MANUAL
TRANSMITTAL

3.17.50

Department of the Treasury
Internal Revenue Service

SEPTEMBER 11, 2023

EFFECTIVE DATE

(09-11-2023)

PURPOSE

(1) This transmits revised IRM 3.17.50, Accounting and Data Control, Redesigned Revenue Accounting Control System (RRACS) Procedures.

BACKGROUND

(1) The RRACS system is an automated system used to provide accounting control for all custodial accounting transactions. Data is entered into the system primarily at the CFO RACS (Revenue Accounting Control System) Units. The database, located at ECC-MTB, consists of general ledger accounts and a variety of internal records used for balancing and reporting.

MATERIAL CHANGES

(1) Obsolete references to Online 5081 were replaced Business Entitlement Access Request System (BEARS).

    a.   IRM 3.17.50.1.5, Program Controls
    b.   IRM 3.17.50.4.2, General Security
    c.   IRM 3.17.50.4.4, Local Area Network (LAN) Server User ID/Password Procedures
    d.   IRM 3.17.50.4.5, Resource Access Control Facility (RACF) User ID/Password Procedures

(2) Updated policy and program owner names to reflect CFO organizational changes.

    a.   IRM 3.17.50.1, Program Scope and Objectives
    b.   IRM 3.17.50.1.3, Responsibilities
    c.   IRM 3.17.50.1.3.3, Senior Associate CFO for Financial Management
    d.   IRM 3.17.50.1.3.4, Associate CFO for Revenue Financial Accounting
    e.   IRM 3.17.50.1.3.5, Revenue Systems Section

(3) IRM 3.17.50.4.3.2, RRACS Single Workstation Login - Access Control Policy:

    a.   Removed "Plan of Action and Milestone (POAM)" from IRM subsection name
    b.   Replaced obsolete reference to POAM with Single Workstation Login
    c.   Updated incorrect reference to IRM 10.8.1.3.1.9, Information Technology (IT) Security, Policy and Guidance: AC-10 Concurrent Session Control.

(4) IRM 3.17.50.9.5, Service Center Central Accounting Reporting System (CARS) Reclassification, Treasury Account Symbol 20X1807 corrected.

(5) Exhibit 3.17.50-2, Chart of Accounts, updated to reflect current chart of accounts.

(6) Exhibit 3.17.50-3, RRACS Input Journals and Journal Numbers, updated to reflect current status of input journals and journal numbers.

(7) Exhibit 3.17.50-4, Account Numbers and Associated Journals, updated to reflect current status of account numbers and associated journals.

(8) This revision includes changes throughout the document for the following:

- Minor editorial changes have been made throughout this IRM for consistency and language clarification.
- IRS account data has been converted from list to table format.
- Hyperlinks have been provided where appropriate.

EFFECT ON OTHER DOCUMENTS

IRM 3.17.50, dated September 1, 2021, is superseded.

AUDIENCE

These procedures are used primarily by RACS accounting technicians who input data into RRACS.

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3.17.50
Redesigned Revenue Accounting Control System (RRACS) Procedures

Table of Contents

3.17.50.1 (09-11-2023) **Program Scope and Objectives**	(1) Purpose: This IRM provides policies and procedures for RRACS. These procedures explain the various components of RRACS. The system reflects all accounting principles and standards prescribed by the Government Accountability Office (GAO).
	(2) Audience: CFO RACS Unit.
	(3) Policy Owner: Associate CFO for Revenue Financial Accounting.
	(4) Program Owner: Financial Management Systems.
	(5) Primary Stakeholders: CFO Revenue Accounting Operations RACS units, HQ Accounting analysts, accounting technicians and database administrators.
	(6) Primary Goals: To provide efficient workflow guidance, ultimately achieving reporting accuracy for revenue and refunds.
3.17.50.1.1 (09-10-2019) **Background**	(1) The RRACS system is the system of record for IRS custodial accounting. The Custodial Detail Database (CDDB) is the subledger to the RRACS system. CDDB is a repository of data extracts from all master file systems which includes revenue, refunds, unpaid assessments, and frozen credits. CDDB also summarizes data traceable to specific revenue operations.
3.17.50.1.2 (09-10-2019) **Authorities**	(1) The authorities for this IRM include:
	a. 31 United States Code (USC) 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 Accountability Office (GAO)*
	d. 5 USC 552a, *The Privacy Act of 1974*
3.17.50.1.3 (09-11-2023) **Responsibilities**	(1) This section provides responsibilities for:
	a. CFO
	b. Deputy CFO
	c. Senior Associate CFO for Financial Management
	d. Associate CFO for Revenue Financial Accounting
	e. Revenue Systems Section
	f. Enterprise Computing Center, Martinsburg (ECC-MTB)
	g. CFO RACS Units
3.17.50.1.3.1 (09-01-2021) **CFO**	(1) The CFO is responsible for overseeing financial policy for the management and reporting of the custodial assets.
3.17.50.1.3.2 (09-01-2021) **Deputy CFO**	(1) The Deputy CFO provides direction on financial management, ensures financial products are properly presented and maintained, and ensures financial systems are compliant with federal standards.

3.17.50.1.3.3
(09-11-2023)
Senior Associate CFO for Financial Management

(1) The Senior Associate CFO for Financial Management is responsible for establishing, maintaining, and ensuring compliance with custodial revenue policy and procedures, custodial accounting operations and financial reporting.

3.17.50.1.3.4
(09-11-2023)
Associate CFO for Revenue Financial Accounting

(1) The Associate CFO for Revenue Financial Accounting ensures proper accounting and timely reporting of IRS custodial activities and systems.

3.17.50.1.3.5
(09-11-2023)
Revenue Systems Section

(1) The Revenue Systems Section is responsible for ensuring custodial accounting systems remain compliant with all relevant rules and regulations, along with implementing, updating and managing new system requirements mandated and/or requested by business stakeholders.

3.17.50.1.3.6
(09-11-2023)
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 CFO RACS Unit.

    e. Producing automated 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.

3.17.50.1.3.7
(09-11-2023)
CFO RACS Unit

(1) Each CFO RACS Unit is responsible for functioning as a separate accounting operation, using an identifiable numeral.

(2) Together, each unit is responsible for:

    a. Maintaining a general ledger and subsidiary records, reconciling the general ledger accounts and subsidiary records or files each month.

    b. Controlling all accounting documents within the CFO RACS Unit for entry to the BMF, IMF, NMF accounts and 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 CFO RACS Units.

    d. Receiving and controlling BMF, IMF, NMF accounting outputs including required journaling and posting to the general ledger.

    e. As necessary, initiating or processing account transfers, account adjustments, debit or credit transfers, statutory clearances, etc., related to BMF, IMF and NMF accounts.

    f. Preparing Form 23C (RACS Report 006) and Form 2188 (RACS Report 024) schedules for manual refunds, transcripts and accounting reports and other accounting documents, as required.

| 3.17.50.1.4
(09-10-2019)
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 safeguarded against waste, fraud and abuse. The following daily, weekly, and monthly reports are generated by CFO RACS units and assist with managing workflow processes. |

- Daily Posting Summary report generated weekly. This report is validated to ensure the preparer and reviewer have completed all journals per the checkoff list.

- Central Accounting Reporting System (CARS)/RACS Reconciliation generated daily. This report identifies any out of balance account discrepancies for the current month.

- CARS/RACS Reconciliation Fiscal Year to Date generated daily and monthly. This reconciliation identifies any cumulative out of balance discrepancies for the fiscal year to date.

(2) Program Effectiveness: Managers are responsible for conducting operational or management control reviews to identify weaknesses and mitigate known risks. Managers must perform program or ad hoc reviews for accuracy and completeness. Monthly scorecards communicate critical information on the timeliness, completeness and accuracy of the overall processes.

| 3.17.50.1.5
(09-11-2023)
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 provide: |

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, property, and other assets for which the agency is responsible, including appropriate internal audit.
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 required by the President or other designated authority.
e.   Suitable integration of the agency's accounting with Treasury's accounting in connection with the central accounting and reporting responsibilities imposed by the Secretary of the Treasury.

(2) RRACS users must adhere to the security rules and separation of duties that exist within the system granting different types of authority/access through the Business Entitlement Access Request System (BEARS):

a.   RRACS users apply to receive a User ID and password on the BEARS system.
b.   The Resource Allocation Control File (RACF) password system forces password changes every 30 days.
c.   Quarterly monitoring occurs to ensure adherence to internal controls regarding access levels of users.

(3) Systems must conform to the accounting principles, standards, and related requirements, as prescribed by the Comptroller General of the United States. The following controls are in place to ensure compliance with the financial statement audit program:

- Monthly Checklist - Validation check on the business activities that should be completed for an accounting period, to ensure proper reporting of events.

- Trace ID (TID) Manual Balancing reconciliation - Reconciles deposit tickets and debit vouchers from the Integrated Submission and Remittance Processing (ISRP), Lockbox, and Electronic Federal Tax Payment System (EFTPS).

- Collections Information Repository (CIR) - Calculates cumulative CARS amounts against RRACS calculated amounts to reconcile deposit differences recorded monthly.

- Refund Match - Reads the TDO payment file and match them against the refund records on RRACS. This process confirms refunds disbursed from Treasury and reports the funds on the statement of transactions.

- Statement of Difference (SOD) - Identifies, reconciles, and resolves differences between IRS deposits and collections as reported on the statement of transactions and Fiscal Service.

- Suspense Account – Suspense accounts 20F3885/20F3500/20F3502 reviewed monthly. CFO RACS units verify account balances post correct adjustments, verify suspense accounts 20F3500 and 20F3502 contain zero balances and accounts 20F3885 meet threshold requirements.

- Negative Disbursements – CFO RACS Units generate CARS/RACS Reconciliation and Fiscal Year to Date CARS/RACS Reconciliation reports to verify specific accounts on the report match. CARS and RRACS must balance.

- Beginning of Day/End of Day (EOD) Balancing - Daily reports generated at the beginning and end of each day to ensure RRACS balances reconcile to tax modular transactions entered.

- RACR - Reconciles daily and monthly general ledger accounts to the master file at each submission processing CFO RACS Unit.

- 3997 Balancing – Reconciliation of general ledger and Subsidiary Accounts imbalances that break out the difference as reconciled, aged reconciled or unreconciled monthly. This is used to highlight reconciliation issues.

- Subsidiary Ledger- Provides detailed support to the general ledger accounts as reconciled for reporting accurately. It further authenticates the integrity of the general ledger accounts and assists the Service in providing accurate financial reporting to Treasury.

3.17.50.1.6
(09-10-2019)
Terms/Definitions

(1) The following terms and definitions apply to this program.

   a. **Assessment Main Menu** - RRACS Module used for service center assessments and abatements.

b. **Client Manager** - RRACS Module used to log in to RRACS. Note: A login must be performed through Client Manager prior to accessing any of the other RRACS modules.

c. **DBA Main Menu** - Module used to perform administrator level functions, most commonly to change the accounting month or reverse accounting journal entries.

d. **HQ Reports Main Menu** - Module used to print all RRACS headquarters reports.

e. **IRS Account** - General ledger account.

f. **Journal Control** - Identifying information relating to transaction activity. Note: For RRACS, transaction activity includes journals, reversals or confirmations. The journal number includes activity count, posting number and system date.

g. **Journal Entry** - A generic journal used for all RRACS transactions. This journal records the dollar amounts for a specific ledger posting to the IRS Account.

h. **Journal Number** - The unique number that identifies a RRACS journal entry. The format is XXX-MMDDYYYY-ZZZ, where X is the three-digit posting number, MMDDYYYY is the date, and ZZZ is the sequential instance of identical posting numbers that happened on the same date.

i. **Journal Research** - Module used to retrieve previously entered journals.

j. **Maintain Local Agency Location** - Module/utility that logs the user into a specific location (service center or headquarters).

k. **MCCRACS** - A terminal emulator that allows direct access to the RACS IBM host mainframe. Runs using terminal commands. Most commonly used to change RRACS password, transfer files or to run SQL queries.

l. **RACS Main Menu** - Module used to perform accounting entries and journals.

m. **Posting Number** - The first three numbers of the RRACS journal number. Represents the category of journal.

n. **RRACS Production Menu** - The main folder that contains all the RRACS icons.

o. **RRACS Module** - Also referred to as a RRACS Menu, a program within the RRACS Production Menu folder that performs a specific set of tasks. For example, the RRACS Main Menu provides journal entry and CFO RACS Unit Reports Main Menu provides options for service center report printing. An icon represents each module within the main RRACS Production Menu folder.

p. **RRACS Production Environment** - The version of RRACS that is put into operation for end users in a real-time situation.

q. **SPC Reports Main Menu** - Module used to print all RACS Service Center reports.

r. **Trial Balance** - Module used to display debit, credit and net account balances for a given service center or headquarters.

s. **Update User Workstation ID** - A module/security utility that updates current workstation and disconnects any other workstations that the user may be logged into.

3.17.50.1.7
(09-11-2023)
Acronyms

(1)   The following acronyms apply to this program.

Acronym	Definition
#	Number
ALC	Agency Location Code
ANMF	Automated Non-Master File
ANSPC	Andover CFO RACS Unit
AORR	Area Office Remittance Register
ATSPC	Atlanta CFO RACS Unit
AUSPC	Austin CFO RACS Unit
BFS	Bureau of the Fiscal Service, also referred to as Fiscal Service
BMF	Business Master File
BSPC	Brookhaven CFO RACS Unit
CADE	Customer Account Data Engine
CDN	Consolidated Data Network
CR	Credit
CIR	Collections Information Repository
CRL	Control Record List
CSPC	Cincinnati CFO RACS Unit
CTA	Carriers and Transportation Act
DBA	Data Base Administrator
DCC	Detroit Computing Center
DCF	Dishonored Check File
DLN	Document Locator Number
DMF	Debtor Master File
DOJ	Department of Justice
DR	Debit
DT	Deposit Ticket
DV	Debit Voucher
ECC	Enterprise Computing Center
ECS	Electronic Certification System
ECP	Electronic Check Processing (Lockbox)
EFT	Electronic Funds Transfer System
EFTPS	Electronic Federal Tax Payment System

Acronym	Definition
EO	Exempt Organizations
EOD	End of Day
EP	Employee Plans
FBA	Fund Balancing Account
FDCR	FRB Day Classifications Report
FPLP	Federal Payment Levy Program
FRB	Federal Reserve Bank
FSPC	Fresno CFO RACS Unit
FTD	Federal Tax Deposit
FUTA	Federal Unemployment Tax Act
GAO	Government Accountability Office
GMF	Generalized Mainline Framework
GOALS	Government On-Line Accounting Link System
GUF	Generalized Unpostable Framework
ID	Identification
IDRS	Integrated Data Retrieval System
IMF	Individual Master File
INT	Interest
IPACD	Intra-governmental Payment and Collection Disbursements
IPACR	Intra-governmental Payment and Collection Receipts
IRA	Individual Retirement Account
IRAF	Individual Retirement Account File
ISRP	Integrated Submission and Remittance Processing
IT	Information Technology
JE	Journal Entry
JV	Journal Voucher
JVDEC	Journal Voucher Decrease
JVINC	Journal Voucher Increase
KCSPC	Kansas City CFO RACS Unit
LAN	Local Area Network
LIFO	Last In First Out

Acronym	Definition
MCC	Martinsburg Computing Center
MF	Master File
MMDDYYYY	Month Month Day Day Year Year Year Year
MSPC	Memphis CFO RACS Unit
MUCR	Month End Unclassified Confirmed Report
NMF	Non-master File
NMI	Northern Mariana Islands
NTRR	Net Tax Refund Report
OIC	Offer-in-Compromise
OSPC	Ogden CFO RACS Unit
POAM	Plan of Actions and Milestones
PSPC	Philadelphia CFO RACS Unit
RACR	Reciprocal Accounting Control Record
RACF	Resource Access Control Facility
RACS	Revenue Accounting Control System
RACSC	Revenue Accounting Control Service Center
RPS	Remittance Processing System II
RFC	Regional Financial Center
RS	Reconciliation Sheet
RRACS	Redesigned Revenue Accounting Control System
SA	System Administrator
SCCF	Service Center Control File
SFDCR	Subsequent FRB Day Classified Report
SJ	Source Journal
TC	Tax Class
TDA	Taxpayer Delinquent Account
TEP	Tape Edit Processor
TRS	Transaction Reporting System (now CIR)
TRACS	Treasury Receivables Accounting Collection System
URF	Unidentified Remittance File
VI	Virgin Islands
WAN	Wide Area Network
XSF	Excess Collection File

Acronym	Definition
YYCC	Year Year Cycle Cycle

3.17.50.1.8
(09-10-2019)
Related Resources

(1) The related resources for this IRM include:

   a.   IRM 3.17.63, *Redesigned Revenue Accounting Control System*
   b.   IRM 1.34.1 , *Definitions and Acronyms*
   c.   IRM 10.8.2 , *IT Security Roles and Responsibilities*
   d.   IRM 3.17.79 , *Accounting Refund Transactions*
   e.   *Publication 6209, IRS Processing Codes and Information*
   f.   *The US Government Accountability Office Principles of Federal Appropriations Law (Red Book)*
   g.   *The US Government Accountability Office Generally Accepted Government Auditing Standards (Yellow Book)*
   h.   *Section 508 of the Rehabilitation Act (29 USC 794d) as amended by the Workforce Investment Act of 1998*
   i.   *Federal Information Security Management Act (FISMA)*

3.17.50.2
(09-11-2023)
Database Administrators (DBAs)

(1) Each CFO RACS Unit appoints employees to serve as the Database Administrator (DBAs) and alternate Database Administrator. The DBA and only two (2) alternate DBAs may have access to the RRACS DBA main menu.

(2) The DBA and the alternate DBA(s) for each CFO RACS Unit are responsible for:

   a.   Exercising caution when changing database information.
   b.   Correcting records containing identification and status errors.
   c.   Ensuring the balance and integrity of the database are maintained at all times.
   d.   Ensuring the default account period is properly set.
   e.   Ensuring all daily and weekly tapes are processed on time and prior to initiating month-end closing procedures.
   f.   Classifying an extensive variety of CFO RACS Unit accounting transactions by analyzing batched, individual documents and verifying the accuracy and completeness of accounting data.
   g.   Maintaining accounts by analyzing error messages displayed on the terminal and initiating the necessary corrective action, reviewing and analyzing the daily posting register to ensure that all IRS double-entry accrual accounting transactions have been properly posted, and initiating corrective actions, when necessary.
   h.   Analyzing accounts by reviewing and balancing the RRACS computer-generated accounting reports to ensure reports cross balance and all general ledger and subsidiary files agree with reported information.
   i.   Participating in reconciling general ledger accounts with external subsidiary records in other working units within the branch, balancing principal and interest with appropriate general ledger accounts and reconciling both accounts with the appropriate accounting reports.
   j.   Maintaining various logs for electronic data processing and database corrections.

k. Monitoring all RRACS electronic data input and output and making all necessary reversals.
l. Establishing checklists for End of Day (EOD), End of Month (EOM) and the beginning of each new accounting period. Reviewing the specific database lists for invalid entries, modifications, and reversals, and initiating corrective action when necessary. The database lists: field office records; loss and recovery records; individual detail records; confirmed Deposit Tickets/Debit Vouchers (DT/DVs); and unconfirmed DT/DVs.
m. Reviewing all reports and ensuring that the CARS: Collection voucher support listing balances to 017, the Form 2162 audit trail includes all manual assessments and the Net Tax Refund Report (NTRR) balances to its respective general ledger accounts.
n. Ensuring all accounts are in correct status in preparation for EOM processing and monitoring accounts to be maintained in zero balance.
o. Reviewing unpulled assessments daily.

(3) The DBA should have a thorough knowledge of double-entry accounting principles and theory used in the IRS accounting control systems. Alternate DBAs must be thoroughly proficient with the contents of IRM 3.17.63, Accounting and Data Control, Redesigned Revenue Accounting Control System and 3.17.64, Accounting Control Ledger Policies and Procedures. There is no certification for the alternate DBA. ONLY the DBA and/or alternate DBA have access to the RRACS DBA Main Menu.

3.17.50.3
(09-10-2019)
How to Use This Guide

(1) This subsection and related exhibits contain information concerning the following subjects:

a. Main Menu Overview
b. RRACS System Glossary
c. Commonly Used Acronyms
d. Chart of Accounts
e. RRACS Menu Displays
f. Using journals and Dialog Boxes
g. General Rules for RRACS
h. RRACS Error Codes
i. Section 508 Compliance

3.17.50.3.1
(09-10-2019)
Main Menu Overview

(1) All of the descriptions will include:

a. A list of options available on the RRACS Submenu. The Submenu selections are often followed by an ellipse in parenthesis (...) indicating that there are other options to select on an RRACS Intermediate Menu.
b. Description - A summary of how the journal and dialog box can be used.
c. Source Document - The documents used for input on the journal and dialog box processing.
d. Pre-Entry Data - Completed document preparation before going to the terminal.
e. Valid Accounts - The accounts that are valid for that section.

(2) The journal input for each Main Menu option is written in a procedure table. A procedure table is a set of actions that a person performs to obtain a specific action. Each journal input page begins with "Required Information" which indicates:

a. The specific option

        b.   The corresponding Sub Menu option

        c.   The journals that will be affected

(3)   The information is divided into four categories on the procedure tables:

        a.   Journals - Identifies the current working journal after a selection has been made.

        b.   Prompt - Information needed to complete the current journal.

        c.   Description/Action - Identifies any pre-selection entries required and describes the prompt field.

        d.   Select - Tells you the action to take to complete the current journal.

(4)   Two additional table items are included to provide clarity when a user is faced with multiple menu choices:

        a.   Note - Additional notes that clarify the menu options.

        b.   IF - Indicates whether a choice needs to be made when specific conditions exist.

(5)   This table is an example of a Procedure Table used in this IRM.

Example of a Procedure Table			
Step	**Prompt**	**Description / Action**	**Select or Enter**
RRACS Control Main Menu	Account Period	Accept the current month or select the future month. From the Action Bar select...	Apply
Maintain Journal Entry / Ledger Classification Journal	Amount	Enter the amount associated with the selected IRS account.	OK Button
	Note: You must enter the "Total Amount" to balance.		
If<Additional Option>:			
Maintain Journal Entry / Ledger Classification	Amount	Enter the amount.	OK Button
		Repeat for each account that has an amount.	
		When finished, select...	Cancel Button
Maintain Source Journal		Review data. If correct, select...	OK Button
		If information is not correct...	Edit or Delete Button
Maintain Transaction Journal		Review input data. If correct...	Post Button

3.17.50.3.2
(09-10-2019)
Chart of Accounts

(1)   IRM 3.17.63, Redesigned Revenue Accounting Control System, describes the general ledger accounts (IRS accounts) by account number and name. It also describes the function of each account and the RRACS main menu used for journal entries.

(2)   The Chart of Accounts is arranged by accounting classification as follows:

    a.   Other Accounts - 00XX Series
    b.   Accounts Receivable - 1000 Series
    c.   Receipt Accounts - 2000 Series
    d.   Inventory Accounts - 3000 Series
    e.   Liability Accounts - 4000 Series
    f.   Disbursement Accounts - 5000 Series
    g.   Assessment and Settlement - 6000 Series
    h.   Other Assets - 7000 Series
    i.   Work in Process Control Accounts - 8000 Series
    j.   Ledger Closing Accounts - 9000 Series

(3)   Real accounts are balance sheet accounts and do not close out at the end of the fiscal year. The balances are brought forward each month and at the end of the fiscal year.

(4)   Nominal accounts are income statement accounts maintained for a fiscal year period. Each fiscal year starts with a zero balance. RRACS Fiscal Year-End closes all nominal accounts automatically into a real account.

(5)   For a complete list, see Exhibit IRM 3.17.50-2, *Chart of Accounts*.

3.17.50.3.3
(09-10-2019)
**RACS Main Menu
Displays and Operation**

(1)   Once all pre-entry preparation has been completed and documents are ready for posting, the accounting technician is ready to complete the appropriate procedure in RRACS. The system will display a variety of module choices after login. Select the RACS Main Menu module to journal transactions. The RACS Main Menu journal will appear with the nine sub menus that may be selected by the user.

(2)   The RACS Main Menu consists of the following options:

    a.   Accounting Application Control
    b.   Agency Transfer Control
    c.   Assessment Control
    d.   Deposit Control
    e.   Deposit Fund Control
    f.   Disbursement Control
    g.   Inventory Control
    h.   Loss Control

(3)   Follow these steps to select a specific control menu:

    a.   Select the RACS Main Menu icon by double-clicking the icon. The main menu will appear. The subsequent sections of this IRM will provide specific instructions for each main menu option. For a complete list of the RRACS journal numbers along with the journal names, see Exhibit IRM 3.17.50-3 , **RRACS Input Journals and Journal Numbers**.
    b.   Select the needed control option and the sub menu will appear.
    c.   Select from the RRACS sub-menu the type of journal transaction being performed.

  d. Separate journals are provided for the various types of input documents. The journals and dialog boxes are put together with field descriptions to ensure that data is input to the proper fields.

  e. When input documents are posted, open journals must be closed before a new journal can be opened.

