a weekly basis without converting the cash, a separate Form 4287 for each day does not have to be completed. A continuous Form 4287 may be used until the cash is deposited. **“No Cash”** must still be entered next to the date if there was none received for that day.

- (11) All items noted on the copy of the daily cash or other items of value Form 4287 should be initialed by the Deposit Unit clerk to acknowledge receipt.
- (12) If items are missing, the employees should immediately notify the Deposit Unit manager. Losses should be reported following the procedures provided in **IRM 3.0.167.5.2, Receipt Loss Reporting Requirements**.
- (13) Part 1 of the daily Form 4287 with the initials acknowledging receipt will be returned to the sending unit.
- (14) Within seven business days after the date the cash or other items of value were hand-delivered to Deposit or picked up by Deposit, the unit manager will reconcile Part 1 of the Form 4287 to Part 3. Once this is done, the unit manager will initial and date the box at the bottom of Part 1 and staple Part 1 and Part 3 together. The purpose of the reconciliation is to ensure that all cash or items of value sent to the designated Receipt and Control function were received.
- (15) Losses should be reported following the procedures provided in **IRM 3.0.167.5.2, Receipt Loss Reporting Requirements**.
- (16) Both Part 1 and Part 3 of the daily Form 4287 will be retained for one year after the end of the processing year.
- (17) Using the latest date shown on Form 4287B, Form 4287 Courier Log for Discovered Remittances, as the basis, the function that initiates the Form 4287B must retain the Form 4287B for one year after the end of the processing year.
- (18) Management must ensure that a hard copy of the most current IRM 3.8.46 is readily available near the locked container where discovered remittances are placed.

3.8.46.4  
(10-04-2016)  
**Remittance Discovered  
at a Campus Support  
Site**

- (1) The manager or designee will immediately record the remittance on the daily Form 4287.
- (2) A manager or designee must be available at all times during business hours to receive remittances.
- (3) A single unit, branch or operation may be designated to receive remittances from several surrounding units.
- (4) After immediately recording the remittance on the daily Form 4287, the remittances and Form 4287 will be **placed in a locked container**.
- (5) According to **IRM 1.4.6.3.1(3)a , Minimum Protection Standards (MPS)**, a locked container is “any metal container with riveted or welded seams which is locked and to which the keys and combinations are controlled.” Keys to the

locked container should never be left out in the open or in an unlocked drawer or cabinet, they must be kept in a locked drawer or cabinet controlled by the manager or manager designee when not in use. See IRM 3.8.46.1(14) for guidance concerning security of discovered remittances that are placed in a safe or vault until they are routed to the Submission Processing Receipt and Control Deposit function; and for ordering Form 700 for safes or vaults with a combination lock.

- (6) At least once per day, the manager or designee will remove the remittances, Form 3244 (**See IRM 3.8.46.1(4) and (5)**) and Part 1 and Part 2 of Form 4287 (Part 3 will be retained by the manager) from the locked container and must be secured using one of the following methods:

- a. Sealed in an envelope and placed in a **lockable canvas bag**.
- b. Double-wrapped and double-sealed in opaque paper envelopes or boxes.

**Note:** If the discovering unit is located in the same building as the Campus Support function, the discovered remittance may be placed in a sealed envelope only if hand-delivered to Campus Support. The envelope must contain the same information on the envelope as notated below in IRM 3.8.46.4(7).

- (7) The inside envelope or box is required to contain the following:

- a. The name of the Campus Support person authorized to open the package.
- b. The address, including mail stop number, of the receiving Campus Support office.
- c. The return address (including mail stop number) of the office mailing the package.

- (8) The outside envelope, box or lockable canvas bag is required to contain the following:

- a. The office name and address (including mail stop number) of the receiving Campus Support office.
- b. The return address (including mail stop number) of the office mailing the package.
- c. Campus Support requires that a photocopy of Form 4287 must be attached.

- (9) Form 4287B, Form 4287 Courier Log for Discovered Remittances, must be completed by the courier before the sealed envelope is released to Campus Support. The number assigned to the Form 4287 must be shown in the first column of Form 4287B.

- (10) Campus Support has capability to process payments through Remittance Strategy for Paper Check Conversion (RSPCC) and must process discovered remittances if possible. Campus Support instructions for processing discovered remittances can be found in **IRM 21.1.7.9.20, *Discovered Remittance***. If for some reason the discovered remittance cannot be processed through RSPCC, the remittances, Form 3244, Part 1 and Part 2 of the Form 4287 must be sent by overnight traceable mail to the designated Receipt and Control site. The initiating manager will retain Part 3 of Form 4287 for their records.