(4) Following is the RRACS Sub List that shows the types of journals in each series.

  a. 1XX Batch journals
  b. 2XX Deposits and Agency Transfers
  c. 3XX Inventory, Losses, and Deposit Funds
  d. 4XX Accounting Application Control
  e. 5XX Disbursement Control
  f. 6XX Assessment Control
  g. 8XX Manual Assessments
  h. 9XX Data Base Administrator journal

3.17.50.3.4
(09-10-2019)
General Rules for Using RRACS

(1) The fundamental concepts for many input journals are discussed below. Users should familiarize themselves with these concepts before beginning to enter data into RRACS.

  a. The account period is a mandatory entry for each journal. The system automatically defaults to the Current Account Month. Select a future month if necessary. Bypass if no change is required.

  b. The prepared date is entered in the MM-DD-YYYY format using numbers and hyphens. Do not omit leading zeros.

  c. The money amounts must include the decimal point if cents are present.

  d. The pre-printed Treasury deposit ticket contains six numbers, and the debit voucher contains five numbers. It is not necessary to enter leading zeros.

  e. The tab key or mouse is used to terminate an entry field and move to the next entry field.

  f. Use the "OK" button to retain entries in a dialog box.

  g. Press the "Post" button to validate all fields or selected fields within the journal and to post the information to the database.

  h. The shift and tab key should be held down at the same time to move the cursor backwards to the prior input field, one field at a time.

  i. The system date and time are displayed on the journal in the upper right hand corner. Neither of these can be changed.

  j. All entry fields are surrounded by borders. However, "Read Only" or calculated fields do not have borders.

  k. Originating source in the deposit journals cannot be changed using the edit function.

  l. In the RRACS Sub Menu, only one selection can be made from the "Record", "Confirm" or "Adjust/Reclass" list boxes. If more than one is selected, then the "Deselect" must be used before "Apply" can be selected.

  m. Minus signs are not allowed on the journals. The database administrator will need to assist if something was entered in error.

  n. Message lines are included on the "Maintain Transaction" journal. The message should be used for additional information to identify a record or as part of the audit trail.

o. All fields do not have validity checks to ensure correct entry. Therefore, it is important to enter "DOC IDs," "Type Code," "Assessment Dates," etc., correctly before posting them to the database.

p. The journal number should always be transcribed onto the source document as soon as it appears on the screen. The transcribed number is an important part of the audit trail. If a Form 8166, Redesigned Revenue Accounting Control System (RRACS) Input Reconciliation Sheet, was prepared, it must be stamped with the journal number after input to RRACS.

q. Use "Refresh" from the action bar to clear the journal and start over. If the record has been posted, the "Refresh" command will open a new entry journal.

r. Use "Help" in the action bar to secure information to assist in using the computer.

s. If the RRACS Sub Menu has items listed in the record area followed by an ellipse (...) it indicates that if selected, the system will go directly to the RRACS Intermediate journal.

t. A State must always be selected whenever a Fund Receipt document for public debt is processed.

u. Information selected from the "Maintain Journal Entry Ledger Classification" list box will appear on the "Maintain Source Journal" journal in the journal entry selection list box.

v. When asterisks are present in the ledger classification account, click on Display Account for journal transaction details.

w. When scrolling to select a ledger classification account, debit accounts are listed in numeric order, followed by the credit accounts. Exception: If there is only one credit, it is listed first.

3.17.50.3.5
(09-01-2021)
Identifying RRACS Error Codes

(1) RRACS has consistency and validity checks to assure that transactions entered into the system are flagged when they do not meet certain criteria. These error codes are displayed on the screen and, in most cases, actions must be taken before the transaction will post to RRACS. Following are common error codes along with a definition of the error.

Identifying RRACS Error Codes and Definitions	
Error Code	**Error Definition**
*	A duplicate was found, but has been accepted anyway
AG	Update amount is greater than the outstanding amount
AM	Individual amounts do not match
AT	Total amount does not match on document found
CA	Already confirmed
CD	Confirm date is earlier than prep date
DN	A duplicate was found and is not allowed
DY	A duplicate record was found and can be accepted anyway

Identifying RRACS Error Codes and Definitions	
Error Code	**Error Definition**
MF	Journal control already exists
NA	No document was found to update
NF	Document was not found
OA	Case is open already
WN	The daily wire has not been pulled

3.17.50.3.6
(09-01-2021)
Section 508 Compliance

(1) RRACS is Section 508 compliant. RRACS uses Dragon Naturally Speaking, JAWS, and Zoom Text. The following main menu windows are Section 508 compliant:

    a.   DBA Main Menu
    b.   SPC Reports Main Menu
    c.   Assessment Main Menu
    d.   File Upload Menu
    e.   HQ Reports Main Menu
    f.   Journal Research
    g.   Maintain RRACS Lockout
    h.   RACS Main Menu
    i.   SGL Journal Research
    j.   Trial Balance
    k.   Maintain Local Agency Location
    l.   Update User Workstation ID

(2) All RRACS reports are Section 508 compliant and viewable online.

3.17.50.4
(09-10-2019)
RRACS Security and Related Information

(1) This section describes various levels of security to ensure information on RRACS is not compromised.

3.17.50.4.1
(09-10-2019)
Disclosure Requirements

(1) Any IRS related information should not be discussed with unauthorized individuals. The Privacy Act, 5 USC 553b, prohibits the unauthorized disclosure of information from systems of records pertaining to individuals. The statute provides criminal sanctions under the Privacy Act of 1974. Anyone making a willful unauthorized disclosure of information covered by the Privacy Act may be charged with a misdemeanor and subject to a fine of up to $5,000.

(2) WARNING! THIS SYSTEM IS FOR AUTHORIZED USE ONLY! This computer system is the property of the United States Government. The government may monitor any activity on the system and retrieve any information stored within the system. By accessing and using this system, you are consenting to such monitoring and information retrieval for law enforcement and other purposes. Users shall have no expectation of privacy as to any communication on or in-

formation stored within the system, including information stored locally on the hard drive or other media in use with this unit (e.g., Floppy Disk, Tapes, USB Storage Device, CD ROM, etc.)

(3)   Each person having access to RRACS will be asked to sign a statement that they will follow the above rules carefully to protect the integrity, confidentiality, and availability of all IRS data.

3.17.50.4.2
(09-11-2023)
General Security

(1)   The following general security rules apply to **all** users of any IRS computer system. The RRACS is not an exception. See IRM 10.8.1, *Information Technology (IT) Security Policy and Guidance*, for additional guidance.

    a.   Each RRACS authorized user will apply for and receive a User ID and password on the BEARS system.

    b.   Upon receipt of the User ID and password, a user should access the MCC RRACS system and change the temporary password assigned by MCC's (Martinsburg Computing Center's) Security Administration.

    c.   ECC password format rules are as follows: Eight characters in length and must contain at least one upper case alpha, one lower alpha, one numeric and one special character. The following special characters can be utilized: $ @ # . < + | & ! * - % _ > ? : =.

    d.   The Resource Allocation Control File (RACF) password system forces users to change their passwords every 30 days. User IDs become permanent and will not be changed.

    e.   RACF remembers the present and previous twenty-four passwords for a total of twenty-five passwords. They cannot be reused when updating passwords.

    f.   Protect your password. Do not reveal it to anyone, regardless of his or her position inside or outside the IRS.

    g.   Do not use another user's password.

    h.   Users should never allow anyone to use their password. Every action someone takes while using your password will be recorded on the system as being executed by you.

    i.   Do inform your manager immediately if you suspect your password has been compromised.

    j.   Data entered or actions taken on a workstation will be recorded as being transacted by the user who initially signed on.

    k.   Log off the system before leaving your workstation to ensure the integrity of the RRACS financial data and to prevent unauthorized access to the RRACS file server and MCC's mainframe.

3.17.50.4.3
(09-10-2019)
RRACS Security

(1)   In addition to the system security discussed earlier, RRACS contains the following additional physical security.

    a.   There is an initial password required when the workstation is turned on. Without a valid password, the workstation will not operate.

    b.   When the workstation initially boots up, another password is required to get to the initial security screen.

        Note: The password will need to be entered again at any time the workstation is on and there has been no activity for seven minutes.

c. Once the system is booted up and the initial password is input, the user must "LOGON" through a security package. LOGON requires input of a valid user ID and password to sign on to the RRACS LAN on the file server.

d. Another level of security is provided using Desktop Observatory. As applied to the RRACS system, it allows one of the following three operational levels (profiles/user accounts) to be assigned to each RRACS user: 1. System Administrator (SA); 2. Data Base Administrator (DBA) or 3. Technician (User).

e. The RRACS SA has permission to start the programs for the Transmittal System but does not have access to the RRACS executables or database.

f. A specific display screen is authorized for each of the three operational levels. Only the authorized icons for each user are visible.

g. Each RRACS user must have an accepted user account, which defines the user's profile, along with unique user identification (User ID) and password.

h. Invalid user IDs and passwords will not be recognized by the system and access will be denied.

i. User accounts and profiles can only be authorized by management in each service center.

j. Instructions for establishing and maintaining security access to the RRACS operating system is contained in the Security Chapter of the RRACS LAN Administrator's Guide for Communications/File Servers and Workstations.

k. Only the DBA group has access to the DBA journal. The only icons available for selection on the desktop are the RRACS icons, an icon to start a session with MCC, and a LOGOFF option.

l. **REMEMBER:** RRACS executables are not stored on the workstation. They are brought into the memory on the workstation from the LAN when the user selects the appropriate icon.

m. To run the RRACS server part of the RRACS client-server system, the users must LOGON to the mainframe at MCC. The user enters their RACF User ID and Password and the system allows them to contact RACF at the mainframe. RACF permits users to begin certain RRACS server executables based on the User ID group to which they are assigned.

3.17.50.4.3.1
(09-01-2021)
RRACS Security
Accreditation and
Authorization

(1) CFO RACS Technician:

  a. Has update capabilities to the RRACS database through specific and selected RRACS client windows
  b. Has access to SERVER programs
  c. Can access all assigned service centers
  d. Has access to RACS unit reports menu

(2) CFO RACS Service Center Database Administrator (DBA):

  a. Has update capabilities to the RRACS database through specific and selected RRACS Client windows
  b. Has access to selected SERVER programs
  c. Has access to selected functions on the DBA Main Menu (except Super Windows)
  d. Can access all service centers

      e.   Can only update account period between the 1st and the 15th of a month, and for their assigned service center only

      f.   Has access to only CFO RACS Unit reports menu

(3)   CFO HQ Database Administrator (DBA):

      a.   Has update capabilities to the RRACS database through specific and selected RRACS Client windows

      b.   Has access to all SERVER programs

      c.   Has access to all functions on the DBA Main Menu

      d.   Has access to all service centers

      e.   Can update the account period at any time of the month, and for any service center

      f.   Has access to CFO RACS Unit reports menu and HQ report menu

      g.   Has access to RRACS maintain lockout to lockout users for all service centers, for any and all access levels, and can control when accounting periods may be updated

      h.   Maintains the RRACS user profile table

      i.   Has TSO access

      j. Has read-only access to query the RRACS production database through QMF and SQL

      k. Has access to the DBA main menu super windows and has access to SGL journal research functions

(4)   CFO HQ Reporting Read Only:

      a.   Has read-only access to the RRACS database through specific and selected RRACS Client windows

      b.   Only has access to SERVER programs that do not update the RRACS database

      c.   Can access all service centers

      d.   Has access to both CFO RACS unit and HQ reports menu

      e.   Has TSO access

      f.   Has read-only access to query the RRACS production database through QMF and SQL

      g.   Has access to file upload menu

(5)   RRACS Read Only:

      a.   Has read-only access to the RRACS database through specific and selected RRACS client windows

      b.   Only has access to SERVER programs that do not update the RRACS database.

      c.   Can access all service centers

      d.   Has access to CFO RACS Unit reports menu

      e.   A read-only user at the CFO has access to both CFO RACS Unit and HQ reports menus

3.17.50.4.3.2
(09-11-2023)
RRACS Single Workstation Login - Access Control Policy

(1)   RRACS features a Single Workstation Login - a security feature that restricts login sessions to a single user at a single workstation at any given time. With this feature, RRACS will store the user's primary workstation as the default workstation.

(2)   If a user tries to log into a new session on a new computer, RRACS will return the following message: You are logged into a different computer. Do you want

to change your default workstation? (Y/N) if the user answers yes, the active session on the original workstation will terminate.

(3) See also IRM 10.8.1.3.1.9, *Information Technology (IT) Security, Policy and Guidance: AC-10 Concurrent Session Control*.

3.17.50.4.4
(09-11-2023)
Local Area Network (LAN) Server User ID/Password Procedures

(1) Local procedures, as established in IRM 10.8.1, Information Technology (IT) Security Policy and Guidance, must be followed to request addition, change or deletion of an RRACS LAN Server User Account.

(2) Designated management official completes and forwards BEARS, Automated Information System User Registration/Change Request, to the RRACS SA requesting addition/change/deletion of RRACS file server User ID/Password and operational level authorization for designated employee.

(3) The RRACS System Administrator (SA) establishes the requested User Account (Operational level, User ID and Password) for the designated employee and annotates User ID and Password on BEARS.

(4) For additions or changes, the RRACS Functional SA will provide in-unit security training and access assistance to the designated employee. This will ensure that proper access procedures are followed and a correct user account structure has been established for the designated employee.

3.17.50.4.5
(09-11-2023)
Resource Access Control Facility (RACF) User ID/Password Procedures

(1) Each CFO RACS Units general ledger resides on a mainframe housed in the MCC. The technical security controls protecting the mainframe are provided by a security package known as the Resource Access Control Facility (RACF). Each RRACS user will be required to have a defined user ID, password, and account profile on the MCC mainframe to perform assigned duties.

(2) RACS RACF administration has been assigned to the local center's Data Security Function with the accounting branch's RRACS DBA serving as the RRACS functional security coordinator.

(3) The RACF Administrator duties include the following (also see IRM 10.8.2 , *Information Technology (IT) Security, IT Security Roles and Responsibilities* for additional guidance):

   a. Create new RRACS user based on information provided on Form (MCC)1122.
   b. Connect new RRACS user to the default RRACS group for the local site <or> if requested from the RRACS Management BEARS, connect new RRACS user to a predefined user profile group.
   c. Upon request from RRACS Management Official, revoke permissions for local RRACS users who leave the unit or go on extended leave or detail.
   d. Upon request from RRACS Management Official, restore permissions for local RRACS users returning from leave or detail.
   e. In accordance with procedures in force at MCC, provide replacement passwords for local RRACS users who forget or suspect the compromise of their password.
   f. Generate, review and distribute appropriate security reports (audit trails, security violations, etc.) through Data Security staff channels to local RRACS management on a timely basis. If necessary, coordinate with MCC RACF Administration on incident reports.

g.   Coordinate with RRACS LAN System Administrator to ensure RRACS user profiles on the MCC Host are synchronized with those on the RRACS LAN.

3.17.50.4.6
(09-10-2019)
RRACS Functional
Security Coordinator
Duties

(1)   The functional security coordinator is responsible for initiating and obtaining management approval, and controlling requests for security administration actions, conducting security awareness training within the unit and providing in-unit security assistance and training to new RRACS users.

3.17.50.4.7
(09-10-2019)
RRACS Access
Procedures

(1)   The system access procedures are described in the following subsections.

3.17.50.4.7.1
(09-10-2019)
Workstation

(1)   A security feature of the Desktop Observatory Security Software is a keyboard "lock" which disables keyboard functions to access the RRACS workstation. The floating lock will only appear if there has been no keyboard activity on the workstation for a period of seven minutes. A graphic floating lock displayed on the monitor indicates this lockup.

a.   Press <Enter>. A message box will appear and identify the User ID of the person who logged on to the system. The owner of the User ID is the only individual who can use the workstation.
b.   If the user is not available, type "LOGOFF" and press <Enter>. This will log the user off the system completely for this initialization.
c.   An invalid User ID or Password will not be recognized by the system and access will be denied.
d.   A valid User ID and Password will provide the user's authorized level of access which will be displayed on the workstation.

3.17.50.4.7.2
(09-10-2019)
Logon

(1)   Following are the steps for logging on:

1.   Press any key to bring up the log-in box.
2.   Input User ID and Password.
3.   Press <Enter> or select "OK" button.
4.   You will receive a message that log-on is in progress.
5.   A second message will indicate your User ID is being authenticated. Network update complete.
6.   This brings up the RRACS logo and one icon.

3.17.50.4.7.3
(09-10-2019)
Martinsburg Computing
Center (MCC) Logon

(1)   Following are the steps for accessing the MCC mainframe:

1.   Select Client Manager icon.
2.   Enter User ID and Password.
3.   Press <Enter> or select "OK" button.
4.   This brings up the Client Manager box.
5.   Status will indicate disconnected.
6.   This will validate your MCC password.
7.   If password is accepted, you will be connected.
8.   You will receive the information message "Test Transaction ECHO Returned from: RACSC."
9.   Press <Enter> or Select "OK" button.

10.   Status on Client Manager journal will show connected.

3.17.50.4.7.4
(09-10-2019)
Logoff

(1)   Following are the steps for logging off:

    1.   Bring up Client Manager icon, click on the "X" upper left corner. This will log you off at MCC.

3.17.50.5
(09-10-2019)
Disbursement Control Main Menu

(1)   This IRM subsection discusses the journals used to record all types of disbursement transactions. These transactions include:

    a.   Refunds
    b.   Refund cancellations
    c.   Erroneous refunds
    d.   Voucher and schedule of withdrawals and credits generated through the Intra-governmental Payment and Collection System (IPAC)

       Note: All references to the On-Line Payment and Collection System (OPAC) have been changed to IPAC. The IPAC system has replaced OPAC.

    e.   Arbitrage refund

(2)   The Treasury Receivables Accounting Collection System (TRACS) Intra-governmental Payment and Collection Disbursement (IPACD) is a separate selection to allow a record to be established in the database. At the time of application, the established record will be reduced by the amount applied. The confirm journals may be used in place of refund match (115).

(3)   The RRACS journals for these disbursements are numbered in the 5XX series.

(4)   For a list of source documents and pre-entry data and document preparation, see IRM 3.17.63.7.2, *Document Preparation*.

3.17.50.5.1
(09-10-2019)
Miscellaneous,
Non-Master File (NMF),
and Cover Over Refunds

(1)   This subsection describes the journals used to record Miscellaneous, NMF and Cover Over Unconfirmed Refund Schedules.

3.17.50.5.1.1
(09-01-2021)
Miscellaneous Refunds

(1)   These are the valid accounts and account names for MISC Refunds (journal #501).

Valid Accounts for MISC Refunds		
Account Number	**CR/DR**	**Account Name**
4120	Debit	RRACS Suspense for Master File, BMF
4220	Debit	SPC Suspense for Master File, IMF
4252	Debit	SPC Suspense for Master File-Individual Retirement Account File (IRAF)

4970	Debit	Unapplied Refund Reversal
6400	Debit	MISC Revenue Collections
6520	Debit	Refund of Tax and Interest, NMF
6540	Debit	Small Debits and Credits Cleared
6565	Debit	Refund Cancel Credit Allowed
4801	Credit	Approved Voucher Payable, Principal
4802	Credit	Approved Voucher Payable, Interest

3.17.50.5.1.2
(09-10-2019)
**Refunds/Non-Master File
(NMF)**

(1)   These are the valid accounts for Refund/NMF (journal #507).

	Valid Accounts for Refund/NMF	
Account Number	**CR/DR**	**Account Name**
1314	Debit	NMF Tax Straddles
1321	Debit	NMF Notice
1322	Debit	NMF Taxpayer Delinquent Account
1324	Debit	NMF TDA Deferral
1360	Debit	NMF INSTALLMENT AGREEMENT
1371	Debit	NMF OIC
1389	Debit	NMF Suspense
1830	Debit	NMF Account Receivable, Inactive
6520	Debit	Refund Of Tax And Interest-NMF
4420	Debit	SC Suspense For NMF
4801	Credit	Approved Voucher Payable Principal
4802	Credit	Approved Voucher Payable Interest

3.17.50.5.1.3
(09-10-2019)
Cover Over Refunds

(1)   These are the valid accounts for Cover Over Refunds (journal #516). (Austin and Ogden CFO RACS Units only)

Valid Accounts for Cover Over Refunds		
Account Number	**DR/CR**	**Account Name**
Commonwealth of the Northern Mariana Islands (CNMI)		
4701	Debit	Liability for Northern Mariana Islands
4811	Credit	Approved Voucher Payable Northern Mariana Islands
Virgin Islands		
4702	Debit	Liability for Virgin Islands
4812	Credit	Approved Voucher Payable Virgin Islands
Guam		
4703	Debit	Liability for Guam
4813	Credit	Approved Voucher Payable Guam
American Samoa		
4704	Debit	Liability for Samoa
4814	Credit	Approved Voucher Payable Samoa

(2)   This table describes the steps required to complete journal #516.

Journal 516 Procedures			
Step	**Prompt**	**Description / Action**	**Select or Enter**
RACS Main Menu		Highlight/select **Disbursement**.	Apply
Disbursement Control Main Menu	Record	Select **MISC Refund**, **NMF Refund** or **Cover Over**.	Tab or Apply
	Account Period	Accept the highlighted current month or select the future month. From the Action Bar select...	Apply
Maintain Source Journal	Schedule #	Enter the Schedule Number assigned to the refund.	Tab Key
	Prepare Date	Enter the date in MM-DD-YYYY format. When you have filled the field, the prompt moves automatically to the Items field.	
	Items	Enter the total Items.	Enter or Add Button

Journal 516 Procedures			
Step	**Prompt**	**Description / Action**	**Select or Enter**
Maintain Journal Entry		Select **20X0903 Principal** or **20X0904 Interest** credit account.	Tab Key
	Amount	Enter the amount associated with the selected account.	OK Button
		Repeat for the second account if present. If only one account, select...	Cancel Button
Maintain Source Journal		Review input data. If correct, select...	OK Button
		If information is not correct, see **Introduction** for "Edit and Delete" Buttons.	Edit or Delete Button
Maintain Transaction Journal		Highlight/select **Application** from the Possible Source Journals. From the Action Bar select...	Action then Add
Maintain Source Journal		No input is necessary for this journal.	Add Button
Maintain Journal Entry		Select the needed IRS debit account.	Tab Key
	Amount	Enter amount associated with selected account.	OK Button
		Repeat for each account that has an amount. When finished with required inputs, select...	Cancel Button
Maintain Source Journal		Maintain Source Journal.	OK Button
		If information is not correct...	Edit or Delete Button
Note: See separate table in IRM 3.17.50.5.15 , *Net Tax Refund Report (NTRR) Line Data Table*, for **"Net Tax Refund Report (NTRR) Line Data"** input.			
Maintain Transaction Journal	Message	Select **Message** to enter up to 256 characters of optional audit trail information.	OK Button
	Post	Review input data. If correct...	Post Button

3.17.50.5.2
(09-10-2019)
**Excess Collections and
Unidentified Refunds**

(1)   This subsection describes the journals used to record an unconfirmed Excess
Collection or Unidentified Remittance refund schedule.

3.17.50.5.2.1
(09-10-2019)
**Excess Collections
Refunds**

(1)   These are the valid accounts for Excess Refunds (journal #503).

Valid Accounts for Excess Refunds		
Account Number	**DR/CR**	**Account Name**
6520	Debit	Refund Of Tax And Interest-NMF
6800	Debit	Excess Collection
4801	Credit	Approved Voucher Payable Principal
4802	Credit	Approved Voucher Payable Interest

3.17.50.5.2.2
(09-10-2019)
Unidentified Refunds

(1)   These are the valid accounts for Unidentified Refunds (journal #504).

Valid Accounts for Unidentified Refunds		
Account Number	**DR/CR**	**Account Name**
4620	Debit	Unidentified Remittance
6520	Debit	Refund Of Tax And Interest-NMF
4801	Credit	Approved Voucher Payable Principal
4802	Credit	Approved Voucher Payable Interest

(2)   This table describes the steps required to complete journal #504.

Journal 504 Procedures			
Step	**Prompt**	**Description / Action**	**Select or Enter**
RACS Main Menu		Highlight/select **Dis-bursement.**	Apply
Disbursement Control Main Menu	Record	Select **Excess Refund** or **Unidentified Refund.**	Tab or Apply
	Account Period	Accept the highlighted current month or select the future month. From the Action Bar select...	Apply
Maintain Source Journal	Schedule #	Enter the Schedule Number assigned to the refund.	Tab Key
	Prepare Date	Enter the date in MM-DD-YYYY format. When you have filled the field, the prompt moves auto-matically to the Total Amount field.	
	Total Amount	Enter the Total Amount of the refund.	Tab Key
	Items	Enter the total Items.	Enter or Add button
Maintain Journal Entry		Select **20X0903 Principal** or **20X0904 Interest**.	Highlight and tab
	Amount	Enter the amount asso-ciated with the selected IRS account.	OK Button
		Repeat if the second account has an amount, or select...	Cancel Button
Maintain Source Journal		Review input data. If correct, select...	OK Button
		If information is not correct...	Edit or Delete Button

Note: See separate table in IRM 3.17.50.5.15 , **Net Tax Refund Report (NTRR) Line Data Table**, for **"NTRR Line Data"** input.

Journal 504 Procedures			
Step	**Prompt**	**Description / Action**	**Select or Enter**
Maintain Transaction Journal	Message	Select **Message** to enter up to 256 characters of optional audit trail information.	OK Button
	Post	Review input data. If correct...	Post Button

3.17.50.5.3
(09-10-2019)
Photocopy and Miscellaneous (MISC) Revenue Refunds

(1)   This subsection describes the journals used to record Photocopy and MISC Revenue unconfirmed refund schedules.

3.17.50.5.3.1
(09-10-2019)
Photocopy Refunds

(1)   These are the valid accounts for Photocopy Refund (journal #505).

Valid Accounts for Photocopy Refund		
Account Number	**DR/CR**	**Account Name**
6310	Debit	MISC Fees
4801	Credit	Approved Vouchers Payable Principal

3.17.50.5.3.2
(09-10-2019)
Arbitrage Refunds

(1)   These are the valid accounts Arbitrage Refund (journal #500).

Valid Accounts for Arbitrage Refund		
Account Number	**DR/CR**	**Account Name**
4806	Credit	Approved Voucher Payable MISC Revenue
4120	Debit	SC Suspense for Master File-BMF

3.17.50.5.3.3
(09-10-2019)
**Miscellaneous (MISC)
Revenue Refunds**

(1)   These are the valid accounts for MISC Revenue Refund (journal #510).

Valid Accounts for Misc Revenue Refund		
Account Number	**DR/CR**	**Account Name**
4806	Credit	Approved Voucher Payable MISC Revenue
6910	Debit	Adj or Correction of MISC Revenue

(2)   This table describes the steps required to complete journal #510.

Journal 510 Procedures			
Step	**Prompt**	**Description / Action**	**Select or Enter**
RACS Main Menu		Highlight/select **Dis-bursement**.	Apply
Disbursement Control Main Menu	Record	Select **Photocopy, MISC Revenue, or Arbitrage Refunds**.	Tab or Apply
	Account Period	Accept the highlighted current month or select the future month. From the Action Bar select...	Apply
Maintain Source Journal	Schedule #	Enter the Schedule Number assigned to the refund.	Tab Key
	Prepare Date	Enter the date in MM-DD-YYYY format.	Enter or Add button
	Total Amount	Enter the Total Amount of the refund.	Tab Key
	Items	Enter the total Items.	Enter or Add Button
Maintain Journal Entry	Amount	Enter the amount associated with the generated IRS accounts.	OK Button
Maintain Source Journal		Review input data. If correct, select...	OK Button
		If information is not correct...	Edit or Delete Button
Maintain Transaction Journal	Message	Select **Message** to enter up to 256 characters of optional audit trail information.	OK Button
	Post	Review input data. If correct...	Post Button

3.17.50.5.4
(09-10-2019)
Enterprise Computing Center (ECC) Refund and Oil Spill Refund

(1)   This subsection describes the journals used to record ECC and Oil Spill Un-confirmed Refunds.

3.17.50.5.4.1   (1)   These are the valid accounts for ECC Refunds (journals #506, #512 and
(09-10-2019)   #513).
**Enterprise Computing
Center(ECC) Refunds**

Valid Accounts for ECC Refunds		
Account Number	**DR/CR**	**Account Name**
4110	Debit	ECC Suspense for Master File - BMF
4210	Debit	ECC Suspense for Master File - IMF
4215	Debit	CADE ECC Suspense
4801	Credit	Approved Vouchers Payable Principal
4802	Credit	Approved Vouchers Payable Interest

3.17.50.5.4.2   (1)   These are the valid accounts for Oil Spill Refund (journal #514) (Austin CFO
(09-10-2019)   RACS Unit only).
Oil Spill Refunds

Valid Accounts for Oil Spill Refund		
Account Number	**DR/CR**	**Account Name**
6320	Debit	Offshore Oil Account
6520	Debit	Refund of Tax & Interest - NMF
4802	Credit	Approved Vouchers Payable Interest
4805	Credit	Approved Vouchers Payable, Oil Spill

3.17.50.5.5   (1)   This subsection describes the journals used to record User Fee Refunds.
(09-10-2019)
User Fee Refund

Journal 514 Procedures			
Step	**Prompt**	**Description / Action**	**Select or Enter**
RACS Main Menu		Highlight/select **Disbursement**.	Apply

Journal 514 Procedures			
Step	**Prompt**	**Description / Action**	**Select or Enter**
Disbursement Control Main Menu	Record	Select **User Fee Refund**.	Tab or Apply
	Account Period	Accept the highlighted current month or select the future month. From the Action Bar select...	Apply
Maintain Source Journal	Schedule #	Enter the Schedule Number assigned to the refund.	Tab Key
	Prepare Date	Enter the date in MM-DD-YYYY format.	Enter or Add Button
	Total Amount	Enter the Total Amount of the refund.	Tab Key
	Items	Enter the total Items.	Enter or Add Button
Maintain Journal Entry		Select **Misc Fee Refund**.	Highlight and Tab Key
	Amount	Enter the amount associated with the selected IRS account.	OK Button and Cancel Button
Maintain Source Journal		Review input data. If correct, select...	OK Button
		If information is not correct...	Cancel Button
If Photocopy Fee Refund:			
Maintain Source Journal	Schedule #	Enter the Schedule Number assigned to the refund.	Add Button
	Prepare Date	Enter the date in MM-DD-YYYY format.	Enter or Add Button
	Total Amount	Enter the Total Amount of the refund.	Tab Key
	Items	Enter the total Items.	Enter or Add Button
Maintain Journal Entry		Select **Photo Fee Refund**.	Tab Key
	Amount	Enter the amount associated with the selected IRS account.	OK Button, then Cancel Button

Journal 514 Procedures			
Step	**Prompt**	**Description / Action**	**Select or Enter**
Maintain Source Journal		Review input data. If correct, select...	OK Button
		If information is not correct...	Cancel Button
If Original IA Fee Refund:			
Maintain Source Journal	Schedule #	Enter the Schedule Number assigned to the refund.	Add Button
	Prepare Date	Enter the date in MM-DD-YYYY format.	Enter or Add Button
	Total Amount	Enter the Total Amount of the refund.	Tab Key
	Items	Enter the total Items.	Enter or Add Button
Maintain Journal Entry		Select **Original IA Refund**.	Tab Key
	Amount	Enter the amount associated with the selected IRS account.	OK Button, then Cancel Button
Maintain Source Journal		Review input data. If correct, select...	OK Button
		If information is not correct...	Cancel Button
If Reinstated IA Fee Refund:			
Maintain Source Journal	Schedule #	Enter the Schedule Number assigned to the refund.	Add Button
	Prepare Date	Enter the date in MM-DD-YYYY format.	Enter or Add Button
	Total Amount	Enter the Total Amount of the refund.	Tab Key
	Items	Enter the total Items.	Enter or Add Button
Maintain Journal Entry		Select **Reinstated IA Refund**.	Tab Key
	Amount	Enter the amount associated with the selected IRS account.	OK Button, then Cancel Button

Journal 514 Procedures			
Step	**Prompt**	**Description / Action**	**Select or Enter**
Maintain Source Journal		Review input data. If correct, select...	OK Button
		If information is not correct...	Cancel Button
If OIC User Fee Refund:			
Maintain Source Journal	Schedule #	Enter the Schedule Number assigned to the refund.	Add Button
	Prepare Date	Enter the date in MM-DD-YYYY format.	Enter or Add Button
	Total Amount	Enter the Total Amount of the refund.	Tab Key
	Items	Enter the total Items.	Enter or Add Button
Maintain Journal Entry		Select **OIC User Fee Refund**.	Tab Key
	Amount	Enter the amount associated with the selected IRS account.	OK Button, then Cancel Button
Maintain Source Journal		Review input data. If correct, select...	OK Button
		If information is not correct...	Cancel Button
If Reserved Refund:			
Maintain Source Journal	Schedule #	Enter the Schedule Number assigned to the refund.	Add Button
	Prepare Date	Enter the date in MM-DD-YYYY format.	Enter or Add Button
	Total Amount	Enter the Total Amount of the refund.	Tab Key
	Items	Enter the total Items.	Enter or Add Button
Maintain Journal Entry		Select **Reserved Refund**.	Tab Key
	Amount	Enter the amount associated with the selected IRS account.	OK Button, then Cancel Button

Journal 514 Procedures			
Step	**Prompt**	**Description / Action**	**Select or Enter**
Maintain Source Journal		Review input data. If correct, select...	OK Button
		If information is not correct...	Cancel Button

3.17.50.5.6
(09-10-2019)
Informant Reward Refunds

(1)   This subsection describes the journals used to record Informant Reward un-confirmed refund schedules.

(2)   These are the valid accounts for Informant Reward Refunds (journal #515).

Valid Accounts for Informant Reward Refunds		
Account Number	**DR/CR**	**Account Name**
4755	Debit	Liability for Informant Rewards
4808	Credit	Approved Vouchers Payable, Informant Reward

(3)   This table describes the steps required to complete journal #515.

Journal 515 Procedures			
Step	**Prompt**	**Description / Action**	**Select or Enter**
RACS Main Menu		Highlight/select **Disbursement**.	Apply
Disbursement Control Main Menu	Record	Select **Informant Reward Refund**.	Tab Key
	Account Period	Accept the highlighted current month or select the future month. From the Action Bar select...	Apply
Maintain Source Journal	Schedule #	Enter the Schedule Number assigned to the refund.	Tab Key
	Prepare Date	Enter the date in MM-DD-YYYY format. When you have filled the field, the prompt moves automatically to the Items field.	
	Items	Enter the total Items.	Enter or Add Button
Maintain Journal Entry	Amount	Enter the credit amount associated with the Refund Schedule.	OK Button
		Repeat for the second account if present. If only one account select...	Cancel Button
Maintain Source Journal		Review input data. If correct, select...	OK Button
		If information is not correct...	Edit or Delete Button
Maintain Trans Journal		Highlight/select **Informant Reward** from the Possible Source Journals. From the Action Bar select...	Action, then Add
Maintain Source Journal	Case #	Enter the case number associated with Refund Schedule.	Tab Key
	Prepare Date	Enter the date in MM-DD-YYYY format.	Enter or Add Button

Journal 515 Procedures			
Step	**Prompt**	**Description / Action**	**Select or Enter**
Maintain Journal Entry	Amount	Enter the amount associated with the Refund Schedule.	OK Button
Maintain Source Journal		Review input data. If correct, select...	OK Button
		If information is not correct, select....	Edit or Delete Button
Maintain Transaction Journal	Message	Select **Message** to enter up to 256 characters of optional audit trail information.	OK Button
	Post	Review input data. If correct...	Post Button

3.17.50.5.7
(09-10-2019)
Deposit Fund Refunds

(1)   This subsection describes the journals used to record Deposit Fund unconfirmed refund schedules.

(2)   These journals allow for multiple input of Deposit Funds, eliminating the current need for individual or "split" refund schedules.

(3)   These are the valid accounts for Deposit Fund Refund (journal #508).

Valid Accounts for Deposit Fund Refund		
Account Number	**DR/CR**	**Account Name**
4710	Credit	Offer-In-Compromise
4720	Credit	Sale Of Seized Property
4730	Credit	Miscellaneous Deposit Fund
6520	Debit	Refund Of Tax And Interest-NMF
4802	Credit	Approved Voucher Payable Interest
4803	Credit	Approved Voucher Payable Dep Fund

(4)   This table describes the steps required to complete journal #508.

Journal 508 Procedures			
Step	**Prompt**	**Description / Action**	**Select or Enter**
RACS Main Menu		Highlight/select **Disbursement**.	Apply
Disbursement Control Main Menu	Record	Select **Deposit Fund Refund**.	Tab or Apply
	Account Period	Accept the highlighted current month or select the future month. From the Action Bar select...	Apply
Maintain Source Journal	Schedule #	Enter the Schedule Number assigned to the refund.	Tab Key
	Prepare Date	Enter the date in MM-DD-YYYY format.	Enter or Add Button
	Total Amount	Enter the Total Amount of the refund.	Tab Key
	Items	Enter the total Items.	Enter or Add Button
Maintain Journal Entry		Select **20X6879 Disbursement/Deposit Fund Return** or **20X0904 Interest**.	Highlight and Tab Key
	Amount	Enter the amount associated with the selected IRS account.	OK Button
		Repeat if the second account has an amount, or select...	Cancel Button
Maintain Source Journal		Review input data. If correct, select..	OK Button
		If information is not correct, select...	Edit or Delete Button
Maintain Transaction Journal		Highlight/select your next transaction from the Possible Source Journals. From the Action Bar select...	Action then Add
Maintain Source Journal	Deposit Fund ID #	Enter the Deposit Fund identification number.	Tab Key
	Prepare Date	Enter the date in MM-DD-YYYY format.	Enter or Add Button

Journal 508 Procedures			
Step	**Prompt**	**Description / Action**	**Select or Enter**
Maintain Journal Entry	Amount	Enter the Amount associated with the generated IRS account.	OK Button
Maintain Source Journal		Review input data. If correct... Can repeat or add ID # and amounts up to 200	OK Button
		After last one entered.	Cancel Button
Note: See separate table in IRM 3.17.50.5.15, **Net Tax Refund Report (NTRR) Line Data Table**, for **"NTRR Line Data"** input.			
Maintain Transaction Journal	Message	Select **Message** to enter up to 256 characters of optional audit trail information.	OK Button
	Post	Review input data. If correct...	Post Button

3.17.50.5.8
(09-10-2019)
Manual Refund Cancellations

(1) This subsection describes the journals used to record Manual Refund Cancellations.

(2) These are the valid accounts for Manual Refund Cancellations (journal #532).

Valid Accounts for Manual Refund Cancellations		
Account Number	**DR/CR**	**Account Name**
5100	Debit	Disbursement, Principal (20X0903)
5200	Debit	Disbursement, Interest (20X0904)
4120	Credit	SC Suspense For Master File-BMF
4220	Credit	SC Suspense For Master File-IMF
4252	Credit	SC Suspense For Master File-IRAF
4420	Credit	SC Suspense For NMF
4620	Credit	Unidentified Remittance
4970	Credit	Unapplied Refund Reversal
6310	Credit	Miscellaneous Fee
6400	Credit	Miscellaneous Revenue Collection

6520	Credit	Refund Of Tax And Interest-NMF
6800	Credit	Excess Collection

(3)   This table describes the steps required to complete journal #532.

Journal 532 Procedures			
Step	**Prompt**	**Description / Action**	**Select or Enter**
RACS Main Menu		Highlight/select **Disbursement**.	Apply
Disbursement Control Main Menu		Select **Cancellations**.	Tab or Apply
	Account Period	Accept the highlighted current month or select the future month. From the Action Bar select...	Apply
RRACS Intermediate Menu		Select **Manual Cancellation**.	Apply
Maintain Source Journal	Schedule #	Enter the Schedule Number assigned to the refund.	Tab Key
	Confirm Date	Enter the date in MM-DD-YYYY format.	Enter or Add Button
	Items	Enter the total Items.	Enter or Add Button
Maintain Journal Entry		Select **Disbursement Principal** or **Disbursement Interest**.	Tab Key
	Amount	Enter the amount associated with the selected IRS account.	OK Button
		Repeat if the second account has an amount, or select...	Cancel Button
Maintain Source Journal		Review input data. If correct, select...	OK Button
		If information is not correct...	Edit or Delete Button
Maintain Transaction Journal		Highlight/select **Application** from the Possible Source Journals. From the Action Bar select...	Action then Add
Maintain Source Journal		No input is necessary for this journal.	Enter or Add Button

Journal 532 Procedures			
Step	**Prompt**	**Description / Action**	**Select or Enter**
Maintain Journal Entry		Highlight/select the needed IRS credit Account	Tab Key
	Amount	Enter the amount associated with the selected IRS account.	OK Button
		Repeat for each account that has an amount. When finished with required inputs, select...	Cancel Button
Maintain Source Journal		Review input data. If correct, select...	OK Button
		If information is not correct...	Edit or Delete Button
Note: See separate table in IRM 3.17.50.5.15, **Net Tax Refund Report (NTRR) Line Data Table**, for **"NTRR Line Data"** input.			
Maintain Transaction Journal	Message	Select **Message** to enter up to 256 characters of optional audit trail information.	OK Button
	Post	Review input data. If correct...	Post Button

3.17.50.5.9
(09-10-2019)
Deposit Fund Refund Cancellations

(1) This subsection describes the journals used to record Deposit Fund Refund Cancellations.

(2) These are the valid accounts for Deposit Fund Refund Cancellations (journal #533).

Valid Accounts for Deposit Fund Refund Cancellations		
Account Number	**DR/CR**	**Account Name**
5200	Debit	Disbursement, Interest (20X0904)
5300	Debit	Disbursement, Deposit Fund (20X6879.09)
7002	Debit	Deposit Fund (20X6879.09)
4710	Credit	Offer-In-Compromise

4720	Credit	Sale Of Seized Property
4730	Credit	Miscellaneous Deposit Fund
6520	Credit	Refund Of Tax And Interest-NMF

(3)   This table describes the steps required to complete journal #533.

Journal 533 Procedures			
Step	**Prompt**	**Description / Action**	**Select or Enter**
RACS Main Menu		Highlight/select **Disbursement**.	Apply
Disbursement Control Main Menu	Record	Select **Cancellations**.	Tab or Apply
	Account Period	Accept the highlighted current month or select the future month. From the Action Bar select...	Apply
RACS Intermediate Menu		Select **Deposit Fund Cancellation**.	Apply
Maintain Source Journal	Schedule #	Enter the Schedule Number assigned to the refund.	Tab Key
	Confirm Date	Enter the date in MM-DD-YYYY format.	Enter or Add button
	Items	Enter the total Items.	Enter or Add Button
Maintain Journal Entry		Select **Deposit Funds** or **Deposit Funds Interest**	Tab Key
	Amount	Enter the amount associated with the selected IRS account.	OK Button
		Repeat if the second account has an amount, or select...	Cancel Button
Maintain Source Journal		Review input data. If correct, select...	OK Button
		If information is not correct...	Edit or Delete Button
Maintain Transaction Journal		Highlight/select the next transaction from the Possible Source Journals. From the Action Bar select...	Action and then Add
Maintain Source Journal	Deposit Fund ID #	Enter the Deposit Fund identification number and prepare date.	Tab Key
	Prepare Date	Enter the date in MM-DD-YYYY format.	Enter or Add Button

Journal 533 Procedures			
Step	**Prompt**	**Description / Action**	**Select or Enter**
Maintain Journal Entry	Area Office or Field Office	Select/Highlight the Area Office or Field Office.	Tab Key
	Amount	Enter the Amount associated with the generated IRS account.	OK Button
Maintain Source Journal		Review input data. If correct, select. Can repeat or add ID # and amounts up to 200	OK Button
		After last one entered, select...	Cancel Button
Note: See separate table in IRM 3.17.50.5.15, **Net Tax Refund Report (NTRR) Line Data Table**, for **"NTRR Line Data"** input.			
Maintain Transaction Journal	Message	Select **Message** to enter up to 256 characters of optional audit trail information.	OK Button
	Post	Review input data. If correct...	Post Button

3.17.50.5.10
(09-10-2019)
Enterprise Computing Center (ECC) Refund, Photocopy, Anti-Drug, Informant Reward, Miscellaneous (MISC) Revenue, Oil Spill Refund, User Fee, Arbitrage, Enterprise Computing Center Customer Account Data Engine (ECC-CADE), and Cover Over Cancellations

(1)   This subsection describes the journals used to record ECC, Photocopy, Anti-Drug, MISC Revenue, Informant Reward, Oil Spill Refund, User Fee, Arbitrage, ECC-CADE and Cover Over Cancellations.

3.17.50.5.10.1
(09-10-2019)
Enterprise Computing Center (ECC) Refund Cancellations

(1)   These are the valid accounts for ECC Cancellations (journal #534, #535 and #546).

Valid Accounts for ECC Cancellations		
Account Number	DR/CR	Account Name
5100	Debit	Disbursement, Principal (20X0903)
4110	Credit	ECC Suspense For Master File-BMF
4210	Credit	ECC Suspense For Master File-IMF
4215	Credit	CADE ECC Suspense

3.17.50.5.10.2
(09-01-2021)
Photocopy Refund Cancellations

(1)   These are the valid accounts for Photocopy Cancellations for Current Year and Prior Year (journal #536).

Valid Accounts for photocopy Cancellations for Current Year and Prior Year		
Account Number	DR/CR	Account Name
2340	Debit	Photocopy Fee Current Year (20X5432.7)
2342	Debit	Photocopy Fee, Pr Yr (20X5432)
5100	Debit	Disbursement, Principal (20X0903)
2410	Credit	Refund Repay Principal (20X0903)
6310	Credit	Miscellaneous Fee

3.17.50.5.10.3
(09-10-2019)
Anti-Drug Refund Cancellations

(1)   These are the valid accounts for Anti-Drug Cancellations (journal #537).

Valid Accounts for Anti-Drug Cancellations		
Account Number	DR/CR	Account Name
7003	Debit	Disbursements, Anti-Drug (20X5099.1)
4750	Credit	Anti-Drug Special Funds Liability

3.17.50.5.10.4
(09-10-2019)
**Informant Reward
Refund Cancellations**

(1)   These are the valid accounts for Informant Reward Cancellations (journal #538).

Valid Accounts for Informant Reward Cancellations		
Account Number	**DR/CR**	**Account Name Informant Reward Refund Cancellations**
7004	Debit	Disbursements, Informant Reward (20X5433.1)
4755	Credit	Liability for Informant Reward

3.17.50.5.10.5
(09-10-2019)
**Miscellaneous (MISC)
Revenue Refund
Cancellations**

(1)   These are the valid accounts for MISC Revenue Cancellations (journal #539).

Valid Accounts for MISC Revenue Cancellations		
Account Number	**DR/CR**	**Account Name**
5400	Debit	Disbursements, MISC Revenue (20X1807)
5910	Credit	Adj or Correction of MISC Revenue

3.17.50.5.10.6
(09-10-2019)
User Fee Cancellations

(1)   These are the valid accounts for User Fee Cancellations (journal #544).

Valid Accounts for User Fee Cancellations		
Account Number	**DR/CR**	**Account Name**
5301	Debit	Disbursements, MISC Fee Refund (20X5432.5)
6310	Credit	Miscellaneous Fee

3.17.50.5.10.7
(09-10-2019)
Arbitrage Cancellations

(1)   These are the valid accounts for Arbitrage Cancellations (journal #544).

Valid Accounts for Arbitrage Cancellations		
Account Number	**DR/CR**	**Account Name**
5400	Debit	Disbursements, MISC Revenue(20X1807)
4120	Credit	SC Suspense For Master File-BMF

3.17.50.5.10.8
(09-10-2019)
Enterprise Computing Center (ECC) Cancellations-Customer Account Data Engine (CADE)

(1)   These are the valid accounts for ECC Cancellations - CADE (journal #546).

Valid Accounts for ECC Cancellations - CADE		
Account Number	**DR/CR**	**Account Name**
5100	Debit	Disbursements, Principal (20X0903)
4215	Credit	CADE ECC Suspense

3.17.50.5.10.9
(09-10-2019)
Cover Over Cancellations

(1)   These are the valid accounts for Cover Over Cancellations (journal #548).

Valid Accounts for Cover Over Cancellations		
Account Number	**DR/CR**	**Account Name**
7005	Debit	Northern Mariana Islands (20X6737)
4701	Credit	Liability for Cover Over – CNMI
7006	Debit	Virginia Islands (20X6738)
4702	Credit	Liability for Cover Over – VI
7007	Debit	Guam (20X6740)
4703	Credit	Liability for Cover Over – Guam
7008	Debit	Samoa (20X6741)
4704	Credit	Liability for Cover Over- Samoa

3.17.50.5.10.10
(09-10-2019)
**Oil Spill Refund
Cancellations**

(1)   These are the valid accounts for Oil Spill Cancellations (journal #540) (Austin CFO RACS Unit only).

Valid Accounts for Oil Spill Cancellations		
Account Number	**DR/CR**	**Account Name**
2600	Debit	Oil Spill Receipts (20X8185)
5200	Debit	Disbursements, Interest (20X0904)
6320	Credit	Offshore Oil Accounts
6520	Credit	Refund of Tax & Interest - NMF

(2)   This table describes the steps required to complete journal #540.