**Note:** If the Discovered Remittance is associated with a PTIN application, a Form 3244 does not need to be prepared. Notate on Form 4287, "Form 3244 is

not included, PTIN Application". Campus Support will transship the documentation and remittance as outlined in **IRM 3.8.45.30.6(2)e, *Exceptions to Payment Processing***.

- (11) The remittances must be stored in a **locked container**, as described in IRM 3.8.46.4(4) and (5), until picked up by the overnight mail company. Remittances are not to be left unattended pending pickup by the overnight mail company.
- (12) The receiving employee within Submission Processing Receipt and Control will initial beside each of the remittances on the Form 4287 to indicate the remittance has been received and the information on the Form 4287 is correct.
- (13) On the day of receipt, the receiving employee will return Part 1 of Form 4287 to the sending unit manager or designee.
- (14) Within seven business days after the date the discovered remittance was sent to Submission Processing Receipt and Control, the unit manager will reconcile Part 1 of the Form 4287 to Part 3. Once this has been done, the unit manager will initial and date the box at the bottom of Part 1 and staple Part 1 and Part 3 together. The purpose of the reconciliation is to ensure that all remittances sent to the designated Receipt and Control function were received. If unable to obtain Part 1 back from Receipt and Control, ensure IDRS research is completed verifying the payment has posted to the taxpayer's account. Attach the IDRS print to Part 3 of the Form 4287. If the payment has not posted to the taxpayer's account or has not been identified in Unpostables function inventory, the unit manager will report any discrepancies to the Submission Processing Receipt and Control manager and document the contact. Losses should be reported following the procedures provided in **IRM 3.0.167.5.2, *Receipt Loss Reporting***.
- (15) Both Part 1 and Part 3 of Form 4287 will be retained for one year after the end of the processing year.
- (16) Using the latest date shown on the Form 4287B as the basis, the function that initiates the Form 4287B must retain the Form 4287B for one year after the end of the processing year.
- (17) Management must ensure that a hard copy of the most current IRM 3.8.46 is readily available near the locked container where discovered remittances are placed.

3.8.46.5  
(01-01-2012)  
**Discovered Remittances  
in Field Offices**

- (1) Remittances collected by field office employees are not discovered remittances for purposes of **IRM 3.8.46**. Field office employees that collect remittances must transmit collected remittances on the day of receipt or as soon as possible the next business day. Refer to **IRM 3.8.47.5.4, *Procedures for Sending Tax Receipts to a Submission Processing Center***, and Addresses for Field Office Employee-Collected Remittances.

3.8.46.6  
(11-13-2018)

**Voluntary Disclosure Practice (VDP) program Discovered Remittance Procedures for Criminal Investigation (CI) Lead Development Center (LDC)**

- (1) Taxpayers or their representative are notified by letter from Criminal Investigation (CI) to submit the full voluntary disclosure submission to the Austin Campus to participate in the Voluntary Disclosure Practice (VDP) program. The submission must be sent in two separate parts, payments to Stop 1919, and other items to Stop 4301. See IRM 3.8.46.6(5) for complete addresses.

**Note:** The IRS closed the Offshore Voluntary Disclosure Program (OVDP) effective September 30, 2018. Taxpayers or their representative are notified by letter from Criminal Investigation (CI) to submit the full voluntary disclosure submission to the Austin Campus to participate in the Offshore Voluntary Disclosure Program (OVDP) by September 30, 2018. Taxpayer instructions were to send in two separate parts, payments to Stop 1919, and other items to Stop 4301. See IRM 3.8.46.6(5) for complete addresses. If you receive submissions, continue to process the payment as a VDP submission.

- (2) If a taxpayer remittance is sent inadvertently to the CI Lead Development Center (LDC), then it is a discovered remittance. The manager will immediately record the remittance on the daily Form 4287 Record of Discovered Remittances, <http://core.publish.no.irs.gov/forms/internal/pdf/f4287--2007-11-00.pdf>.
- (3) After immediately recording the remittance on the daily Form 4287, the remittances will be placed in a locked container. According to **IRM 1.4.6.3.1(3)a, Minimum Protection Standards (MPS)**, a locked container is “any metal container with riveted or welded seams which is locked and to which the keys and combinations are controlled.” Keys to the locked container should never be left out in the open or in an unlocked drawer or cabinet, they must be kept in a locked drawer or cabinet controlled by the manager or manager designee when not in use. See IRM 3.8.46.1(14) for guidance concerning security of discovered remittances that are placed in a safe or vault until they are routed to the Submission Processing Receipt and Control Deposit function; and for ordering Form 700 for safes or vaults with a combination lock.
- (4) At least once per day, the manager or designee will remove the remittances from the locked container, and complete Form 14350, Voluntary Disclosure Practice Payment Posting Voucher, <http://core.publish.no.irs.gov/forms/internal/pdf/f14350--2019-04-00.pdf>. Use Form 14350 (in lieu of Form 3244 Payment Posting Voucher). Form 14350 has a tabulating feature and space to record payment amounts for multiple tax years.
- (5) Send Part 1 and Part 2 of Form 4287 Record of Discovered Remittances. (Part 3 will be retained by the manager) and send the completed Form 4287, remittances atop each completed Form 14350, via overnight traceable method to:

**Internal Revenue Service  
3651 S. I H 35 Stop 1919 AUSC  
Austin, TX 78741  
ATTN: Voluntary Disclosure Practice**

All other required items from taxpayers must be sent to:

**Internal Revenue Service  
3651 S. I H 35 Stop 4301 AUSC  
Austin, TX 78741  
ATTN: Voluntary Disclosure Practice**

- (6) The remittances should be secured for shipment using one of the following methods:
  - a. Sealed in an envelope and placed in a lockable canvas bag
  - b. Double-wrapped and double-sealed in opaque paper envelopes or boxes.
- (7) The inside envelope or box and the outside envelope, box or canvas bag is required to contain the following:
  - a. The receiving office address listed in IRM 3.8.46.6(5) above.
  - b. The return address of the office mailing the package.
- (8) On the day of receipt, the receiving Austin Campus employee will send Part 1 of Form 4287 back to the LDC to the attention of the originator.
- (9) Within seven business days after the date the discovered remittance was sent to the Austin Voluntary Disclosure Practice address, the LDC manager will reconcile Part 1 of the Form 4287 to Part 3. This is done by the unit manager initialing and dating the box at the bottom of Part 1 and stapling Part 1 and Part 3 together. The purpose of the reconciliation is to ensure that all remittances sent to the Austin Voluntary Disclosure Practice address located in the Austin Receipt and Control function were received. If unable to obtain Part 1 back from Austin Receipt and Control, ensure IDRS research is completed verifying the payment has posted to the taxpayer's account. Attach the IDRS print to Part 3 of the Form 4287. If the payment has not posted to the taxpayer's account or has not been identified in Unpostables function inventory, the unit manager will report any discrepancies to the Submission Processing Receipt and Control manager and document the contact. Losses should be reported following the procedures provided in **IRM 3.0.167.5.2, Receipt Loss Reporting Requirements**.
- (10) Both Part 1 and Part 3 of Form 4287 will be retained for one year after the end of the processing year.

**This Page Intentionally Left Blank**



**Exhibit 3.8.46-1 (Cont. 1) (05-20-2019)****Job Aid for Form 4287, Record of Discovered Remittances**

5. Type of Doc - If remittance is discovered with a document, enter type of document (Form 941, Form 1040, etc.) or enter information in the Form Number/MFT box from Form 3244.
6. Tax Period - Tax Period of the document or from the Tax Period box from Form 3244.
7. Type of Remit - Check, money order, etc.
8. Amount of Remit - Money amount of the discovered remittance.
9. Received Date - IRS received date stamped on document or date entered in the Transaction/Received Date box from Form 3244.
10. Name - Name of individual taxpayer or business.
11. SSN/EIN - Taxpayer identification number (TIN) of individual taxpayer or business.
12. Discoverer Name - Name of employee that discovered the remit.
13. Discoverer Supervisor - Initials of management official from discovering function to verify cash has been counted/verified, the form is completed with all available information associated with the discovered remittance and the package is ready for release to Receipt and Control.
14. Rec'd Unit Initial - Initials of Receipt and Control Operations employee receiving the discovered remittance from the discovering function.
15. Rec'd Unit Date - Date the Receipt and Control Operations employee received the discovered remittance from the discovering function.
16. Manager's Reconciliation Initial and Date - The white top copy of Form 4287 labeled at the bottom of the Form as (Redirect to Originator after RC) should be received back from the Receipt and Control Operations after they accept the discovered remittances. It must be reconciled by the responsible manager against the yellow copy of Form 4287 labeled as (Retain by Originator). Reconciliation is needed to ensure the Form 4287 is received back from Receipt and Control with their initials and date verifying they have received the discovered remittances. Reconciliation of Form 4287 must be performed within seven business days after the date the discovered remittance was sent to Receipt and Control.
17. A sequential number beginning with 001 must be assigned to each Form 4287 that is prepared throughout the current January through December calendar year. (i.e., if 50 Forms 4287 have been completed throughout the year they should be numbered 001 thru 050). The number should be placed in the upper left hand corner of Form 4287.