Journal 540 Procedure			
Step	**Prompt**	**Description / Action**	**Select or Enter**
RACS Main Menu		Highlight/select **Disburse-ment**.	Apply
Disbursement Control Main Menu	Record	Select **Cancellations**.	Apply
	Account Period	Accept the highlighted current month or select the future month. From the Action Bar select...	Apply
RRACS Intermediate Menu		Select the needed Refund Cancellation Transaction: **Manual, Deposit Fund, ECC-BMF, ECC-IMF, Photocopy, Anti-Drug, MISC Revenue, Informant Reward, Oil Spill, User Fee, Arbitrage, ECC-CADE, and Cover Over**.	Apply
Maintain Source Journal	Schedule #	Enter the Schedule Number assigned to the refund.	Tab Key
	Confirm Date	Enter the date in MM-DD-YYYY format.	Enter or Add Button
	Cycle	Select the Cycle (required for ECC cancellations only).	Tab Key
	Items	Enter the total Items.	Enter or Add Button
Maintain Journal Entry	Amount	Enter the amount associated with the selected IRS account.	OK Button
Maintain Source Journal		Review input data. If correct, select...	OK Button
		If information is not correct...	Edit or Delete Button
Maintain Transaction Journal		Highlight/select **Informant Reward** from the Possible Source Journals. From the Action Bar select...	Action then Add

Journal 540 Procedure			
Step	**Prompt**	**Description / Action**	**Select or Enter**
Maintain Source Journal	Prepare Date	Enter the date in MM-DD-YYYY format.	Enter or Add Button
		Review input data. If correct, select...	OK Button
		Repeat if additional case, or select...	Cancel
Note: See separate table in IRM 3.17.50.5.15, **Net Tax Refund Report (NTRR) Line Data Table**, for **"NTRR Line Data"** input.			
Maintain Transaction journal	Message	Select **Message** to enter up to 256 characters of optional audit trail information.	OK Button
	Post	Review input data. If correct...	Post Button

3.17.50.5.11
(09-10-2019)
Intra-Governmental Payment and Collections Receipts (IPACR) and Treasury Receivable, Accounting and Collection System (TRACS)
Intra-Governmental Payment and Collections Disbursements (IPAC D)

(1)   The IPAC Receipts and TRACS IPACD are separate selections to allow a record to be established in the database.

(2)   At the time of application, (IRM 3.17.50.11.7, TRACS Application) the established record will be reduced by the amount applied.

(3)   This subsection provides instructions for input of journals 541, IPAC Receipts and 542, TRACS IPACD.

3.17.50.5.11.1
(09-10-2019)
Treasury Receivable, Accounting and Collection System (TRACS) Receipts

(1)   These are the valid debit and credit accounts for TRACS IPAC Receipts (journal #541).

Valid Accounts for TRACS IPAC Receipts (reversal accounts are opposite)		
Account Number	**DR/CR**	**Account Name**
Debtor Master File (DMF) IPAC		
2910	Debit	IPAC Receipt (20F3885.11)
1550	Credit	Injured Spouse Claims Allowed-Rec
DMF Reclass (Required)		
2410	Debit	Refund Repay Principal (20X0903)
2910	Credit	IPAC Receipt (20F3885.11)
IPACR Refund Reversal		
2910	Debit	IPAC Receipt (20F3885.11)
4970	Credit	Unapplied Refund Reversals
IPAC Department of Justice (DOJ)		
2915	Debit	DOJ Receipt (20F3844)
4975	Credit	Liability, DOJ Receipts
IPACR Suspense		
2910	Debit	IPAC Receipt (20F3885.11)
4985	Credit	IPACR Suspense

3.17.50.5.11.2
(09-10-2019)
Treasury Receivable, Accounting and Collection System (TRACS) Intra-Governmental Payment and Collections Disbursements (IPAC D)

(1)   These are the valid debit and credit accounts for IPAC D (journal #542).

Valid Accounts for IPAC D (reversal accounts are opposite)		
Account Number	**DR/CR**	**Account Name**
Principle		
4970	Debit	Unapplied Refund Reversal
5100	Credit	Disbursement, Principal (20X0903)
Liability, DOJ Receipt		

4975	Debit	Liability, DOJ Receipts
5100	Credit	Disbursement, Principal (20X0903)
IPAC Suspense		
4985	Debit	IPACR Suspense
5100	Credit	Disbursement, Principal (20X0903)

(2)   This table describes the steps required to complete journal #542.

Journal 542 Procedure			
Step	**Prompt**	**Description / Action**	**Select or Enter**
RACS Main Menu		Highlight/select **Disbursement**.	Apply
Disbursement Control Main Menu	Record	Select **IPAC Receipts** or **TRACS IPACD**.	Tab or Apply
	Account Period	Accept the highlighted current month or select the future month. From the Action Bar select...	Apply
Maintain Source Journal	Schedule #	Enter the schedule number assigned to the refund.	Tab Key
	Confirm Date	Enter the date in MM-DD-YYYY format.	
	Items	Enter the total Items.	Enter or Add Button
Maintain Journal Entry	Amount	Enter the amount associated with the selected IRS account.	OK Button
		Repeat for additional accounts or select...	Cancel
Maintain Source Journal		Review input data. If correct, select...	OK Button
		If information is not correct...	Edit or Delete Button
Maintain Transaction Journal		Highlight/select **DMF Reclass** from the Possible Source Journals, the next transaction (IPAC receipts only). From the Action Bar select...	Action or Add
Maintain Source Journal			Enter or Add Button
Maintain Journal Entry	Amount	Enter amount associated with selected IRS account.	OK Button
Maintain Transaction Journal	Message	Select **Message** to enter up to 256 characters of optional audit trail information.	OK Button
	Post	Review input data. If correct...	Post Button

3.17.50.5.12
(09-10-2019)
**Federal Payment Levy
Program (FPLP)**

(1) The FPLP is processed in Memphis CFO RACS Unit (MSPC) only.

(2) IPAC is received daily from Bureau of the Fiscal Service (Fiscal Service or BFS) - IPACR FMS/FPLP Levy (Journal #580) and IPACD FMS/FPLP Levy (journal #585).

(3) MSC downloads the IPAC information onto a diskette for electronic transmittal to the ECC.

(4) ECC then matches the IPAC information with the file received from Fiscal Service and Electronic Federal Tax Payment System (EFTPS) will process into RRACS with journal 114.

3.17.50.5.12.1
(09-10-2019)
**Intra-Governmental
Payment and Collections
Receipt (IPACR)
Financial Management
Service (FMS) Levy**

(1) These are the valid debit and credit accounts for IPACR FMS/FPLP Levy (journal #580).

Valid Accounts for IPACR FMS/FPLP Levy		
Account Number	**DR/CR**	**Account Name**
2910	Debit	IPAC Receipt (20F3885.11)
4765	Credit	EFTPS/FPLP Miscellaneous Suspense

3.17.50.5.12.2
(09-10-2019)
**Intra-Governmental
Payment and Collections
Disbursement (IPACD)
FMS Levy**

(1) These are the valid debit and credit accounts for IPACD FMS/FPLP Levy (journal #585).

Valid Accounts for IPACD FMS/FPLP Levy		
Account Number	**DR/CR**	**Account Name**
4765	Debit	EFTPS Miscellaneous Suspense
2910	Credit	IPAC Receipt (20F3885.11)

(2) This table describes the steps required to complete journal #585.

Journal 585 Procedure			
Step	**Prompt**	**Description / Action**	**Select or Enter**
RACS Main Menu		Highlight/select **Disbursement**.	Apply
Disbursement Control Main Menu	Record	Select **IPACR FMS Levy** or **IPACD FMS Levy**.	Tab or Apply
	Account Period	Accept the highlighted current month or select the future month. From the Action Bar select...	Apply
Maintain Source Journal	Schedule #	Enter the Schedule Number assigned to the refund.	Tab Key
	Confirm Date	Enter the date in MM-DD-YYYY format.	
	Items	Enter the total Items.	Enter or Add Button
Maintain Journal Entry	Amount	Enter the amount associated with the selected IRS account.	OK Button
Maintain Source Journal		Review input data. If correct, select...	OK Button
		If information is not correct, select...	the Edit or Delete Button
Maintain Transaction Journal	Message	Select **Message** to enter up to 256 characters of optional audit trail information.	OK Button
	Post	Review input data. If correct...	Post Button

3.17.50.5.13
(09-10-2019)
Intra-Governmental Payment and Collections IPAC Disbursement (IPACD)

(1)   This subsection describes the journals used to record disbursement adjustments from the IPAC.

3.17.50.5.13.1
(09-10-2019)
**Intra-Governmental
Payment and Collections
IPAC Disbursement
(IPACD) Miscellaneous**

(1)   These are the valid accounts for IPACD Miscellaneous (journal #547).

	Valid Accounts for IPACD Miscellaneous	
Account Number	**DR/CR**	**Account Name**
4120	Debit	SPC Suspense for Master File-BMF
4220	Debit	SPC Suspense for Master File-IMF
4252	Debit	SPC Suspense for Master File-IRAF
4420	Debit	SPC Suspense for NMF
4620	Debit	Unidentified Remittances
4970	Debit	Unapplied Refund Reversals
6400	Debit	Miscellaneous Revenue Collections
6520	Debit	Refund of Tax and Interest-NMF
6540	Debit	Small Debits and Credits Cleared
6800	Debit	Excess Collection
5100	Credit	Disbursements, Principal (20X0903)
5200	Credit	Disbursements, Interest (20X0904)

3.17.50.5.13.2
(09-10-2019)
**Intra-Governmental
Payment and Collections
Disbursement (IPACD)
Deposit Fund**

(1)   These are the valid accounts for IPACD Deposit Fund (Journal #549).

	Valid Accounts for IPACD Deposit Fund	
Account Number	**DR/CR**	**Account Name**
4710	Debit	Offers-In-Compromise
4720	Debit	Sales of Seized Property
4730	Debit	Miscellaneous Deposit Funds
6520	Debit	Refund of Tax and Interest-NMF
5200	Credit	Disbursements, Interest (20X0904)

7002	Credit	Disbursements Fund Receipt(20X6879.09)

3.17.50.5.13.3
(09-10-2019)
Intra-Governmental Payment and Collections (IPACD) MISC Revenue

(1)   These are the valid accounts for IPACD MISC Revenue (journal #553).

Valid Accounts for IPACD MISC Revenue		
Account Number	**DR/CR**	**Account Name**
6910	Debit	Adj or Correction of MISC Revenue
5400	Credit	Disbursements, MISC Revenue (20X1807)

3.17.50.5.13.4
(09-10-2019)
Intra-Governmental Payment and Collections Disbursement (IPACD) Anti-Drug

(1)   These are the valid accounts for IPACD Anti-Drug (journal #557).

Valid Accounts for IPACD Anti-Drug		
Account Number	**DR/CR**	**Account Name**
4750	Debit	Anti-Drug Special Funds Liability
7003	Credit	Anti-Drug receipts (20X5099.1)

3.17.50.5.13.5
(09-10-2019)
Intra-Governmental Payment and Collections Disbursement (IPACD) Debtor Master File (DMF) Offset

(1)   These are the valid accounts for IPACD DMF Offset (journal #559).

Valid Accounts for IPACD DMF Offset		
Account Number	**DR/CR**	**Account Name**
2410	Debit	Refund Repay Principal (20X0903)
6330	Debit	Debtor Master File Offsets
2910	Credit	IPACR Receipt (20F3885.11)
5100	Credit	Disbursements, Principal (20X0903)

3.17.50.5.13.6
(09-10-2019)
Intra-Governmental Payment and Collections Disbursement (IPACD) Oil Spill

(1)   These are the valid accounts for IPACD Oil Spill (journal #560) (Austin CFO RACS Unit only).

Valid Accounts for IPACD Oil Spill		
Account Number	**DR/CR**	**Account Name**
6320	Debit	Offshore Oil Account
6520	Debit	Refund of Tax and Interest-NMF
2600	Credit	Oil Spill Receipts (20X8185)
5200	Credit	Disbursements, Interest (20X0904)

(2)   This table describes the steps required to complete journal #560.

Journal 560 Procedure			
Step	**Prompt**	**Description / Action**	**Select or Enter**
RACS Main Menu		Highlight/select **Disbursement**.	Apply
Disbursement Control Main Menu	Record	Select **IPACD Disburse and Form 3813**.	Tab or Apply
	Account Period	Accept the highlighted current month or select the future month. From the Action Bar select...	Apply
RRACS Intermediate Menu		Select the needed disbursement type.	Apply
Maintain Source Journal	Schedule #	Enter the Schedule Number assigned to the refund.	Tab Key
	Confirm Date	Enter the date in MM-DD-YYYY format.	
	Cycle	Highlight/select the Refund Cycle (required for DMF Offset only)	Tab Key
	Items	Enter the total Items.	Enter or Add Button
Maintain Journal Entry		Select the needed IRS Account if more than one option is available.	Tab Key
	Amount	Enter the amount associated with the selected IRS account.	OK Button
		Repeat if an additional account has an amount, or select...	Cancel Button
If IPACD Deposit Fund:			
Maintain Transaction Journal		Highlight/select **OIC, Seizure, MISC** or **Deposit Fund** from the Possible Source Journals Then select...	Action then Add
Maintain Source Journal	Deposit Fund ID #	Enter the Deposit Fund number.	Add Button

Journal 560 Procedure			
Step	**Prompt**	**Description / Action**	**Select or Enter**
Maintain Journal Entry	Area Office or Field Office	Highlight/select the appropriate Office.	Tab Key
		Can repeat ID#, Area or Field Office until last one, then...	Cancel
	Amount	Enter the Amount associated with the generated IRS account.	OK Button
If IPACD Miscellaneous:			
Maintain Transaction Journal		Highlight/select **Application** from the Possible Source Journals. From the Action Bar, select...	Action then Add
Maintain Source Journal		No input is necessary for this journal.	Add Button
Maintain Journal Entry		Select the needed IRS Account	Tab Key
	Amount	Enter the amount associated with the selected IRS account.	Enter or Add Button
		Repeat for each account that has an amount. When finished with required data inputs, select...	Cancel Button
Note: See separate table in IRM 3.17.50.5.15 , *Net Tax Refund Report (NTRR) Line Data Table*, for **"NTRR Line Data"** input.			
For ALL journals continue with:			
Maintain Source Journal		Review input data. If correct, select...	OK Button
		If information is not correct...	Edit or Delete Button
Maintain Transaction Journal	Message	Select **Message** to enter up to 256 characters of optional audit trail information.	OK Button
	Post	Review input data. If correct...	Post Button

3.17.50.5.14
(09-10-2019)
Confirmation of Refunds

(1) This subsection describes the journals used to record the confirmation of a refund.

3.17.50.5.14.1
(09-10-2019)
Confirmation Enterprise Computing Center Customer Account Data Engine (ECC CADE)

(1) These are the valid accounts for Confirmation ECC Refund - CADE (journal #518).

Valid Accounts for Confirmation ECC Refund - CADE		
Account Number	DR/CR	Account Name
4801	Debit	Approved Vouchers Payable Principal
5100	Credit	Disbursements, Principal (20X0903)
4802	Debit	Approved Vouchers Payable Interest
5200	Credit	Disbursements, Interest (20X0904)

3.17.50.5.14.2
(09-10-2019)
Confirmation of Informant Reward Refund

(1) These are the valid accounts for Confirmation of Informant Reward Refund (journal #519).

Valid Accounts for Confirmation of Informant Reward Refund		
Account Number	DR/CR	Account Name
4808	Debit	Approved Voucher Payable, Informant Award
7004	Credit	Informant Reward (20X5433.1)

3.17.50.5.14.3
(09-10-2019)
Confirmation Miscellaneous (MISC) Refund

(1) These are the valid accounts for Confirmation MISC Refund (journal #520).

Valid Accounts for Confirmation MISC Refund		
Account Number	**DR/CR**	**Account Name**
4801	Debit	Approved Vouchers Payable Principal
5100	Credit	Disbursements, Principal (20X0903)
4802	Debit	Approved Vouchers Payable Interest
5200	Credit	Disbursements, Interest (20X0904)

3.17.50.5.14.4
(09-10-2019)
Confirmation Enterprise Computing Center (ECC) Refund-Business Master File (BMF)

(1)   These are the valid accounts for Confirmation ECC Refund-BMF (journal #521).

Valid Accounts for Confirmation ECC Refund-BMF		
Account Number	**DR/CR**	**Account Name**
4801	Debit	Approved Vouchers Payable Principal
5100	Credit	Disbursements, Principal (20X0903)
4802	Debit	Approved Vouchers Payable Interest
5200	Credit	Disbursements, Interest (20X0904)

3.17.50.5.14.5
(09-10-2019)
Confirmation Enterprise Computing Center (ECC) Refund-Individual Master File (IMF)

(1)   These are the valid accounts for Confirmation ECC Refund-IMF (journal #522).

Valid Accounts for Confirmation ECC Refund-IMF		
Account Number	**DR/CR**	**Account Name**
4801	Debit	Approved Vouchers Payable Principal
5100	Credit	Disbursements, Principal (20X0903)
4802	Debit	Approved Vouchers Payable Interest
5200	Credit	Disbursements, Interest (20X0904)

3.17.50.5.14.6
(09-10-2019)
Confirmation Excess Refund

(1)   These are the valid accounts for Confirmation Excess Refund (journal #523).

Valid Accounts for Confirmation Excess Refund		
Account Number	DR/CR	Account Name
4801	Debit	Approved Vouchers Payable Principal
5100	Credit	Disbursements, Principal (20X0903)
4802	Debit	Approved Vouchers Payable Interest
5200	Credit	Disbursements, Interest (20X0904)

3.17.50.5.14.7
(09-10-2019)
Confirmation Unidentified Refund

(1)   These are the valid accounts for Confirmation Unidentified Refund (journal #524).

Valid Accounts for Confirmation Unidentified Refund		
Account Number	DR/CR	Account Name
4801	Debit	Approved Vouchers Payable Principal
5100	Credit	Disbursements, Principal (20X0903)
4802	Debit	Approved Vouchers Payable Interest
5200	Credit	Disbursements, Interest (20X0904)

3.17.50.5.14.8
(09-10-2019)
Confirmation Photocopy Refund

(1)   These are the valid accounts for Confirmation Photocopy Refund (journal #525).

Valid Accounts for Confirmation Photocopy Refund		
Account Number	DR/CR	Account Name
4801	Debit	Approved Vouchers Payable Principal
5302	Credit	Photocopy PrYr Refunds (20X5432)
2410	Debit	Photocopy CrYr Refunds (20X0903)

2340	Credit	Photocopy CrYr Refunds (20X5432.7)

3.17.50.5.14.9
(09-10-2019)
**Confirmation
Non-Master File (NMF)
Refund**

(1)   These are the valid accounts for Confirmation NMF Refund (journal #526).

Valid Accounts for Confirmation NMF Refund		
Account Number	**DR/CR**	**Account Name**
4801	Debit	Approved Vouchers Payable Principal
5100	Credit	Disbursements, Principal (20X0903)
4802	Debit	Approved Vouchers Payable Interest
5200	Credit	Disbursements, Interest (20X0904)

3.17.50.5.14.10
(09-10-2019)
**Confirmation Deposit
Fund Refund**

(1)   These are the valid accounts for Confirmation Deposit Fund Refund (journal #527).

Valid Accounts for Confirmation Deposit Fund Refund		
Account Number	**DR/CR**	**Account Name**
4803	Debit	Approved Vouchers Payable, Deposit Fund
7002	Credit	Deposit Funds (20X6879.09)
4802	Debit	Approved Vouchers Payable Interest
5200	Credit	Disbursements, Interest (20X0904)

3.17.50.5.14.11
(09-10-2019)
**Confirmation Anti-Drug
Refund**

(1)   These are the valid accounts for Confirmation Anti-Drug Refund (journal #528).

Valid Accounts for Confirmation Anti-Drug Refund		
Account Number	**DR/CR**	**Account Name**
4804	Debit	Approved Vouchers Payable, Drug Fund
7003	Credit	Anti-Drug (20X5099.1)

3.17.50.5.14.12
(09-10-2019)
Confirmation Miscellaneous (MISC) Revenue Refund

(1) These are the valid accounts for Confirmation MISC Revenue Refund (journal #529).

Valid Accounts for Confirmation MISC Revenue Refund		
Account Number	**DR/CR**	**Account Name**
4806	Debit	Approved Voucher Payable MISC Revenue
5400	Credit	Disbursements, MISC Revenue (20X1807)

3.17.50.5.14.13
(09-10-2019)
Confirmation Oil Spill Refund

(1) These are the valid accounts for Confirmation Oil Spill Refund (journal #530).

Valid Accounts for Confirmation Oil Spill Refund		
Account Number	**DR/CR**	**Account Name**
4805	Debit	Approved Vouchers Payable, Oil Spill
2600	Credit	Oil Spill Receipt (20X8185)
4802	Debit	Approved Vouchers Payable Interest
5200	Credit	Disbursements, Interest (20X0904)

3.17.50.5.14.14
(09-10-2019)
Confirmation Cover Over Refund

(1) These are the valid accounts for Confirmation Cover Over Refund (journal #570).

Valid Accounts for Confirmation Cover Over Refund		
Account Number	**DR/CR**	**Account Name**
Commonwealth of the Northern Mariana Islands (CNMI)		
4811	Debit	Approved Voucher Payable Northern Mariana Islands
7005	Credit	Disbursement, CNMI (20X6737)
Virgin Islands (VI)		
4812	Debit	Approved Voucher Payable Virgin Islands
7006	Credit	Disbursement, VI (20X6738)
Guam		
4813	Debit	Approved Voucher Payable Guam
7007	Credit	Disbursement, Guam (20X6740)
American Samoa		
4814	Debit	Approved Voucher Payable Samoa
7008	Credit	Disbursement, Samoa (20X6741)

**3.17.50.5.14.15
(09-10-2019)
Confirmation Arbitrage
Refund**

(1)   These are the valid accounts for Confirmation Arbitrage Refund (journal #590).

Valid Accounts for Confirmation Arbitrage Refund		
Account Number	**DR/CR**	**Account Name**
4806	Debit	Approved Vouchers Payable MISC Revenue
5400	Credit	Disbursement, MISC Revenue (20X1807)

(2)   This table describes the steps required to complete journal #590.

		Journal 590 Procedure		
Step	**Prompt**	**Description / Action**	**Select or Enter**
RACS Main Menu		Highlight/select **Disbursement**.	Apply
Disbursement Control Main Menu	Account Period	Accept the highlighted current month or select the future month. From the Action Bar select...	Tab Key
	Confirm	Select the type of refund from the **Conform** list box.	Apply
Maintain Source Journal	Schedule #	Enter the Schedule number of the refund. The number must match the number assigned when the refund was journalized.	Tab Key
	Confirm Date	Enter the date in MM-DD-YYYY format.	
	Total Amount	Enter the Total Amount of the refund.	Tab Key
	Low Check #	Enter the beginning check sequence number. (Disregard any alpha characters from the GOALS Report)	Tab Key
	High Check #	Enter the ending check sequence number. (Disregard any alpha character from the GOALS Report)	Enter or Add Button
Maintain Journal Entry		Select the **Principal** or **Interest** account from the **Ledger Classification** box. (Some refund types have only one option)	Tab Key
	Amount	Enter the amount associated with the selected IRS account.	OK Button
		Repeat if a second account has an amount, or select...	Cancel Button

Journal 590 Procedure			
Step	**Prompt**	**Description / Action**	**Select or Enter**
Maintain Source Journal		Review input data. If correct, select...	OK Button
		If information is not correct...	Edit or Delete Button
Maintain Transaction Journal	Message	Select **Message** to enter up to 256 characters of audit trail information.	OK Button
	Post	Review input data. If correct...	Post Button

3.17.50.5.14.16
(09-10-2019)
Confirmation User Fee Refund

(1)   These are the valid accounts for Confirmation User Fee Refund (journal #591).

Valid Accounts for Confirmation User Fees Refunds		
Account Number	**DR/CR**	**Account Name**
4815	Debit	Approved Voucher Pay, Misc. User Fee
5301	Credit	Disbursement, Misc. Fee Refunds (20X5432.5)
4816	Debit	Approved Voucher Pay, Photocopy Fee
5302	Credit	Disbursement, Photocopy PrYr Refunds(20X5432)
4816	Debit	Approved Voucher Pay, Photocopy Fee
5100	Credit	Disbursement, Photocopy CrYr Refunds(20X0903)
4817	Debit	Approved Voucher Pay, Original IA
5303	Credit	Disbursements, Original IA Refund (20X5432.1)
4818	Debit	Approved Voucher Pay, Reinstated IA Refund
5304	Credit	Disbursements, Reinstated IA Refunds (20X5432.3)
4819	Debit	Approved Voucher Pay, OIC User Fee
5305	Credit	Disbursements, OIC User Fee Refunds (20X5432.4)
4820	Debit	Approved Voucher Pay, Reserved Refund
5305	Credit	Disbursements, Reserved Refunds (20X5432.6)

(2)   This table describes the steps required to complete journal #591.

	Journal 591 Procedure			
Step	**Prompt**	**Description / Action**	**Select or Enter**	
RACS Main Menu		Highlight/select **Disbursement**.	Apply	
Disbursement Control Main Menu	Account Period	Accept the highlighted current month or select the future month. From the Action Bar select...	Apply	
	Confirm	Select **User Fee** in the **Confirm** list box.	Apply	
Note: If you have Misc. User Fee, click the "Cancel" Button. Choose type of User Fee confirmation from the Possible Source Journals box. Select "Edit" form the Menu Bar and then select "ADD." Now continue with the following instructions.				
Maintain Source Journal	Schedule #	Enter the Schedule number of the refund. The number must match the number assigned when the refund was journalized.	Tab Key	
	Confirm Date	Enter the date in MM-DD-YYYY format.		
	Total Amount	Enter the Total Amount of the refund.	Tab Key	
	Low Check #	Enter the beginning check sequence number. (Disregard any alpha characters from the GOALS Report)	Tab Key	
	High Check #	Enter the ending check sequence number. (Disregard any alpha character from the GOALS Report)	Enter or Add Button	
Maintain Journal Entry		Select the **Confirm Principal**.	Tab Key	
	Amount	Enter the amount associated with the selected IRS account.	OK Button	
		Repeat if a second account has an amount, or select...	Cancel Button	

Journal 591 Procedure			
Step	**Prompt**	**Description / Action**	**Select or Enter**
Maintain Source Journal		Review input data. If correct, select...	OK Button
		If information is not correct...	Edit or Delete Button
Maintain Transaction Journal	Message	Select **Message** to enter up to 256 characters of audit trail information.	OK Button
	Post	Review input data. If correct...	Post Button

3.17.50.5.15
(09-10-2019)
**Net Tax Refund Report
(NTRR) Line Data Table**

(1)   The NTRR Line Data Table is used to complete the NTRR Line Data application for any menu option within the Disbursement Control Main Menu.

Net Tax Refund Report (NTRR) Line Data Table Procedure			
Step	**Prompt**	**Description / Action**	**Select or Enter**
Maintain Transaction Journal	Possible Source Journals	Highlight/select **NTRR Line Data** from the Possible Source Journals. From the Action Bar select...	Action then Add Button
Maintain Source Journal		No input is necessary for this journal.	Enter or Add Button
Maintain Journal Entry	Area Office	Select the Area Office from the list box.	Highlight and Tab
	Line Number	Enter the Net Tax Refund Report line number.	Tab Key
	Principal/Interest	Mark the Principal or Interest box.	Tab Key
	Items	Enter the number of Items.	Tab Key
	Amount	Enter the amount associated with the selected district and line number.	OK Button
		Repeat if amounts are present for other districts and/or line numbers. Then select...	Cancel Button
Maintain Source Journal		Review input data. If correct, select...	OK Button
		If information is not correct...	Edit or Delete Button
When you have finished the NTRR Line Data application, return to the primary instructions for your journal, or continue.			
Maintain Transaction Journal	Message	Select **Message** to enter up to 256 characters of audit trail information.	OK Button
	Post	Review input data. If correct...	Post Button

3.17.50.6
(09-10-2019)
Accounting Application Control Main Menu

(1) The journals in this subsection are used to record the transfer of debits/credits between various general ledger accounts and to and from CFO RACS Units. The following transactions are included:

    a.   Miscellaneous Applications
    b.   Cover Over Liability
    c.   Misc Application II
    d.   Unidentified Apply
    e.   PFIC Apply
    f.   Dishonored Check Apply
    g.   ECC Applications
    h.   Credit Transfer Out
    i.   Credit Transfer In
    j. Account Transfers
    k. TRACS Applications
    l. Confirm Transfers
    m. Erroneous Refunds Court Case
    n. Erroneous Refunds Non-Court Case
    o. Non Payment of Erroneous Refund
    p. Clear Erroneous Refunds
    q. Informant Rewards
    r. Informant Rewards Offset
    s. CADE Recap Manual Input
    t. Recover Insolvency
    u. Revenue Clearance TRF
    v. SC CARS Reclassification

(2) The valid accounts are listed under each subsection.

3.17.50.6.1
(09-01-2021)
Miscellaneous Applications and Cover Over Liability

(1) The journals in this subsection are used to input miscellaneous applications and to establish Cover Over liability accounts.

(2) Transfers may be within the same file or between BMF, IMF, IRAF and NMF.

(3) Journal NMF transactions from the Service Center Control File (SCCF) to the proper NMF account or other account.

(4) If information for NMF must be manually journalized it will usually come in on an NMF recap referred to as "second journalizing", otherwise it will be received in RRACS as a 141/142 Batch journal.

(5) These journals will journal small debits and credits cleared, write-off accounts, collection statute write-offs, reversal of write-off accounts and reversal of statute cleared items.

(6) These journals will record account changes of NMF accounts (previously known as NMF status) when offers have been accepted and reverse write-off amounts previously applied, but now subject to collection activity.

(7) These journals will also record adjustments to SCCF which may affect two separate SCCF accounts or a SCCF and other general ledger account.

(8) The SCCF re-number list journal will be accomplished via an automated data transfer. However, these journals are used as back-up in case of processing failure.

(9)   Re-input of debit or credit nullified unpostables are journalized on these journals. Unpostables are an automated tape process. However, these journals are used as back-up in case of tape problems.

(10)   The following is a partial list of source documents for Account Adjustments:

    a.   Form 813, Document Register
    b.   Form 1331, Notice of Adjustment
    c.   Form 2424, Account Adjustment Voucher
    d.   Form 3244, Payment Posting Voucher
    e.   Form 3809, Miscellaneous Adjustment Voucher
    f.   Form 4028, Service Center Control File Adjustment Record
    g.   Form 8166, RRACS Input Reconciliation Sheet
    h.   Various Nullified Unpostable Document for Input
    i.   Offer-in-Compromise (OIC) Write-off Documents
    j.   Letter of Memorandum signed by Service Center Director

(11)   Following are the valid debit and credit accounts for Misc. Application (journal #400) and Cover Over Liability (journal #401).

Valid Accounts for Misc. Application and Cover Over Liability	
Account Number	Account Name
Debit and Credit Accounts	
1314	NMF Tax Straddles
1321	NMF Notice
1322	NMF Taxpayer Delinquent Accounts (TDA)
1324	NMF TDA Deferral (Queue)
1360	NMF Installment Agreement
1371	NMF OIC
1389	NMF Suspense
1510	Other Receivables, Regular
1545	Identity Theft Erroneous Refund
1550	Injured Spouse Claims
1600	Manual Assessments, Transit Account
1710	Dishonored Checks
1720	Dishonored Checks, Adj
1830	NMF Account Receivable, Inactive
1840	Other Receivable, Inactive
4120	SPC Suspense for MF-BMF
4125	Electronic Federal Tax Payment System (EFTPS) Suspense-BMF

4130	ECC Unpostable-BMF
4205	To/From CADE
4220	SPC Suspense-IMF
4225	EFTPS Suspense for MF-IMF
4230	ECC Unpostable-IMF
4252	SPC Suspense for MF-IRAF
4253	ECC Unpostable-IRAF
4254	ECC Suspense for MFT 30 to MFT 29
4255	EFTPS Suspense for MF-IRAF
4420	SPC Suspense for NMF
4425	EFTPS Suspense for NMF
4430	Unpostable Document-NMF
4440	Assessment and Abatement Suspense-NMF
4610	Unapplied Advance Payments
4615	Section 6077 Payments
4620	Unidentified Remittances
4701	Cover Over Liability-NMI
4702	Cover Over Liability-VI
4703	Cover Over Liability-GUAM
4704	Cover Over Liability-SAMOA
4750	Anti-Drug Special Funds Liability
4765	EFTPS Miscellaneous Suspense
4810	Liability for Budget Clearing Account-Increase/Decrease
4950	IMF Unallowable Deduction
4970	Unapplied Refund Reversals
4971	Unapplied External Leads
4985	IPAC Suspense
6010	Arbitrage Assessment
6011	Arbitrage Penalty
6200	Taxpayer Accounts Transferred
6310	Miscellaneous Fees
6330	Debtor Master File Offsets
6400	Miscellaneous Revenue Collections
6520	Refund of Tax and Interest

6530	Tax Accounts Compromised
6540	Small Debits and Credits Cleared
6550	Withholding Tax Payments Credited
6560	Other Credits Allowed
6565	Refund Cancellation Credits Allowed
6570	Substantiated Credits Allowed
6575	Overpayment Interest Allowed
6600	Accounts Cleared, Statute
6700	Foreign Check Collection Cost
6800	Excess Collection
6801	Expired External Leads
6810	Unapplied Statute Expired Credit
6900	Adjustments or Corrections of Revenue Receipts
6905	Identity Theft Erroneous Refund Write-Offs
6910	Adj or Correction of MISC Revenue
6920	Disbursement Write-Off
6950	Department of Justice (DOJ) Civil Debt Collection Holdback
9998	Reversals Revenue Clearance
Reclass	
2110	Withholding Revenue Receipts (20-0101)
2120	Individual Income Revenue Receipts (20-0110)
2130	Corporation Revenue Receipts (20-0111)
2140	Excise Revenue Receipts (20-0152)
2150	Estate and Gift Revenue Receipts (20-0153)
2170	CTA Revenue Receipts (20-0130)
2180	FUTA Revenue Receipts (20-0121)
2305	Unclaimed Funds (20-1060)
2310	Treaty Country Receipts (20-3220)
2315	Arbitrage (20-3220)
2320	Miscellaneous Receipts (20-3220)
2325	Miscellaneous Forfeiture Receipts (20-1099)
2330	EP/EO User Fee (20-2411)
2335	EO User Fee Increase (20X5432.5)

2340	Photocopy Fee (20X5432.7)
2342	Photocopy Fee PrYr (20X5432)
2345	Presidential Election Campaign (20X5081.1)
2350	Public Debt (20X5080.1)
2355	Federal Court Ordered Restitution (20-3220)
2360	Conscience Fund (20-1210)
2365	LIFO (20-3220)
2370	Mortgage Subsidy Bond Receipt (20-3220)
2380	Original Installment Agreement (20X5432.1)
2385	Reinstated Installment Agreement (20X5432.3)
2395	Enrolled Agent (20X5432.4)
7001	EFTPS Unclassified (20F3820.029)

(12)   This table describes the steps required to complete journal numbers 400 and 401.

		Journal 400 and 401 Procedure	
Step	**Prompt**	**Description / Action**	**Select or Enter**
RACS Main Menu		Select **Accounting Application**.	Apply
Accounting Application Control Main Menu	Record	Select **Misc. Application** or **Cover Over Liability**.	Tab or Apply
	Account Period	Accept the highlighted current month or select the future month. From the Action Bar select...	Apply
Maintain Source Journal	RS Number	Enter the RS number from the Source Document.	Enter or Add Button
Maintain Journal Entry		Select the needed IRS Account.	Tab Key
	Amount	Enter the amount associated with the selected IRS account.	OK Button
		Repeat for each account that has an amount.	
		When finished with required **Debit** inputs, select...	Cancel Button
Maintain Source Journal		Review input data. If correct, select...	OK Button
		If information is not correct...	Edit or Delete Button
Maintain Transaction Journal		Highlight/select **Credit Amount** from the Possible Source Journals. From the Action Bar, select...	Action then Add
Maintain Source Journal		No input is necessary for this screen.	Add Button

Journal 400 and 401 Procedure			
Step	**Prompt**	**Description / Action**	**Select or Enter**
Maintain Journal Entry		Select the needed IRS Account.	Tab Key
	Amount	Enter the amount associated with the selected IRS account.	OK Button
		Repeat for each account that has an amount.	
		When finished with required **Credit** inputs, select...	Cancel Button
Maintain Source Journal		Review input data. If correct, select...	OK Button
		If information is not correct...	Edit or Delete Button
If Reclassification is required:			
Maintain Transaction Journal		Highlight/select **Reclass** from Possible Source Journals. From the Action Bar, select...	Action, then Add
Maintain Source Journal		No input is necessary for this screen.	Add Button
Maintain Journal Entry		Select the needed IRS Account.	Tab Key
	Amount	Enter the amount associated with the selected IRS account.	OK Button
		Repeat for each additional tax class.	
		When all accounts and amounts have been entered, select...	Cancel Button
Maintain Transaction Journal	Message	Select **Message** to enter up to 256 characters of audit trail information.	OK Button
	Post	Review input data. If correct, select...	Post Button

3.17.50.6.2
(09-10-2019)
Unidentified Apply

(1) This subsection describes the journals used to record the transfer of revenue receipts from Unidentified and the application to the proper general ledger accounts.

(2) Reclassification of funds may be required.

(3) The journals will also be used to journal EOD Run-16 data if problems occur with the electronic data transfer.

3.17.50.6.2.1
(09-10-2019)
Unidentified Remittance File (URF)/Miscellaneous (MISC)

(1) These are the valid accounts for URF/MISC (journal #404).

Valid Accounts for URF/MISC		
Account Number	**DR/CR**	**Account Name**
4620	Debit	Unidentified Remittances
1510	Credit	Other Receivables, Regular
1710	Credit	Dishonored Checks
1720	Credit	Dishonored Check Adjustments
1830	Credit	NMF Account Receivable, Inactive
4120	Credit	SPC Suspense for MF-BMF
4220	Credit	SPC Suspense for MF-IMF
4252	Credit	SPC Suspense for MF-IRAF
4420	Credit	SPC Suspense for NMF
6570	Credit	Substantiated Credits Allowed
6800	Credit	Excess Collection
Reclass		
2110	Withholding Revenue Receipts (20-0101)	
2120	Individual Income Revenue Receipts (20-0110)	
2130	Corporation Revenue Receipts (20-0111)	
2140	Excise Revenue Receipts (20-0152)	
2150	Estate and Gift Revenue Receipts (20-0153)	
2170	CTA Revenue Receipts (20-0130)	
2180	FUTA Revenue Receipts (20-0121)	

3.17.50.6.2.2
(09-10-2019)
**Unidentified Remittance
File (URF)/Deposit Fund**

(1)   These are the valid accounts for URF/Deposit Fund (journal #406).

Valid Accounts for URF/Deposit Fund		
Account Number	**DR/CR**	**Account Name**
7002	Debit	Deposit Fund (20X6879.09)
4620	Debit	Unidentified Remittances
2120	Credit	Individual Income Revenue Receipts (20-0110)
4710	Credit	Offers-in-Compromise
4720	Credit	Sales of Seized Property
4730	Credit	Miscellaneous Deposit Funds

3.17.50.6.2.3
(09-01-2021)
**Unidentified Remittance
File (URF)/Miscellaneous
Fees**

(1)   These are the valid accounts for URF/Miscellaneous Fees (journal #407).

Valid Accounts for URF/Miscellaneous Fees		
Account Number	**DR/CR**	**Account Name**
2310	Debit	Treaty Country Receipts (20-3220.19)
2315	Debit	Arbitrage Receipt (20–3220.19)
2320	Debit	Miscellaneous Receipt (20–3220.19)
2325	Debit	Miscellaneous Forfeiture Receipts (20-1099.19)
2330	Debit	EP/EO (20-2411)
2340	Debit	Photocopy Fee (20X5432.2)
2350	Debit	Public Debt (20X5080.1)
2360	Debit	Conscience Funds (20-1210)
2370	Debit	Mort Sub. Bond Receipts (20-3220.19)
2380	Debit	Installment Agreement Fee (20X5432.1)
2385	Debit	Reinstatement Installment (20X5432.3)
2395	Debit	Enrolled Agent (20X5432.4)
4620	Debit	Unidentified Remittances

| 2120 | Credit | Individual Income Revenue Receipts (20-0110) |
| 6310 | Credit | Miscellaneous Fees |

3.17.50.6.2.4
(09-10-2019)
Unidentified Remittance File (URF)/Refund Repay

(1)   These are the valid accounts for URF/Refund Repay (journal #408).

Valid Accounts for URF/Refund Repay		
Account Number	**DR/CR**	**Account Name**
2410	Debit	Refund Repay Principal (20X0903)
2420	Debit	Repay Interest (20X0904)
4620	Debit	Unidentified Remittances
1510	Credit	Other Receivables, Regular
2120	Credit	Individual Income Revenue Receipts (20-0110)
4120	Credit	SPC Suspense for MF – BMF
4220	Credit	SPC Suspense for MF – IMF
4252	Credit	SPC Suspense for MF – IRAF
4420	Credit	SPC Suspense for NMF
6520	Credit	Refund of Tax and Interest – NMF
6800	Credit	Excess Collections

3.17.50.6.2.5
(09-10-2019)
Unidentified Remittance File (URF)/Loss

(1)   These are the valid accounts for URF/Loss (journal #409).

Valid Accounts for URF/Loss		
Account Number	**DR/CR**	**Account Name**
4620	Debit	Unidentified Remittances
7610	Credit	Embezzlement and Thefts
7620	Credit	Unexplained Losses
7650	Credit	Deposit Discrepancies

Reclass		
2110	Debit	Withholding Revenue (20–0101)
2120	Debit	Individual Revenue (20–0110)
2130	Debit	Corporation Revenue (20–0111)
2140	Debit	Excise Revenue (20–0152)
2150	Debit	Estate and Gift Revenue (20–0153)
2170	Debit	CTA Revenue (20–0130)
2180	Debit	FUTA Revenue (20–0121)
2120	Credit	Individual Revenue (20–0110)

3.17.50.6.3
(09-10-2019)
Dishonored Check Apply

(1) This subsection describes the journals used to record the transfer of money from the dishonored check file and application to the correct general ledger account.

(2) Reclassification of funds may be required.

(3) The journals will also be used as back-up for End Of Day Run 16 if there are any problems with the electronic data transfer.

3.17.50.6.3.1
(09-10-2019)
Dishonored Check File/Service Center Control File (DCF/SCCF)

(1) These are the valid accounts for DCF/SCCF (journal #411).

Valid Accounts for DCF/SCCF		
Account Number	**DR/CR**	**Account Name**
1710	Credit	Dishonored Checks
4120	Debit	SPC Suspense for MF - BMF
4220	Debit	SPC Suspense for MF - IMF
4252	Debit	SPC Suspense for MF - IRAF
4420	Debit	SPC Suspense for NMF
Reclass		
2110	Debit	Withholding Revenue (20-0101)
2110	Credit	Withholding Revenue (20-0101)
2120	Credit	Individual Revenue (20-0110)
2130	Credit	Corporation Revenue (20-0111)

2140	Credit	Excise Revenue (20-0152)
2150	Credit	Estate and Gift Revenue (20-0153)
2170	Credit	CTA Revenue (20-0130)
2180	Credit	FUTA Revenue (20-0121)

3.17.50.6.3.2
(09-01-2021)
Dishonored Check File (DCF)/Miscellaneous (MISC) Fee

(1)   These are the valid accounts for DCF/MISC Fee (journal #412).

Valid Accounts for DCF/MISC Fee		
Account Number	**DR/CR**	**Account Name**
2110	Debit	Withholding Revenue Receipts (20-0101)
6310	Debit	Miscellaneous Fees
1710	Credit	Dishonored Checks
2310	Credit	Treaty Country Receipts (20-3220.19)
2315	Credit	Arbitrage Receipts (20-3220.19)
2320	Credit	Miscellaneous Receipts (20-3220.19)
2325	Credit	Miscellaneous Forfeiture Receipts (20-1099.19)
2330	Credit	EP/EO (20-2411)
2340	Credit	Photocopy Fee (20X5432.2)
2360	Credit	Conscience Fund (20-1210)
2370	Credit	Mortgage Subsidy Bond Receipt (20–3220.19)
2380	Credit	Installment Agreement (20X5432.1)
2385	Credit	Reinstated Installment (20X5432.3)
2395	Credit	Enrolled Agent (20X5432.4)

3.17.50.6.3.3
(09-10-2019)
Dishonored Check File (DCF)/Deposit Fund

(1)   These are the valid accounts for DCF/Deposit Fund (journal #413).

Valid Accounts for DCF/Deposit Fund		
Account Number	**DR/CR**	**Account Name**
2110	Debit	Withholding Revenue Receipts (20-0101)
4710	Debit	Offers-in-Compromise
4720	Debit	Sales of Seized Property
4730	Debit	Miscellaneous Deposit Fund
1710	Credit	Dishonored Checks
7002	Credit	Deposit Fund Receipts (20X6879.09)

3.17.50.6.3.4
(09-10-2019)
Dishonored Check File (DCF)/Loss

(1)   These are the valid accounts for DCF/Loss (journal #414).

Valid Accounts for DCF/Loss		
Account Number	**DR/CR**	**Account Name**
7610	Debit	Embezzlements and Thefts
7620	Debit	Unexplained Losses
1710	Credit	Dishonored Checks
1710	Credit	Dishonored Checks
Reclass		
2110	Credit	Withholding Revenue (20–0101)
2120	Credit	Individual Revenue (20–0110)
2130	Credit	Corporation Revenue (20–0111)
2140	Credit	Excise Revenue (20–0152)
2150	Credit	Estate and Gift Revenue (20–0153)
2170	Credit	CTA Revenue (20–0130)
2180	Credit	FUTA Revenue (20–0121)
2110	Debit	Withholding Revenue (20–0101)

3.17.50.6.3.5
(09-10-2019)
Dishonored Check File (DCF)/Anti-Drug

(1)   These are valid accounts for DCF/Anti-Drug (journal #415).

Valid Accounts for DCF/Anti-Drug		
Account Number	**DR/CR**	**Account Name**
2110	Debit	Withholding Revenue Receipts (20-0101)
4750	Debit	Anti-Drug Special Fund Liability
1710	Credit	Dishonored Checks
7003	Credit	Anti-Drug (20X5099.1)

(2)   This table describes the steps required to complete journal #415.

Journal 415 Procedure			
Step	**Prompt**	**Description / Action**	**Select or Enter**
RACS Main Menu		Select **Accounting Application**.	Apply
Accounting Application Control Main Menu	Record	Select "**Unidentified Apply**" or "**Dishonored Check Apply**".	Tab or Apply
	Account Period	Accept the highlighted current month or select the future month. From the Action Bar select...	Apply
RRACS Intermediate Menu		Select the needed application type.	Apply
Maintain Source Journal	IDRS Run Date	Enter the date of the IDRS report.	Enter or Add Button
Maintain Journal Entry		Select the needed IRS account, if more than one is available.	Tab Key
	Amount	Enter the amount associated with the selected IRS account.	OK Button
		Repeat if another account has an amount. If other accounts are available but are not required.	Cancel Button
Maintain Source Journal		Review input data. If correct, select...	Enter or Add Button
		If information is not correct...	Edit or Delete Button
If MISC -or- Refund Repay -or- DCF/SCCF:			
Maintain Transaction Journal		Highlight/select **DCF/SCCF** from the Possible Source Journals. From the Action Bar select...	Action then Add
Maintain Source Journal		No input is necessary for this screen.	Enter or Add Button
Maintain Journal Entry		Highlight/select the needed IRS Account.	Tab Key
	Amount	Enter the amount associated with the selected IRS account.	OK Button
		Repeat for each account that has an amount.	Cancel Button

Journal 415 Procedure			
Step	**Prompt**	**Description / Action**	**Select or Enter**
Maintain Source Journal		Review input data. If correct, select...	OK Button
		If information is not correct...	Edit or Delete Button
If Deposit Fund or Loss Accounts:			
Maintain Transaction Journal		Highlight/select **Deposit Fund** or **Loss** from the Possible Source Journals. From the Action Bar select...	Action then Add
Maintain Source Journal	Deposit Fund ID # or Document #	Enter the applicable ID Number.	Tab Key
	Prepare Date	Enter the Date in MM-DD-YYYY format.	Enter or Add Button
Maintain Journal Entry/ Ledger Classification Journal	Area Office or Field Office (deposit funds only)	Select the Office.	Tab Key
	Amount	Enter the amount associated with the selected IRS account.	OK Button
		Repeat until finished.	Cancel Button
Maintain Source Journal		Review input data. If correct, select...	Enter or Add Button
		If information is not correct...	Edit or Delete Button
If Reclassification is Required:			
Maintain Transaction Journal		Highlight/select **Reclass** from the Possible Source Journals.	Action, then Add
Maintain Source Journal		No input is necessary.	Enter or Add Button

Journal 415 Procedure			
Step	**Prompt**	**Description / Action**	**Select or Enter**
Maintain Journal Entry		Select the needed IRS Account. For DCF, select **T/C 1 Debit**. For URF, select **T/C 2 Credit**.	Tab Key
	Amount	Enter the amount associated with selected IRS account.	OK Button
		Repeat for each additional tax class. The reclass debits and credits must be equal. When all accounts and amounts have been entered, select...	Cancel Button
Maintain Source Journal		Review input data. If correct, select...	OK Button
For all applications, continue with:			
Maintain Transaction Journal	Message	Select **Message** to enter up to 256 characters of audit trail information.	OK Button
	Post	Review input data. If correct, select...	Post Button

3.17.50.6.4
(09-10-2019)
Enterprise Computing Center (ECC) Applications

(1) RRACS will automatically journal the data from the Generalized Mainline Framework (GMF) Run Number 15-45. This run contains the mainline and Integrated Data Retrieval System (IDRS) credits and debits being sent to ECC for all three master files. If electronic input was erroneous, a new transmission could be processed or the data input manually from the hard copy through these journals.

(2) Data from the Generalized Unpostable Framework (GUF) Run Number 53-40 will automatically journal. This run includes the new, nullified, corrected and reclassified unpostable transactions received from and sent to ECC or all three master files. If electronic data input is incorrect, a new transmission can be processed or the data input manually from the hardcopy through these journals. Nullified data, however, must be journalized through the account application menu.

(3) ECC deletes must be journalized through these journals as there is no automatic data transfer.

(4) EFTPS GMF/TEP-BMF/IMF/IRAF suspense must be journalized through these journals.

(5) These are the valid debit and credit accounts for EFTPS GMF/TEP-BMF, IMF, and IRAF (journals 417-419).

Valid Accounts for EFTPS GMF/TEP-BMF, IMF and IRAF	
Account Number	**Account Name**
4110	ECC Suspense for MF-BMF
4210	ECC Suspense for MF-IMF
4251	ECC Suspense for MF-IRAF
4125	EFTPS Suspense for MF-BMF
4225	EFTPS Suspense for MF-IMF
4255	EFTPS Suspense for MF-IRAF

    (6)   These are the valid debit and credit accounts for ECC GMF/TEP-BMF, IMF and IRAF (journals 421-423).

Valid Accounts for ECC GMF/TEP-BMF, IMF and IRAF	
Account Number	**Account Name**
4110	ECC Suspense for MF-BMF
4210	ECC Suspense for MF-IMF
4251	ECC Suspense for MF-IRAF
4125	EFTPS Suspense for MF-BMF
4220	EFTPS Suspense for MF-IMF
4252	EFTPS Suspense for MF-IRAF

    (7)   These are the valid debit and credit accounts for Deletes ECC BMF, IMF and IRAF (journals 424-426).

Valid Accounts for Deletes ECC BMF, IMF and IRAF	
Account Number	**Account Name**
4110	ECC Suspense for MF-BMF
4210	ECC Suspense for MF-IMF
4251	ECC Suspense for MF-IRAF
4125	EFTPS Suspense for MF-BMF
4225	EFTPS Suspense for MF-IMF
4255	EFTPS Suspense for MF-IRAF

(8)   These are the valid debit and credit accounts for Unpostable ECC BMF, IMF and IRAF (journals 427-429).

Valid Accounts for Unpostable ECC BMF, IMF and IRAF	
Account Number	**Account Name**
4110	ECC Suspense for MF-BMF
4210	ECC Suspense for MF-IMF
4251	ECC Suspense for MF-IRAF
4125	EFTPS Unpostable for MF-BMF
4230	EFTPS Unpostable for MF-IMF
4255	EFTPS Suspense for MF-IRAF

(9)   This table describes the steps required to complete journals 417, 418, 419, 421, 422, 423, 424, 425, 426, 427, 428 and 429.

Journals 417, 418, 419, 421, 422, 423, 424, 425, 426, 427, 428 and 429 Procedure			
Step	**Prompt**	**Description / Action**	**Select or Enter**
RACS Main Menu		Select **Accounting Application**.	Apply
Accounting Application Control Main Menu	Record	Select **ECC Applications**.	Tab or Apply
	Account Period	Accept the highlighted current month or select the future month. From the Action Bar select...	Apply
RRACS Intermediate Menu		Select the type and master file of the ECC application.	Apply
Maintain Source Journal	Tape ID #	Enter the reel number.	Tab Key
	Prepare Date	Enter the date of the reel in MM-DD-YYYY format.	
	Net Amount or Total Amount	Enter the net total dollar amount.	Tab Key
	Cycle	Select the Cycle from the pop-up journal.	Enter or Add Button
Maintain Journal Entry		Select the needed Ledger Classification.	Tab Key
	Amount	Enter the amount associated with the selected ECC action category.	OK Button
		Repeat if the second category has an amount, or select...	Cancel Button
	Note: If all Ledger Classification categories have been completed, the Maintain Source Journal instructions is automatically displayed.		
Maintain Source Journal		Review input data. If correct, select...	OK Button
		If information is not correct...	Edit or Delete Button

Journals 417, 418, 419, 421, 422, 423, 424, 425, 426, 427, 428 and 429 Procedure			
Step	**Prompt**	**Description / Action**	**Select or Enter**
Maintain Transaction Journal	Message	Select **Message** to enter up to 256 characters of audit trail information.	OK Button
	Post	Review input data. If correct, select...	Post Button

3.17.50.6.5
(09-10-2019)
Credit Transfer Out/In

(1) The Credit Transfer journals provide for the control and the journalizing of credit transfers using Form 2158, *Credit Transfer Voucher*. Both Revenue Receipt and Deposit Fund documents, being transferred into or out of the Service Center are recorded on these journals.

(2) Each Form 2158 has a document number that must be entered individually. However, the journals are designed with the option of entering several Forms 2158 and using a reconciliation sheet (RS) to cumulate the application side of the journal.

(3) Complete the following before going to the terminal for data input:

  a.   Review Forms 2158 for the proper information needed for input.
  b.   Determine if they are Revenue Receipts or Deposit Funds.
  c.   If Deposit Funds, be sure you have a Deposit Fund Document Number.
  d.   Check for valid CFO RACS Unit Codes.

(4) Valid CFO RACS Unit Codes are:

  a.   ANSPC-08 (Andover)
  b.   ATSPC-07 (Atlanta)
  c.   AUSPC-18 (Austin)
  d.   BSPC-19 (Brookhaven)
  e.   CSPC-17 (Cincinnati)
  f.   FSPC-89 (Fresno)
  g.   KCSPC-09 (Kansas City)
  h.   MSPC-49 (Memphis)
  i.   OSPC-29 (Ogden)
  j.   PSPC-28 (Philadelphia)

(5) These are valid accounts for Revenue Receipt-CR (2158) (journal #435).

Valid Accounts for Revenue Receipt-CR (2158)		
Account Number	**DR/CR**	**Account Name**
4900	Credit	Revenue Credits in Transit to other SPC
1314	Debit	NMF Tax Straddles
1321	Debit	NMF Notice

1322	Debit	NMF Taxpayer Delinquent Accounts
1324	Debit	NMF TDA Deferral
1360	Debit	NMF Installment Agreement
1371	Debit	NMF Offer-in-Compromise
1389	Debit	NMF Suspense
1710	Debit	Dishonored Checks
4420	Debit	SPC Suspense for NMF
4430	Debit	Unpostable Documents - NMF
4440	Debit	Assess and Abate Suspense - NMF
4620	Debit	Unidentified Remittances
6310	Debit	Misc Fees
6400	Debit	Misc Revenue Collections
6800	Debit	Excess Collection

(6)   These are valid accounts for Revenue Receipt-DR (2158) (journal #436).

Valid Accounts for Revenue Receipt-DR (2158)		
Account Number	**Normal Balance Type**	**Account Name**
4900	Debit	Revenue Credits in Transit to other SC
1314	Credit	NMF Tax Straddles
1321	Credit	NMF Notice
1322	Credit	NMF Taxpayer Delinquent Accounts
1324	Credit	NMF TDA Deferral
1360	Credit	NMF Installment Agreement
1371	Credit	NMF Offer-in-Compromise
1389	Credit	NMF Suspense
1710	Credit	Dishonored Checks
4420	Credit	SPC Suspense for NMF
4430	Credit	Unpostable Documents - NMF
4440	Credit	Assess and Abate Suspense-NMF
6310	Credit	Misc Fees
6400	Credit	Misc Revenue Collections

(7)   These are valid accounts for Deposit Fund-CR (2158) (journal #437).

Valid Accounts for Deposit Fund-CR (2158)		
Account Number	**DR/CR**	**Account Name**
4740	Credit	Deposit Funds in Transit
4710	Debit	Offer-in-Compromise
4720	Debit	Sales of Seized Property
4730	Debit	Miscellaneous Deposit Funds

(8)   These are valid accounts for Deposit Fund-DR (2158) (journal #438).

Valid Accounts for Deposit Fund-DR (2158)		
Account Number	**DR/CR**	**Account Name**
4740	Debit	Deposit Funds in Transit
4710	Credit	Offer-in-Compromise
4720	Credit	Sales of Seized Property
4730	Credit	Miscellaneous Deposit Funds

(9)   These are valid accounts for Credit Transfer In:

Valid Accounts for Credit Transfer In		
Account Number	**DR/CR**	**Account Name**
Revenue Receipt-CR (2158) (journal #441)		
6580	Debit	To/From Revenue credits transferred
4420	Credit	SPC Suspense for NMF
6310	Credit	Misc Fees
6400	Credit	Misc Revenue Collections
Revenue Receipt-DR (2158) (journal #442)		
4420	Debit	SPC Suspense for NMF
6310	Debit	Misc Fees
6400	Debit	Misc Revenue Collections
6580	Credit	To/From Revenue credits transferred
Deposit Fund-CR (2158) (journal #443)		
6590	Debit	To/From Deposit Fund credits transferred

Valid Accounts for Credit Transfer In		
4710	Credit	Offer in Compromise
4720	Credit	Sales of Seized Property
4730	Credit	Miscellaneous Deposit Funds
Deposit Fund-DR (2158) (journal #444)		
6590	Credit	To/From Deposit Fund credits transferred
4710	Debit	Offer in Compromise
4720	Debit	Sales of Seized Property
4730	Debit	Miscellaneous Deposit Funds

3.17.50.6.6
(09-10-2019)
Account Transfers

(1) The following is completed before going to the terminal for data input:

    a. NMF Transfer In is assigned a Document Locator Number (DLN) and identified if a Taxpayer Delinquent Account (TDA) is to be issued

    b. NMF Transfer Out is assigned a Form 514–B serial number and a date of transfer

    c. Check for valid CFO RACS Unit codes

(2) Valid CFO RACS Unit codes are:

    a. ANSPC-08
    b. ATSPC-07
    c. AUSPC-18
    d. BSPC-19
    e. CSPC-17
    f. FSPC-89
    g. KCSPC-09
    h. MSPC-49
    i. OSPC-29
    j. PSPC-28

(3) These are valid accounts for Account Transfers Out.

Valid Accounts for Account Transfers Out		
Account Number	**DR/CR**	**Account Name**
Transfer Out-DR (514B) (journal #458) (rejects are the opposite)		
1400	Debit	Tax Accounts Transferred Out
1314	Credit	NMF Tax Straddles
1321	Credit	NMF Notice
1322	Credit	Taxpayer Delinquent Accounts

Valid Accounts for Account Transfers Out		
1324	Credit	NMF TDA Deferral
1360	Credit	Installment Agreement
1371	Credit	NMF Offers-in-Compromise
1389	Credit	NMF Suspense
1830	Credit	NMF Accounts Receivable
4420	Credit	SPC Suspense for NMF
Transfer Out-CR (514B) (journal #459) (rejects are the opposite)		
1400	Credit	Tax Accounts Transferred Out
1314	Debit	NMF Tax Straddles
1321	Debit	NMF Notice
1322	Debit	Taxpayer Delinquent Accounts
1324	Debit	NMF TDA Deferral
1360	Debit	NMF Installment Agreement
1371	Debit	NMF Offers-in-Compromise
1389	Debit	NMF Suspense
1830	Debit	MF Accounts Receivable
4420	Debit	SPC Suspense for NMF

(4)   These are valid accounts for Account Transfer In.

Valid Accounts for Account Transfer In		
Account Number	**DR/CR**	**Account Name**
Transfer In-DR (514B) (journal #460)		
4420	Debit	SPC Suspense for NMF
6200	Credit	Taxpayer Accounts Transferred
Transfer In-CR (514B) (journal #461)		
4420	Credit	SPC Suspense for NMF
6200	Debit	Taxpayer Accounts Transferred

(5)   This table describes the steps required to complete journals 458 and 459
       (transfer out) and 460 and 461 (transfer in).

Journals 458, 459, 460 and 461 Procedure			
Step	**Prompt**	**Description / Action**	**Select or Enter**
RACS Main Menu		Select **Accounting Application**.	Apply
Accounting Application Control Main Menu	Record	Select **Credit Transfer Out, Credit Transfer In,** or **Account Transfers**.	Tab or Apply
	Account Period	Accept the highlighted current month or select the future month. From the Action Bar select...	Apply
RRACS Intermediate Menu		Select the needed transaction.	Apply
Maintain Source Journal	Document #	Enter the transfer document number.	Tab Key
	Prepare Date	Enter the Prepare Date in MM-DD-YYYY format.	
	CFO RACS Unit	Highlight/select the CFO RACS Unit code from pop-up journal.	Enter or Add Button
Maintain Journal Entry	Amount	Enter the amount of the transfer.	OK Button
Maintain Source Journal		Review input data. If correct...	OK Button
Maintain Transaction Journal		Select and highlight from "Possible Source Journals."	Action then Add
If Revenue Receipt Transfer, continue with:			
Maintain Source Journal	Document or RS Number	Enter the transfer document or RS number.	Enter or Add Button
Maintain Journal Entry	Amount	Enter amount associated with the generated account.	OK Button
If Deposit Fund Transfer, continue with:			
Maintain Source Journal	Deposit Fund ID #	Enter the Document Number of the Deposit Fund.	Tab Key
	Prepare Date	Enter the prepare date in MM-DD-YYYY format.	Enter or Add

Journals 458, 459, 460 and 461 Procedure			
Step	**Prompt**	**Description / Action**	**Select or Enter**
Maintain Journal Entry	Amount	Enter the amount associated with the selected IRS account.	Enter or OK Button
		Review input data, if correct...	OK Button
	Repeat if additional deposit fund accounts are required. If finished, select...		Cancel Button
For all transfers, continue with:			
Maintain Source Journal		Review Input Data. If correct, select...	OK Button
		Repeat to enter additional transfers on the same journal, or select...	Cancel Button
Maintain Transaction Journal	Message	Select **Message** to enter up to 256 characters of audit trail information.	OK Button
	Post	Review input data. If correct...	Post Button

3.17.50.6.7
(09-11-2023)
Treasury Receivable, Accounting and Collection System (TRACS) Applications

(1) These journals are used to input the applications for the IPAC debit or credit documents. They also have the capability of recording deposit fund application and reclassification. This will allow you to do a complete or partial application for IPAC documents.

(2) When the original IPACD (disbursements) or IPACR (receipts) was recorded through the disbursement control journals, the document was assigned a unique document identifier.

(3) At the time of application, the amount of the original amount will be reduced with each application.

(4) The journals are designed with the option of entering several documents and using the reconciliation sheet (RS) to cumulate the application side of the journal. Refer to IRM 3.17.63.6.3 and IRM 3.17.63.6.4 for additional information.

(5) This is a list of documents that can be used for IPAC journals:

   a.   IPAC bill for TRACS
   b.   TRACS Listings
   c.   Form 813 - Document Register
   d.   Back-up Documents to Support the journal Transaction Needed
   e.   Form 3245 - Posting Voucher-Refund Cancellation or Repayment
   f.   Form 3809 - Miscellaneous Adjustment Voucher

(6)   Complete the following before going to the terminal for data input:

    a.   Verify the document number of the original IPACD or IPACR.
    b.   Balance all back-up documents to the TRACS document total for a complete application.
    c.   Verify that all back-up documents are received.
    d.   Check Deposit Fund Document Number.

(7)   These are valid accounts for TRACS Applications:

Valid Accounts for TRACS Applications		
Account Number	**DR/CR**	**Account Name**
IPACR (journal #469) (reversal accounts are opposite)		
4110	Credit	ECC Suspense for MF-BMF
4120	Credit	SPC Suspense for MF-BMF
4210	Credit	ECC Suspense for MF-IMF
4220	Credit	SPC Suspense for MF-IMF
4420	Credit	SPC Suspense for NMF
4620	Credit	Unidentified Remittances
4710	Credit	Offer-in-Compromise
4720	Credit	Sales of Seized Property
4730	Credit	Miscellaneous Deposit Funds
4970	Debit	Unapplied Refund Reversals
4975	Debit	Liability, DOJ Receipts
4985	Debit	IPACR Suspense
6310	Credit	Miscellaneous Fees
6330	Credit	Debtor Master File Offsets
6520	Credit	Refund of Tax; Interest
6800	Credit	Excess Collections
6950	Credit	DOJ Civil Debt Collection Holdback
Reclass		
2110	Debit	Withholding Revenue Receipts (20-0101)
2120	Debit	Individual Income Revenue Receipts (20-0110)
2130	Debit	Corporation Revenue Receipts (20-0111)
2140	Debit	Excise Revenue Receipts (20-0152)
2150	Debit	Estate; Gift Revenue Receipts (20-0153)

Valid Accounts for TRACS Applications		
2170	Debit	CTA Revenue Receipts (20-0130)
2180	Debit	FUTA Revenue Receipts (20-0121)
2340	Credit	Photocopy CrYr Refunds (20X5432.7)
2410	Debit	Photocopy CrYr Refunds (20X0903)
2420	Debit	Refund Repay Interest (20X0904)
2910	Credit	IPAC Receipts (20F3885.11)
2910	Debit	IPAC Receipts (20F3885.11)
2915	Debit	DOJ Receipts (20F3844)
2915	Credit	DOJ Receipts (20F3844)
4801	Debit	Approved Vouchers Payable Principal
5302	Credit	Photocopy PrYr Refunds (20X5432)
7002	Debit	Deposit Fund (20X6879)
IPACD (journal #470) (reversal accounts are opposite)		
4110	Debit	ECC Suspense for MF-BMF
4120	Debit	SPC Suspense for MF-BMF
4210	Debit	ECC Suspense for MF-IMF
4220	Debit	SPC Suspense for MF-IMF
4420	Debit	SPC Suspense for NMF
4620	Debit	Unidentified Remittances
4710	Debit	Offer-in-Compromise
4720	Debit	Sales of Seized Property
4730	Debit	Miscellaneous Deposit Funds
4970	Credit	Unapplied Refund Reversals
4975	Credit	Liability, DOJ Receipts
4985	Credit	IPACD Suspense
6310	Debit	Miscellaneous Fees
6520	Debit	Refund of Tax & Interest
6800	Debit	Excess Collections
Reclass		
2110	Debit	Withholding Revenue Receipts (20-0101)
2120	Debit	Individual Income Revenue Receipts (20-0110)
2130	Debit	Corporation Revenue Receipts (20-0111)
2140	Debit	Excise Revenue Receipts (20-0152)

Valid Accounts for TRACS Applications		
2150	Debit	Estate & Gift Revenue Receipts (20-0153)
2170	Debit	CTA Revenue Receipts (20-0130)
2180	Debit	FUTA Revenue Receipts (20-0121)
2410	Debit	Refund Repay Principal (20X0903)
2340	Credit	Photocopy CrYr Refunds (20X5432.7)
2420	Credit	Refund Repay Interest (20X0904)
2915	Debit	DOJ Receipts (20F3844)
2915	Credit	DOJ Receipts (20F3844)
4801	Debit	Approved Vouchers Payable Principal
5302	Credit	Photocopy PrYr Refunds (20X5432)
7002	Credit	Deposit Fund Receipts (20X6879)

(8)   This table describes the steps required to complete journal numbers 469 and 470.

Journals 469 and 470 Procedure			
Step	**Prompt**	**Description / Action**	**Select or Enter**
RACS Main Menu		Select **Accounting Application**.	Apply
Accounting Application Control Main Menu		Select **TRACS Applications**.	Tab or Apply
		Accept the highlighted current month or select the future month. From the Action Bar select...	Apply
RRACS Intermediate Menu		Select **IPACR Application** or **IPACD Application**.	Apply
Maintain Source Journal	Schedule Number	Enter the TRACS Schedule Number.	Tab Key
	Prepare Date	Enter appropriate date.	Tab Key
	Cycle	Select the Cycle from pop-up journal.	Enter or Add Button
Maintain Journal Entry	Amount	Enter amount associated with generated account.	OK Button
		Repeat if another account has an amount, if not...	Cancel Button
Maintain Source Journal		Review input data. If correct, select...	OK Button
Maintain Transaction Journal		Highlight/select necessary entry from the "Possible Source Journals" From the Action Bar select...	Action then Add
If Application:			
Maintain Source Journal		No input is necessary for this journal.	Enter or Add Button

Journals 469 and 470 Procedure			
Step	**Prompt**	**Description / Action**	**Select or Enter**
Maintain Journal Entry		Select the needed IRS Account.	Tab Key
	Amount	Enter the amount associated with the selected IRS account.	OK Button
		Repeat for each account that has an amount. When finished with required inputs, select...	Cancel Button
Maintain Source Journal		Review input data. If correct, select...	OK Button
		If information is not correct...	Edit or Delete Button
If OIC, Seizure or MISC Deposit Fund:			
Maintain Source Journal	Deposit Fund ID #	Enter the Deposit Fund document number.	Add Button
	Prepare Date	Enter date.	Add Button
Maintain Journal Entry	Area Office or Field Office	Select the appropriate Area Office or Field Office code from the pop-up journal.	Tab Key
	Amount	Enter the amount.	OK Button
Maintain Source Journal		Review input data. If correct, select...	OK Button
		If information is not correct...	Edit or Delete Button
If Reclass:			
Maintain Source Journal		Primary Add journal will appear. However, no input is necessary for this journal.	Enter or Add Button

Journals 469 and 470 Procedure			
Step	**Prompt**	**Description / Action**	**Select or Enter**
Maintain Journal Entry / Ledger Classification Journal		Select the needed IRS account.	Tab Key
	Amount	Enter the amount associated with the selected IRS account.	OK Button
		Repeat for each account that has an amount. The total debit and credit amounts must be equal. When finished with required inputs, select...	Cancel Button
Maintain Source Journal		Review input data. If correct, select...	OK Button
		If information is not correct...	Edit or Delete Button
If NTRR Line Data: See IRM 3.17.50.5.15 , *Net Tax Refund Report (NTRR) Line Data* for instructions			
When all Source Journals have been entered, continue with:			
Maintain Transaction Journal	Message	Select **Message** to enter up to 256 characters of audit trail information.	OK Button
	Post	Review input data. If correct, select...	Post Button

3.17.50.6.8
(09-10-2019)
Customer Account Data Engine 2 (CADE 2) Manual Input

(1) The CADE 2 Recap serves as the backup documentation for the CADE 2 journal.

(2) Complete the following before going to the terminal for data input:

    a.   Verify the CADE 2 Recap did not automatically post to RRACS.
    b.   Verify with the RACR (Reciprocal Accounting Control Record) for the correct cycle missing from RRACS.

(3) These are valid accounts for CADE 2 Recap.

Valid Accounts for CADE 2 Recap			
	Account Number	**DR/CR**	**Account Name**
CADE 2 Recap (journal #471)			

Line 121, Installment Fee	4210	Debit	ECC Suspense for Master File-IMF
	6001	Credit	Installment Agreement Liability
Line 122, Install Fee (-)	6001	Debit	Installment Agreement Liability
	4210	Credit	ECC Suspense for Master File-IMF
Line 175, Del, CR, STA, A	4210	Debit	ECC Suspense for Master File-IMF
	4520	Credit	Prepayment Credit - IMF
Line 175 -, Del, CR, STA, A	4520	Debit	Prepayment Credit - IMF
	4210	Credit	ECC Suspense for Master File-IMF
Line 176, Del, Not STA	1200	Debit	IMF Accounts Receivable
	4210	Credit	ECC Suspense for Master File-IMF
Line 176-, Del, Not STA	4210	Debit	ECC Suspense for Master File-IMF
	1200	Credit	IMF Accounts Receivable
Line 177, Del, DFRD STA	1200	Debit	IMF Accounts Receivable
	4210	Credit	ECC Suspense for Master File-IMF
Line 177-, Del, DFRD STA	4210	Debit	ECC Suspense for Master File-IMF
	1200	Credit	IMF Accounts Receivable
Line 178, Del, INST AGRMT	1200	Debit	IMF Accounts Receivable
	4210	Credit	ECC Suspense for Master File-IMF
Line 178-, Del, DFRD STA	4210	Debit	ECC Suspense for Master File-IMF
	1200	Credit	IMF Accounts Receivable
Line 179, Del, TDA STA	1200	Debit	IMF Accounts Receivable
	4210	Credit	ECC Suspense for Master File-IMF
Line 179-, Del, TDA STA	4210	Debit	ECC Suspense for Master File-IMF
	1200	Credit	IMF Accounts Receivable
Line 180, Del, UNCOL STA	1820	Debit	IMF Account Receivable, Inactive
	4210	Credit	ECC Suspense for Master File-IMF
Line 180-, Del, UNCOL STA	4210	Debit	ECC Suspense for Master File-IMF
	1820	Credit	IMF Account Receivable, Inactive
Line 181, Del, INACT STA	1200	Debit	IMF Accounts Receivable
	4210	Credit	ECC Suspense for Master File-IMF
Line 181-, Del, INACT STA	4210	Debit	ECC Suspense for Master File-IMF
	1200	Credit	IMF Accounts Receivable

Line 182, Del, OTHER STA	1200	Debit	IMF Accounts Receivable
	4210	Credit	ECC Suspense for Master File-IMF
Line 182-, Del, OTHER STA	4210	Debit	ECC Suspense for Master File-IMF
	1200	Credit	IMF Accounts Receivable
Line 184, Del, NON-TAX DB	1300	Debit	Non-Tax Accounts Receivable
	4210	Credit	ECC Suspense for Master File-IMF
Line 184-, Del, NON-TAX DB	4210	Debit	ECC Suspense for Master File-IMF
	1300	Credit	Non-Tax Accounts Receivable
Line 185, Del, NON-TAX DB	4210	Debit	ECC Suspense for Master File-IMF
	4521	Credit	Prepayment Credit - Non Tax
Line 185-, Del, NON-TAX DB	4521	Debit	Prepayment Credit - Non Tax
	4210	Credit	ECC Suspense for Master File-IMF

(4)   This table describes the steps required to complete journal #471.

Journal 471 Procedure			
Step	**Prompt**	**Description / Action**	**Select or Enter**
RACS Main Menu		Select **Accounting Application**.	Apply
Accounting Application Control Main Menu		Select **CADE 2 Recap Manual Input**.	Tab or Apply
	Account Period	Accept the highlighted current month or select the future month. From the Action Bar select...	Apply
Maintain Source Journal	Document Number	Enter the CADE 2 Recap Document Number.	Tab Key
	Prepare Date	Enter appropriate date.	Tab Key
	Cycle	Select the Cycle from pop-up journal.	Enter or Add Button
Maintain Journal Entry	Amount	Enter amount associated with generated account.	OK Button
	Ledger Classification	Select **CADE 2 Recap Line**.	OK Button
		Repeat for all CADE 2 Recap lines.	Cancel Button
Maintain Source Journal		Review input data. If correct, select...	OK Button
Maintain Transaction Journal	Message	Select **Message** to enter up to 256 characters of audit trail information.	OK Button
	Post	Review input data. If correct …	Post Button

3.17.50.6.9
(09-10-2019)
Confirm Transfers

(1) These Confirm Transfers journals control and journal the confirmation of Forms 2158 and 514- B.

(2) The following is a list of documents used to Confirm Transfers:

    a.   Confirm copy of Form 2158, Credit Transfer Voucher
    b.   Confirm copy of Form 514–B, Tax Transfer Schedule
    c.   In some cases, a telephone confirmation can be used

(3) Complete the following before going to the terminal for data input:

a. Review confirm copy for the proper information needed for input.
b. Determine if the confirm copy of Form 2158 is for revenue receipts or deposit funds.

(4) These are the valid accounts to confirm Transfers.

Valid Accounts to Confirm Transfers		
Account Number	**DR/CR**	**Account Name**
Confirm Revenue Receipt-CR (2158) (journal #446)		
4900	Debit	Revenue Credits In-Transit to Other SPC
6580	Credit	Revenue Credits Transferred To and From
Confirm Revenue Receipt-DR (2158) (journal #447)		
6580	Debit	Revenue Credits Transferred To and From
4900	Credit	Revenue Credits In-Transit to Other SPC
Confirm Deposit Fund-CR (2158) (journal #448)		
4740	Debit	Deposit Fund In-Transit
6590	Credit	Deposit Fund Credits Transfer To and From
Confirm Deposit Fund-DR (2158) (journal #449)		
4740	Credit	Deposit Fund In-Transit
6590	Debit	Deposit Fund Credits Transfer To and From
Confirm Account Transfer Out-DR (514B) (journal #465)		
6200	Debit	Taxpayer Account Transferred
1400	Credit	Tax Account Transferred Out
Confirm Acct. Transfer Out-CR (514B) (journal #466)		
1400	Debit	Tax Account Transferred Out
6200	Credit	Taxpayer Account Transferred

(5) This table describes the steps required to complete journals 446, 447, 448, 449, 465 and 466.

Journals 446, 447, 448, 449, 465 and 466 Procedure			
Step	**Prompt**	**Description / Action**	**Select or Enter**
RACS Main Menu		Select **Accounting Application**.	Apply
Accounting Application Control Main Menu	Account Period	Accept the highlighted current month or select the future month. From the Action Bar select...	Apply
	Confirm	Select the appropriate "Confirm" transaction from the list box.	Apply
Maintain Source Journal	Document #	Enter the Document Number. The number must match the number used on the original journal.	Tab Key
	Confirm Date	Enter the Confirm Date in MM-DD-YYYY format.	Enter or OK Button
Maintain Journal Entry	Amount	Enter the amount associated with the journal being confirmed.	Enter or Add Button
Maintain Source Journal		Review input data. If correct, select...	Enter or Add Button
		Repeat for each Confirmed Voucher. When all vouchers have been confirmed.	Cancel Button
		If information is not correct...	Edit or Delete Button
Maintain Transaction Journal	Message	Select **Message** to enter up to 256 characters of audit trail information.	OK Button
	Post	Review input data. If correct…	Post Button

3.17.50.6.10
(09-10-2019)
Erroneous Refunds

(1) The Erroneous Refund journals provide for the individual control and journalizing of erroneous refund case files. This occurs after specifying the necessary recovery type.

(2) When an Erroneous Refund is established in Account 1510 and repayment is not made, additional collection procedures may be necessary.

(3)   There are several types of Erroneous Refunds: Court Case (Account 1530), Criminal Investigations (CI) Court Ordered (Account 1535), Payment Over Cancellation (Account 1543), Non-Court Case (Account 1540), and Identity theft Erroneous Refunds (Account 1545).

(4)   Each case is controlled with a unique Document Number on Form 3809. This document number enables individual case tracking from inception to completion.

(5)   These are the valid accounts for Erroneous Refund case files.

Valid Accounts for Erroneous Refund Case Files		
Account Number	**DR/DR**	**Account Name**
Erroneous Refund (journal #480) (opposite is available to reverse Court Case)		
1510	Debit	Other Receivable, Reg
1530	Debit	Court Case Erroneous Refund (Credit to clear Court Case)
1540	Debit	Non-Court Case Erroneous Refund (Credit to clear Court Case)
1543	Debit	Payment Over Cancellation
1545	Debit	Set-Up ID Theft
1545	Credit	Close ID Theft
1510	Credit	Other Receivables Regular (Debit to clear Court Case)
4120	Credit	SPC Suspense for MF-BMF (Debit to clear Court Case)
4220	Credit	SPC Suspense for MF-IMF (Debit to clear Court Case)
4252	Credit	SPC Suspense for MF-IRAF (Debit to clear Court Case)
4420	Credit	SPC Suspense for NMF (Debit to clear Court Case)
Non-Payment of Erroneous Refund (journal #485)		
4910	Debit	Disbursement, Loss
1530	Credit	Court Case Erroneous Refund
1535	Debit	CI Court Ordered
1540	Credit	Non-Court Case Erroneous Refund
Clear Erroneous Refund (journal #490)		
Write-Off		
6600	Debit	Accounts Cleared, Statute
4910	Credit	Disbursement, Loss
Relief		
6920	Debit	Disbursement Write-Off
4910	Credit	Disbursement, Loss

Valid Accounts for Erroneous Refund Case Files		
ID Theft Non Payment		
6905	Debit	ID Theft Err Refund W/O
1545	Credit	ID Theft Erroneous Refund
Reimbursement (IPAC)		
4970	Debit	Unapplied Refund Reversal

(6)   This table describes the steps required to complete journal numbers 480, 485 and 490.

Journals 480, 485 and 490 Procedure			
Step	**Prompt**	**Description / Action**	**Select or Enter**
RACS Main Menu		Select **Accounting Application**.	Apply
Accounting Application Main Menu	Record	Select **Erroneous Refund, Non Payment of Erroneous Refund,** or **Clear Erroneous Refund**.	Tab or Apply
	Account Period	Accept the highlighted current month or select the future month. From the Action Bar select...	Apply
Maintain Source Journal	Document Number	Enter the number assigned to the erroneous refund.	Tab Key
	Prepare Date	Enter the date in MM-DD-YYYY format.	Enter or Add Button
Maintain Journal Entry		Select the appropriate Ledger Classification.	Tab Key
	Amount	Enter the amount associated with the selected IRS account.	OK Button
		Repeat if another erroneous refund has an amount, or select...	Cancel Button
Maintain Source Journal		Review input data. If correct, select...	OK Button
		If information is not correct...	Edit or Delete Button
If Non-Payment of Erroneous Refund, continue with:			
Maintain Transaction Journal		Select **Court Case, Non-Court Case, or ID Theft** from the Possible Source Journals. From the Action Bar select...	Action then Add
Maintain Source Journal	Document Number	Enter Case Number.	Tab Key
	Prepare Date	Enter date in MM-DD-YYYY format.	

Journals 480, 485 and 490 Procedure			
Step	**Prompt**	**Description / Action**	**Select or Enter**
Maintain Journal Entry		Select **Court Case**, **Non-Court Case Erroneous Refund, or ID Theft Err Refund**.	Tab Key
	Amount	Enter the amount associated with the selected IRS account.	OK Button
		Repeat if another account has an amount. If other accounts are available but not required	Cancel Button
Maintain Source Journal		Review input data. If Correct, select...	OK Button
In all cases, continue with:			
Maintain Transaction Journal	Message	Select **Message** to enter up to 256 characters of audit trail information.	OK Button
	Post	Review input data. If correct...	Post Button

3.17.50.6.11
(09-01-2021)
Informant Rewards

(1) The journals in this subsection are used to input the applications for Informant Rewards.

(2) The following is a list of documents used to confirm transfers:

- Memorandum from chief examination to chief quality assurance and management support, requesting funds transfer to 20X5433.1.

(3) Review documents for the proper information needed before going to the terminal for data input.

(4) These are the valid accounts for Informant Rewards.

Valid Accounts for Informant Rewards		
Account Number	**DR/CR**	**Account Name**
To Set Up Informant Reward (journal #495)		
6900	Debit	Adj & Reclass Rev Receipts
4755	Credit	Informant Reward

Valid Accounts for Informant Rewards		
Reclass		
2110	Credit	Withholding Revenue Receipts (20-0101)
2120	Credit	Individual Income Revenue Receipts (20-0110)
2130	Credit	Corporation Revenue Receipts (20-0111)
2140	Credit	Excise Revenue Receipts (20-0152)
2150	Credit	Estate & Gift Revenue Receipts (20-0153)
2170	Credit	CTA Revenue Receipts (20-0130)
2180	Credit	FUTA Revenue Receipts (20-0121)
7004	Debit	Informant Reward receipt
To Offset Informant Reward (journal #496)		
4755	Debit	Informant Reward
4120	Credit	SPC Suspense, BMF
4220	Credit	SPC Suspense, IMF
4420	Credit	SPC Suspense, NMF
6900	Credit	Adj & Reclass Rev Receipts
Reclass		
2110	Debit	Withholding Revenue Receipts (20-0101)
2120	Debit	Individual Income Revenue Receipts (20-0110)
2130	Debit	Corporation Revenue Receipts (20-0111)
2140	Debit	Excise Revenue Receipts (20-0152)
2150	Debit	Estate & Gift Revenue Receipts (20-0153)
2170	Debit	CTA Revenue Receipts (20-0130)
2180	Debit	FUTA Revenue Receipts (20-0121)
7004	Credit	Informant Reward

(5)   This table describes the steps required to complete journal numbers 495 and 496.

Journals 495 and 496 Procedure			
Step	**Prompt**	**Description / Action**	**Select or Enter**
RACS Main Menu		Select **Accounting Application**.	Apply
Accounting Application Main Menu	Record	Select **Informant Reward** or **Informant Reward Offset**.	Tab or Apply
	Account Period	Accept the highlighted current month or select the future month. From the Action Bar select...	Apply
Maintain Source Journal	Case Number	Enter the number assigned to the informant reward.	Tab Key
	Prepare Date	Enter the date in MM-DD-YYYY format.	Enter or Add Button
Maintain Journal Entry	Amount	Enter the amount associated with the selected IRS account.	OK Button
		Review input data. If correct, select...	OK Button
		If information is not correct...	Edit or Delete Button
Maintain Source Journal		Repeat if there is another case with money, or select...	Cancel Button
In all cases, continue with:			
Maintain Transaction Journal	Message	Select **Message** to enter up to 256 characters of audit trail information.	OK Button
	Post	Review input data. If correct...	Post Button

3.17.50.7
(09-10-2019)
Agency Transfer Control Main Menu

(1) These journals are used to record unreconciled amounts related to Disbursement Transactions received from FMS.

(2) The journal numbers are in the 2XX series.

(3) Following are the valid accounts for the journal voucher entries (increase and decrease).

Valid Accounts for Journal Voucher Entries		
Account Number	**DR/CR**	**Account Name**
JVINC 20F3880 (journal #236)		
2410	Debit	Refund Repay Principal (20X0903)
4810	Debit	Liability Budget Clearing
4810	Credit	Liability Budget Clearing (20F3880)
4970	Credit	Unapplied Refund Reversals
JVDEC 20F3880 (journal #239)		
4810	Debit	Liability Budget Clearing (20F3880)
4970	Debit	Unapplied Refund Reversals
2410	Credit	Refund Repay Principal (20X0903)
4810	Credit	Liability Budget Clearing (20F3880)

(4)   This table describes the steps required to complete journal numbers 236 and 239.

		Journals 236 and 239 Procedure	
Step	**Prompt**	**Description/Action**	**Select or Enter**
RACS Main Menu		Highlight/select **Agency Transfer**.	Apply
Agency Transfer Control Main Menu	Record	Select **JVINC** or **JVDEC**.	Apply
	Account Period	Accept the highlighted current month or select the future month. From the Action Bar select...	Apply
RRACS Intermediate Menu		Select needed Treasury Account Symbol.	Apply
Maintain Source Journal	Document #	Enter the Document number.	Add Button
Maintain Journal Entry	Amount	Enter the amount associated with the selected IRS account.	Enter or OK Button
Maintain Source Journal		Review input data. If correct, select...	OK Button
		If information is not correct...	Edit or Delete Button
Maintain Transaction Journal	Message	Select **Message** to enter up to 256 characters of audit trail information.	OK Button
	Post	Review input data. If correct...	Post Button

3.17.50.8
(09-10-2019)
Assessment Control Main Menu

(1) These journals are used to record MF and NMF manual assessments and NMF abatements.

(2) The journal numbers used are in the 6XX series and the 8XX series for manual assessment certificates.

(3) The valid accounts are listed under each of the following subsections.

3.17.50.8.1
(09-10-2019)
Assessments

(1) The Assessment journals are used to record manual assessments, either for MF or NMF accounts.

(2) These are valid accounts for Assessments (Reversals are also available).

Valid Accounts for Assessments			
Debit		**Credit**	
1314	NMF Tax Straddles	6110	Withholding Tax Assessments- TAX
1321	NMF Notice	6111	Withholding Tax Assessments- PEN
1322	NMF Taxpayer Delinquent Accounts	6112	Withholding Tax Assessments-INT
1324	TDA Deferral (Queue)	6120	Ind. Income Tax Assessments-TAX
1360	NMF Installment Agreement	6121	Ind. Income Tax Assessments- PEN
1371	NMF Offers in Compromise	6122	Ind. Income Tax Assessments-INT
1389	NMF Suspense	6130	Corporation Tax Assessments-TAX
1510	Other Receivables, Reg.	6131	Corporation Tax Assessments-PEN
1600	Manual Assessments, Transit Account	6132	Corporation Tax Assessments-INT
1830	NMF Accounts Receivable, Inactive	6140	Excise Tax Assessments-TAX
4120	SPC Suspense for MF-BMF	6141	Excise Tax Assessments-PEN
4220	SPC Suspense for MF-IMF	6142	Excise Tax Assessments-INT
4420	SPC Suspense for NMF	6150	Estate & Gift Tax Assessment-TAX
6550	Withholding Tax Payments Credited	6151	Estate & Gift Tax Assessment-PEN
6560	Other Credits Allowed	6152	Estate & Gift Tax Assessment-INT
6170	CTA Tax Assessments-TAX	6180	FUTA Tax Assessments-TAX
6171	CTA Tax Assessment-PEN	6181	FUTA Tax Assessments-PEN
6172	CTA Tax Assessments-INT	6182	FUTA Tax Assessments-INT

(3)   This table describes the steps required to complete journal numbers 610-686 and 810-886.

Journals 610-686 and 810-886 Procedure			
Step	**Prompt**	**Description / Action**	**Select or Enter**
RACS Main Menu		Highlight/select **Assessments**.	Apply
Assessment Control Main Menu	Record	Select/highlight the assessment type.	Tab Key
	Account Period	Accept the highlighted current month or select the future month. From the Action Bar select...	Apply
RRACS Intermediate Menu		Select the needed tax class category.	Apply
Maintain Source Journal	Certificate #	Enter the certificate number. **(Manual assessments only)**	Tab Key
	Assessment Date	Enter the Assessment Date in MM-DD-YYYY format. For "Regular Current" or "Regular Deficiency "assessments, next Monday's date is generated. Normal assessment dates cannot be earlier than the current date. Manual assessment dates cannot be later than the current date.	Enter or Add Button (Tab for jeopardy assessments)
	Principal Taxpayers	For jeopardy assessments only, enter the number of principal taxpayers.	Enter or Add Button

Journals 610-686 and 810-886 Procedure			
Step	**Prompt**	**Description / Action**	**Select or Enter**
Maintain Journal Entry	Items	Enter the number of Items.	Tab Twice
	DLN / RS #	Input the DLN or Reconciliation Schedule (RS) number.	OK Button
		Highlight/select **Tax, Penalty, or Interest**.	Tab twice
	Amount	Enter the amount for the selected category.	OK Button
		Repeat for each category that has an amount. The DLN/RS# is generated from the "items" record. When finished with required inputs, select...	Cancel Button
Maintain Source Journal		To enter additional assessments on this journal, select...	Add Button
		When finished, review input data. If correct...	OK Button
Maintain Transaction		Highlight/select **Application** from the Possible Source Journals. From the Action Bar select...	Action then Add
Maintain Source Journal	RS#	Enter the RS number. **This is an optional entry field.	Enter or Add Button
Maintain Journal Entry		Highlight/select the needed IRS account.	Tab Key
	Amount	Enter the amount for the selected IRS account.	OK Button
		Repeat for each account that has an amount. Then select...	Cancel Button
Maintain Source Journal		Review input data, If correct, select...	OK Button
		If information is not correct...	Edit or Delete Button

Journals 610-686 and 810-886 Procedure			
Step	**Prompt**	**Description / Action**	**Select or Enter**
Maintain Transaction Journal	Message	Select **Message** to enter up to 256 characters of audit trail information.	OK Button
	Post	Review input data. If correct...	Post Button

3.17.50.8.2
(09-10-2019)
Abatements / Erroneous Abatements

(1)   The Abatement journals are used to record Non-Master File abatements. The Erroneous Abatement journals are used to record the reversal of a Non-Master File Abatement.

(2)   These are the valid accounts for Abatements and Erroneous Abatements.

Valid Accounts for Abatements and Erroneous Abatements		
Account Number	**DR/CR**	**Account Name**
Abatement (journal #691)		
6510	Debit	Overassessment Credited
4440	Credit	Assessment and Abatement Suspense - NMF
Erroneous Abatement (journal #692)		
4440	Debit	Assessment and Abatement Suspense - NMF
6510	Credit	Overassessment Credited

(3)   This table describes the steps required to complete journal numbers 691 and 692.

Journals 691 and 692 Procedure			
Step	**Prompt**	**Description / Action**	**Select or Enter**
RACS Main Menu		Highlight/select **Assessments**.	Apply
Assessment Control Main Menu	Record	Select **Abatement** or **Erroneous Abatement**.	Tab Key
	Account Period	Accept the highlighted current month or select the future month. From the Action Bar select...	Apply
Maintain Source Journal	RS / Document #	Enter the RS or Document Number. For erroneous abatements, the number must match the number of a previous assessment.	Tab Key
	Prepare Date	Enter the Prepare Date in MM-DD-YYYY format.	Enter or Add Button
Maintain Journal Entry	Amount	Enter the Amount associated with the generated IRS accounts.	OK Button
Maintain Source Journal		Review input data, If correct, select...	OK Button
		If information is not correct...	Edit or Delete Button
		Repeat to enter additional abatements or erroneous abatements for the same journal, or select...	Cancel Button
Maintain Transaction Journal	Message	Select **Message** to enter up to 256 characters of audit trail information.	OK Button
	Post	Review input data. If correct...	Post Button

3.17.50.8.3
(09-10-2019)
Non-Tax Assessment and Non-Tax Abatement (Ogden CFO RACS Unit only)

(1)   The Assessment and Abatement journals are used to record non-tax revenue assessments and abatements. These accounts and journals are used to record Arbitrage Assessments and Abatements. These will not be on the assessment or abatement reports.

(2)   These are valid accounts for Non-Tax Assessments (journal #690).

Valid Accounts for Non-Tax Assessments		
Account Number	**DR/CR**	**Account Name**
Arbitrage Assessment		
4110	Debit	ECC Suspense for Master File-BMF (reverse will be opposite)
6010	Credit	Arbitrage Revenue (reverse will be opposite)
Arbitrage Penalty		
4110	Debit	ECC Suspense for Master File-BMF (reverse will be opposite)
6011	Credit	Arbitrage Penalty Revenue (reverse will be opposite)

(3)   These are valid accounts for Non-Tax Abatements (journal 695).

Valid Accounts for Non-Tax Abatements		
Account Number	**DR/CR**	**Account Name**
Arbitrage Abatement		
6510	Debit	Overassessment Credited
4110	Credit	ECC Suspense for Master File-BMF
Reverse Abatement		
4110	Debit	ECC Suspense for Master File-BMF
6510	Credit	Overassessment Credited

3.17.50.9
(09-10-2019)
Deposit Control Main Menu

(1)   The journals in this subsection are used to record Deposit Tickets (DT) and Debit Vouchers (DV) for revenue receipt money and miscellaneous funds, such as: Conscience Fund, User Fees, Miscellaneous Receipts, Photocopy Fees, Refund Repayments and Contributions to Reduce the Public Debt.

(2)   The recovery of losses previously documented and the discovery of any new shortages or losses and deposit fund monies are also on these journals.

(3)   The reclassification of money associated with the deposits entered is also included.

(4)   The journal numbers in this chapter are in the 2XX series.

(5)   A **Source Code** must be selected for each DT entered. **Edit** cannot be used to change once the Source Code has been selected and the journal entries entered. That DT must be deleted and re-entered using the correct Source Code.

(6)   The following is a list of valid source codes:

Source Codes	
Source Code	**Source Code Name**
DDIA	Direct Deposit Installment Agreement
EFTPS	Electronic Federal Tax Payment System includes FPLP (OSPC only)
IDRS	Integrated Data Retrieval System
ISRP	Integrated Submission and Remittance Processing
Lockbox	Lockbox
RRB	Railroad Retirement Board
SC Manual	Service Center Manual
SITLP	State Income Tax Levy Program

(7) A **State** must be selected for each item applied to Contributions to Reduce the Public Debt.

3.17.50.9.1
(09-01-2021)
Deposit

(1) The Deposit journals are used to record DTs for both Revenue, Miscellaneous and EFTPS (MSC Only) Collections.

(2) These are the valid debit accounts for Deposit(s) on journal 210.

Valid Debit Accounts for Deposit(s)		
2110		Withholding Revenue Receipt (20-0101)
2120		Individual Income Revenue Receipt (20-0110)
2130		Corporation Revenue Receipts (20-0111)
2140		Excise Revenue Receipts (20-0152)
2150		Estate & Gift Revenue Receipt (20-0153)
2170		CTA Revenue Receipt (20-0130)
2180		FUTA Revenue Receipt (20-0121)
2305		Unclaimed Funds (20-1060.19)
2310		Treaty Country Receipts (20-3220.19)
2315		Arbitrage Receipt (20-3220.19)
2320		Miscellaneous Receipt (20-3220.19)
2325		MISC Forfeiture Receipt (20-1099.19)
2330		EP/EO User Fee (20-2411)
2335		EO User Fee Increase (20X5432.5)
2340		Photocopy CrYr Refunds (20X5432.7)
2345		Presidential Election Campaign (20X5081.1)

Valid Debit Accounts for Deposit(s)		
2350		Public Debt (20X5080.1)
2355		Federal Court Ordered Restitution (20-3220.19)
2360		Conscience Fund (20-1210)
2365		LIFO (20-3220.19)
2370		Mortgage Subsidy. Bond Receipt (20-3220.19)
2380		Original Installment Agreement (20X5432.1)
2385		Reinstatement Installment Agreement (20X5432.3)
2395		Enrolled Agent (20X5432.4)
2410		Photocopy PrYr Refunds (20X0903)
2420		Refund Repay Interest (20X0904)
7002		Deposit Fund Receipt (20X6879.09)
7009		Insolvency (20F3820)
Accounting Application		
1510	Credit	Other Receivables, Regular
1710	Credit	Dishonored Checks
1720	Credit	Dishonored Checks, ADJ
4120	Credit	SPC Suspense for MF-BMF
4125	Credit	EFTPS Suspense for BMF
4220	Credit	SPC Suspense for MF-IMF
4225	Credit	EFTPS Suspense for IMF
4255	Credit	EFTPS Suspense for IRAF
4420	Credit	SPC Suspense for NMF
4425	Credit	EFTPS Suspense for NMF
4620	Credit	Unidentified Remittances
4765	Credit	EFTPS MISC Suspense
6310	Credit	Miscellaneous Fee *
6400	Credit	MISC Revenue Collection **
6800	Credit	Excess Collection
6801	Credit	Expired External Leads
Deposit Fund		
4710	Credit	Offer-In-Compromise ***
4720	Credit	Sale of Seized Property ***

Valid Debit Accounts for Deposit(s)		
4730	Credit	Miscellaneous Deposit Fund ***
Balance with 2320, 2330, 2335, 2340, 2380, 2385, 2395		
Balance with 2310, 2325, 2345, 2350, 2355, 2360, 2370		
Balance with 7002		
Loss/Recovery		
7610	Debit	Embezzlement & Theft (CR for Recovery (20-0110))
7620	Debit	Unexplained Loss (Credit for Recovery (20-0110))
7650	Debit	Deposit Discrepancy (CR for Recovery (20-0110))
Erroneous Refund		
1530	Credit	Court Case, Erroneous Refund
1540	Credit	Non-Court Case, Erroneous Refund
ID Theft Erroneous Refund		
1545	Credit	ID Theft Erroneous Refund
Unapplied Bank Leads		
4971	Credit	Unapplied External Leads
Reclass		
2110		Withholding Revenue Receipt (20-0101)
2120		Individual Income Revenue Receipt (20-0110)
2130		Corporation Revenue Receipts (20-0111)
2140		Excise Revenue Receipts (20-0152)
2150		Estate & Gift Revenue Receipt (20-0153)
2170		CTA Revenue Receipt (20-0130)
2180		FUTA Revenue Receipt (20-0121)
2305		Unclaimed Funds (20-1060.19)
2310		Treaty Country Receipts (20-3220.19)
2315		Arbitrage Receipt (20-3220.19)
2320		Miscellaneous Receipt (20-3220.19)
2325		MISC Forfeiture Receipt (20-1099)
2330		EP/EO User Fee (20-2411)
2335		EO User Fee Increase (20X5432.5)

Valid Debit Accounts for Deposit(s)		
7001		EFTPS Unclassified (20F3820)
2340		Photocopy CrYr Refunds (20X5432.7)
2345		Presidential Election Campaign (20X5081.1)
2350		Public Debt (20X5080.1)
2355		Federal Court Ordered Restitution (20-3220.19)
2360		Conscience Fund (20-1210)
2365		LIFO (20-3220.19)
2370		Mortgage Subsidy Bond Receipt (20-3220.19)
2380		Original Installment Agreement (20X5432.1)
2385		Reinstatement Installment Agreement (20X5432.3)
2395		Enrolled Agent (20X5432.4)
2410		Photocopy PrYr Refunds (20X0903)
2420		Refund Repay Interest (20X0904)
2600		Oil Spill Receipts (20X8185)
2900		Child Support Receipts (75X6288)
7002		Deposit Fund Receipt (20X6879.09)
7003		Anti-Drug Receipts (20X5099.1)

(3) This table describes the steps required to complete journal #210.

Journal 210 Procedure			
Step	**Prompt**	**Description / Action**	**Select**
RACS Main Menu		Highlight/select **Deposit**.	Apply
Deposit Control Main Menu	Record	Select **Deposit**.	Tab or Apply
	Account Period	Accept the highlighted current month or select the future month. From the Action Bar select...	Apply
Maintain Source Journal	Treasury #	Enter the deposit ticket Treasury Number.	Tab Key
	Prepare Date	Enter the date in MM-DD-YYYY format.	Enter or Add Button
	Trace ID	Enter "X" (until further notice).	Tab Key
	Total Amount	Enter the Total Deposit Ticket amount.	Tab Key
	Source Code	Select and highlight the appropriate Source code from the pop-up journal. When the journal entry is completed the Source Code cannot be changed.	Add Button
		Repeat for each deposit ticket. When finished.	Cancel Button
Maintain Journal Entry		Select/highlight the needed IRS debit account.	Tab Key
	State	Select and highlight a State Code from the pop-up journal only if Public Debt has been selected.	Tab Key
	Amount	Enter the amount associated with the selected IRS account.	OK Button
		Repeat for each account that has an amount. When finished with required data input, select...	Cancel Button

Journal 210 Procedure			
Step	**Prompt**	**Description / Action**	**Select**
Maintain Source Journal		Review input data. If correct, select...	OK Button
		Repeat for each **Deposit Ticket**. When finished.	Cancel Button
Maintain Transaction Journal		Highlight/select an entry from the Possible Source Journals instructions.	Action then Add
If Application:			
Maintain Source Journal	RS#	Enter the RS Number.	Add Button
Maintain Journal Entry		Select the needed IRS credit account.	Tab Key
	Amount	Enter the amount associated with the selected IRS account.	OK Button
		Repeat for each account that has an amount. When finished with required data input, select...	Cancel Button
If Reclass:			
Maintain Source Journal		No input is necessary for this journal.	Add Button
Maintain Journal Entry		Select the needed IRS account.	Tab Key
	Amount	Enter the amount associated with the selected IRS account. The sum of the debit amounts must equal the sum of the credits.	OK Button
		Repeat for each account that has an amount. When finished with required data input, select...	Cancel Button
If OIC, Seizure or MISC Deposit Fund:			

Journal 210 Procedure			
Step	**Prompt**	**Description / Action**	**Select**
Maintain Source Journal	Deposit Fund ID#	Enter the ID Number of the Deposit Fund and Prepare Date.	Add Button
Maintain Journal Entry	Area Office or Field Office	Enter the Area Office or Field Office of the OIC, Seizure, or MISC Deposit Fund.	Tab Key
	Amount	Enter the amount associated with the selected IRS account.	OK Button
		Repeat for each account with an amount. When finished.	Cancel Button
If Embezzlement and Theft, Unexplained Loss, Deposit Discrepancy, Erroneous Refund, ID Theft Erroneous Refund:			
Maintain Source Journal	Document #	Enter the number assigned to the document and prepare date.	Add Button
Maintain Journal Entry	Ledger Classification	Select/highlight the IRS account from the list box.	Tab Key
	Area or Field Office	Select area or field office code from list box.	Tab Key
	Amount	Enter the amount associated with the selected IRS account.	OK Button
		Repeat for each account with an amount. When finished...	Cancel Button
For ALL Deposit journals, continue with:			
Maintain Source Journal		Review input data. If correct, select...	OK Button
Maintain Transaction Journal	Message	Select **Message** to enter up to 256 characters of audit trail information.	OK Button
	Post	Review input data. If correct...	Post Button

| 3.17.50.9.2
(09-10-2019)
Debit Voucher (DV) and DV Adjustment | (1) | The debit journals are used to record DVs for both revenue and miscellaneous collections. |

| 3.17.50.9.2.1
(09-10-2019)
Debit Voucher (DV) | (1) | These are the valid accounts for DV (journal #220). |

Valid Accounts for DV		
Account Number	**DR/CR**	**Account Name**
1710	Debit	Dishonored Checks
2110	Credit	Withholding Revenue Receipt (20-0101)

| 3.17.50.9.2.2
(09-10-2019)
Debit Voucher (DV) Adjustment | (1) | These are the valid accounts for DV Adjustment (journal #221). |

Valid Accounts for DV Adjustment		
Account Number	**DR/CR**	**Account Name**
2110	Debit	Withholding Revenue Receipt (20-0101)
Application		
1710	DR/CR	Dishonored Checks
1720	DR/CR	Dishonored Checks, ADJ
4120	Debit	SPC Suspense for MF-BMF
4125	Debit	EFTPS Suspense for BMF
4220	Debit	SPC Suspense for MF-IMF
4225	Debit	EFTPS Suspense for IMF
4255	Debit	EFTPS Suspense for IRAF
4425	Debit	EFTPS Suspense for NMF
6700	Debit	Foreign Check Collection Costs
Reclass		
2110	DR/CR	Withholding (20-0101)
2120	DR/CR	Ind. Income Rev Receipt (20-0110)

Valid Accounts for DV Adjustment		
2130	DR/CR	Corp. Revenue Receipt (20-0111)
2140	DR/CR	Excise Revenue Receipt (20-0152)
2150	DR/CR	Estate & Gift Revenue Receipt (20-0153)
2170	DR/CR	CTA Revenue Receipt (20-0130)
2180	DR/CR	FUTA Revenue Receipt (20-0121)
7001	DR/CR	EFTPS Unclassified (20F3820)

(2)   This table describes the steps required to complete journal #221.

Journal 221 Procedure			
Step	**Prompt**	**Description / Action**	**Select**
RACS Main Menu		Highlight/select **Deposit**.	Apply
Deposit Control Main Menu	Record	Select **Debit Voucher**.	Tab or Apply
	Account Period	Accept the highlighted current month or select the future month. From the Action Bar select...	Apply
Maintain Source Journal	Treasury #	Enter the Treasury number.	Tab Key
	Prepare Date	Enter the Prepare Date in MM-DD-YYYY format.	Tab Key
	Trace ID	Enter "X" (until further notice).	Add Button
Maintain Journal Entry	Amount	Enter the amount associated with the debit voucher.	OK Button
Maintain Source Journal		Review input data. If correct, select...	OK Button
		If information is not correct, see **Introduction** for "Edit and Delete" Buttons.	Edit or Delete Button
		Repeat for each Debit Voucher. When finished.	Cancel Button
Maintain Transaction Journal	Message	Select **Message** to enter up to 256 characters of audit trail information.	OK Button
	Post	Review input data. If correct...	Post Button

Journal Debit Voucher Adjustment Procedure			
Step	**Prompt**	**Description / Action**	**Select**
RACS Main Menu		Highlight/select **Deposit**.	Apply
Deposit Control Main Menu	Record	Select **Debit Voucher Adjustment**.	Tab or Apply
	Account Period	Accept the highlighted current month or select the future month. From the Action Bar select...	Apply
Maintain Source Journal	Treasury #	Enter the Treasury number.	Tab Key
	Prepare Date	Enter the Prepare Date in MM-DD-YYYY format.	Tab Key
	Trace ID	Enter "X" (until further notice).	Add Button
Maintain Journal Entry	Amount	Enter the amount associated with the generated credit account 2110.	OK Button
Maintain Source Journal		Review input data. If correct, select...	OK Button
		Repeat for each **Debit Voucher**. When finished...	Cancel Button
Maintain Transaction Journal		Highlight/select **Application** from the Possible Source Journals. From the Action Bar, select...	Action then Add
Maintain Source Journal		Primary add journal will appear; however, no input is necessary for this journal.	Add Button
Maintain Journal Entry		Select the needed IRS Account.	Tab Key
	Amount	Enter the amount associated with the selected IRS account.	OK Button
		Repeat for each account that has an amount. When finished with required data inputs, select...	Cancel Button

Journal Debit Voucher Adjustment Procedure			
Step	**Prompt**	**Description / Action**	**Select**
Maintain Source Journal		Review input data. If correct, select...	OK Button
		If information is not correct, see **Introduction** for "Edit and Delete" Buttons.	Edit or Delete Button
Maintain Transaction Journal	Message	Select **Message** to enter up to 256 characters of audit trail information.	OK Button
	Post	Review input data. If correct...	Post Button

3.17.50.9.3
(09-10-2019)
Confirm Deposits

(1) The journals in this subsection are used to record the confirmations of DTs and are used as a back-up for CIR (formerly CASHLINK) match.

(2) There are no valid accounts for Confirm Deposits. Use journal #211 for manual confirmations.

(3) This table describes the steps required to complete journal #211.

Journal 211 Procedure			
Step	**Prompt**	**Description / Action**	**Select**
RACS Main Menu		Highlight/select **Deposit**.	Apply
Deposit Control Main Menu	Account Period	Accept the highlighted current month or select the future month. From the Action Bar select...	Apply
	Confirm	Select **Confirm Deposit** from the Confirm box.	Apply
Maintain Source Journal	Treasury #	Enter the Treasury number. This number must match the number used on the deposit journal.	Tab Key
	Confirm Date	Enter the date in MM-DD-YYYY format. When the field is filled, the prompt automatically moves to the amount field.	(Automatic Tab)
	Total Amount	Enter the Total Amount.	OK Button
	Repeat for each Deposit Ticket. When finished with required data input, select...		Cancel Button
Maintain Transaction Journal	Message	Select **Message** to enter up to 256 characters of audit trail information.	OK Button
	Post	Review input data. If correct...	Post Button

3.17.50.9.4
(09-01-2021)
Reclassify

(1) The journals in this subsection are used to record the reclassification of the original classification of revenue receipts received and transferred between tax classes or other types of funds.

(2) These are the valid debit and credit accounts for the Reclass (journal #250).

Valid Accounts for Reclass	
Account Number	**Account Name**
2110	Withholding Revenue Receipts (20-0101)
2120	Ind. Income Revenue Receipt (20-0110)

2130	Corp. Revenue Receipt (20-0111)
2140	Excise Revenue Receipt (20-0152)
2150	Estate and Gift Revenue Receipt (20-0153)
2170	CTA Revenue Receipt (20-0130)
2180	FUTA Revenue Receipt (20-0121)
2305	Unclaimed Funds (20-1060.19)
2310	Treaty Country Receipts (20-3220.19)
2315	Arbitrage Receipt (20-3220.19)
2320	Miscellaneous Receipt (20-3220.19)
2325	MISC Forfeiture Receipt (20-1099)
2330	EP/EO User Fee (20-2411)
2335	EO User Fee Increase (20X5432.5)
2340	Photocopy CrYr Refunds (20X5432.7)
2345	Presidential Election Campaign (20X5081.1)
2350	Public Debt (20X5080.1)
2355	Federal Court Ordered Restitution (20-3220.19)
2360	Conscience Fund (20-1210)
2365	LIFO (20-3220.19)
2370	Mortgage Subsidy Bond Receipt (20-3220.19)
2375	Informant Receipts (20X5433)
2380	Original Installment Agreement (20X5432.1)
2385	Reinstatement Installment Agreement (20X5432.3)
2395	Enrolled Agent (20X5432.4)
2410	Photocopy PrYr Refunds (20X0903)
2420	Refund Repay Interest (20X0904)
2600	Oil Spill Receipts (20X8185)
2900	Child Support Receipts (75X6288)
2910	IPAC Receipts (20F3885.11)
2915	DOJ Receipts (20F3844)
7001	EFTPS Unclassified (20F3820)
7002	Deposit Fund Receipt (20X6879.09)
7003	Anti-Drug Receipts (20X5099.1)
7004	Informant Rewards Receipts (20X5433.1)

7005	Carryover Receipts - Northern Mariana Island (20X6737)
7006	Carryover Receipts - Virgin Islands (20X6738)
7007	Carryover Receipts - Guam (20X6740)
7008	Carryover Receipts - Samoa (20X6741)
7009	Insolvency (20F3820)

(3)   This table describes the steps required to complete journal #250.

Journal 250 Procedure			
Step	**Prompt**	**Description / Action**	**Select**
RACS Main Menu		Highlight/select **Deposit**.	Apply
Deposit Control Main Menu	Account Period	Accept the highlighted current month or select the future month. From the Action Bar select...	Apply
	Adjust/Reclass	Select **Reclass**.	Apply
Maintain Source Journal	Refund Schedule (RS)#	Enter the RS number.	Add Button
Maintain Journal Entry		Select a needed IRS Account.	Tab Key
		Select State from the list box (Public Debt Acct. 2350 only).	Tab Key
	Amount	Enter the amount associated with the selected IRS account.	Enter or OK Button
		Repeat for each account that has an amount. The sum of the amounts entered for debit accounts must equal the amounts entered for credits.	
		When finished with required data input, select...	Cancel Button
Maintain Source Journal		Review input data. If correct, select...	OK Button
		If information is not correct, see **Introduction** for "Edit and Delete" Buttons.	Edit or Delete Button
Maintain Transaction Journal	Message	Select **Message** to enter up to 256 characters of audit trail information.	OK Button
	Post	Review input data. If correct, select...	Post Button

(1) This window is primarily used to reclassify transactions that have defaulted to the 20F3500.19 and 20F3502.19 suspense accounts.

(2) The 20F3500.19 and 20F3502.19 accounts should be monitored on a weekly basis for activity.

(3) Transactions found in the default suspense accounts must be investigated and reclassified using the 704 CARS Reclassification window to move the funds to the correct Treasury Account Symbol (TAS).

(4) The SC CARS Reclassification window is used to correct any problems in CARS that are correct in RRACS. The correction will be transmitted to CARS on the monthly bulk upload to reclassify the funds.

(5) These are valid accounts for CARS Reclassifications.

Valid Accounts for CARS Reclassifications		
TAS	**DR/CR**	**IRS Account #**
Reclass Receipt		
20-0101	Debit	3500
20–0110	Debit	3500
20–0111	Debit	3500
20–0121	Debit	3500
20–0130	Debit	3500
20–0152	Debit	3500
20–0153	Debit	3500
20–1099	Debit	3500
20F3500.19	Debit	3500
20F3820.00	Debit	3500
20F3844	Debit	3500
20F3885.11	Debit	3500
20X0159	Debit	3500
20X0903	Debit	3500
20X0904	Debit	3500
20X0906	Debit	3500
20X0922	Debit	3500
20X0923	Debit	3500
20X0931	Debit	3500
20X0932	Debit	3500
20X0935	Debit	3500

Valid Accounts for CARS Reclassifications		
20X0945	Debit	3500
20X0946	Debit	3500
20X0947	Debit	3500
20X0948	Debit	3500
20X0949	Debit	3500
20X0951	Debit	3500
20X1807	Debit	3500
20X5080.1	Debit	3500
20X5081.1	Debit	3500
20X5432	Debit	3500
20X5432.1	Debit	3500
20X5432.2	Debit	3500
20X5432.3	Debit	3500
20X5432.4	Debit	3500
20X5432.5	Debit	3500
20X5432.6	Debit	3500
20X5510.1	Debit	3500
20X5622.1	Debit	3500
20-0101(-)	Credit	3500
20–0110(-)	Credit	3500
20–0111(-)	Credit	3500
20–0121(-)	Credit	3500
20–0130(-)	Credit	3500
20–0152(-)	Credit	3500
20–0153(-)	Credit	3500
20–1099(-)	Credit	3500
20F3500.19(-)	Credit	3500
20F3885.11(-)	Credit	3500
20X1807(-)	Credit	3500
20X0159(-)	Credit	3500
20X0903(-)	Credit	3500
20X0904(-)	Credit	3500

Valid Accounts for CARS Reclassifications		
20X0906(-)	Credit	3500
20X0922(-)	Credit	3500
20X0923(-)	Credit	3500
20X0931(-)	Credit	3500
20X0932(-)	Credit	3500
20X0935(-)	Credit	3500
20X0945(-)	Credit	3500
20X0946(-)	Credit	3500
20X0947(-)	Credit	3500
20X0948(-)	Credit	3500
20X0949(-)	Credit	3500
20X0951(-)	Credit	3500
20X5080.1(-)	Credit	3500
20X5081.1(-)	Credit	3500
20X5432(-)	Credit	3500
20X5432.1(-)	Credit	3500
20X5432.2(-)	Credit	3500
20X5432.3(-)	Credit	3500
20X5432.4(-)	Credit	3500
20X5432.5(-)	Credit	3500
20X5432.6(-)	Credit	3500
20X5510.1(-)	Credit	3500
20X5622.1(-)	Credit	3500
Reclass Disbursement		
20F3502.19	Debit	3502
20F3844	Debit	3502
20F3885.11	Debit	3502
20X0159	Debit	3502
20X0903	Debit	3502
20X0904	Debit	3502
20X0903	Debit	3502
20X0904	Debit	3502
20X0906	Debit	3502

Valid Accounts for CARS Reclassifications		
20X0922	Debit	3502
20X0923	Debit	3502
20X0931	Debit	3502
20X0932	Debit	3502
20X0935	Debit	3502
20X0945	Debit	3502
20X0946	Debit	3502
20X0947	Debit	3502
20X0948	Debit	3502
20X0949	Debit	3502
20X0951	Debit	3502
20X5080.1	Debit	3502
20X5081.1	Debit	3502
20X5432	Debit	3502
20X5432.7	Debit	3502
20X5510.1	Debit	3502
20X5622.1	Debit	3502
20X6737	Debit	3502
20X6738	Debit	3502
20X6740	Debit	3502
20X6741	Debit	3502
20F3502.19(-)	Credit	3502
20F3844(-)	Credit	3502
20F3885.11(-)	Credit	3502
20X0159(-)	Credit	3502
20X0903(-)	Credit	3502
20X0904(-)	Credit	3502
20X0906(-)	Credit	3502
20X0922(-)	Credit	3502
20X0923(-)	Credit	3502
20X0931(-)	Credit	3502
20X0932(-)	Credit	3502

Valid Accounts for CARS Reclassifications		
20X0935(-)	Credit	3502
20X0945(-)	Credit	3502
20X0946(-)	Credit	3502
20X0947(-)	Credit	3502
20X0948(-)	Credit	3502
20X0949(-)	Credit	3502
20X0951(-)	Credit	3502
20X5080.1 (-)	Credit	3502
20X5081.1 (-)	Credit	3502
20X5432 (-)	Credit	3502
20X5510.1(-)	Credit	3502
20X5622.1(-)	Credit	3502
20X6737(-)	Credit	3502
20X6738(-)	Credit	3502
20X6740(-)	Credit	3502
20X6741(-)	Credit	3502
20X5432.7(-)	Credit	3502
20X6741(-)	Credit	3502
20X6877(-)	Credit	3502

(6)   This table describes the steps required to complete journal #704.

Journal 704 Procedure			
Step	**Prompt**	**Description / Action**	**Select or Enter**
RACS Main Menu		Select **Accounting Application**.	Apply
Accounting Application Control Main Menu		Select **SC CARS Reclassification**.	Tab or Apply
		Accept the highlighted current month or select the future month. From the Action Bar select...	Apply
If Reclass:			
Maintain Source Journal		Primary Add journal will appear. However, no input is necessary for this journal.	Enter or Add Button
Maintain Journal Entry / Ledger Classification Journal		Select the needed IRS account.	Tab Key
	Amount	Enter the amount associated with the selected IRS account.	OK Button
		Repeat for each account that has an amount. The total debit and credit amounts must be equal. When finished with required inputs, select...	Cancel Button
Maintain Source Journal		Review input data. If correct, select...	OK Button
		If information is not correct...	Edit or Delete Button
When all Source Journals have been entered, continue with:			
Maintain Transaction Journal	Message	Select **Message** to enter up to 256 characters of audit trail information.	OK Button
	Post	Review input data. If correct, select...	Post Button

3.17.50.10
(09-10-2019)
**Deposit Fund Control
Main Menu**

(1) The journals in this subsection are used to transfer money from Deposit Funds to SCCF accounts and other miscellaneous accounts.

(2) The reclassification between Deposit Fund Receipts and Revenue Receipts or fund accounts is also recorded in these journals.

(3) These journals will be accessed through the applicable process type selected from the RRACS Intermediate Menu.

(4) The following options are available for the RRACS Sub Menu:

     a. Apply To Offer in Compromise (OIC)
     b. Apply To Seizure
     c. Apply To Miscellaneous
     d. Apply From OIC
     e. Apply From Seizure
     f. Apply From Miscellaneous

(5) The journal numbers in this chapter are in the 3XX series.

(6) These are the valid accounts for Deposit Fund.

Valid Accounts for Deposit Fund		
Account Number	**DR/CR**	**Account Name**
Apply to OIC (journal 312), Apply to Seizure (journal #313), Apply to MISC (journal #314)		
4120	Debit	SPC Suspense for MF-BMF
4220	Debit	SPC Suspense for MF-IMF
4420	Debit	SPC Suspense for NMF
4430	Debit	Unpostable - NMF
4610	Debit	Unapplied Advance Payments
4615	Debit	Section 6077 Payments
4620	Debit	Unidentified Remittances
6400	Debit	Misc. Revenue Collections
6800	Debit	Excess Collection
4710	Credit	Offers-in-Compromise (W-312)
4720	Credit	Sales of Seized Property (W-313)
4730	Credit	Misc. Deposit Funds (W-314)
Reclass		
2110	Credit	Withholding Rev Receipt (20-0101)
2120	Credit	Ind. Income Rev Receipt (20-0110)
2130	Credit	Corp. Revenue Receipt (20-0111)
2140	Credit	Excise Revenue Receipt Direct (20-0152)

Valid Accounts for Deposit Fund		
2150	Credit	Estate & Gift Revenue Receipt Direct (20-0153)
2170	Credit	CTA Revenue Receipt Direct (20-0130)
2180	Credit	FUTA Revenue Receipt Direct (20-0121)
7002	Debit	Deposit Fund Receipt (20X6879.09)
Apply from OIC (journal #315), Apply from Seizure (journal #316), Apply from MISC (journal #317)		
4710	Debit	Offers-in-Compromise (W315)
4720	Debit	Sales of Seized Property (W316)
4730	Debit	Misc. Deposit Funds (W317)
4120	Credit	SPC Suspense for MF-BMF
4220	Credit	SPC Suspense for MF-IMF
4420	Credit	SPC Suspense for NMF
Reclass		
2110	Debit	Withholding Rev Receipt (20-0101)
2120	Debit	Ind. Income Rev Receipt (20-0110)
2130	Debit	Corp. Revenue Receipt (20-0111)
2140	Debit	Excise Revenue Receipt Direct (20-0152)
2150	Debit	Estate & Gift Revenue Receipt Direct (20-0153)
2170	Debit	CTA Revenue Receipt Direct (20-0130)
2180	Debit	FUTA Revenue Receipt Direct (20-0121)
7002	Credit	Deposit Fund Receipt (20X6879.09)

(7)   This table describes the steps required to complete journal numbers 312, 313, 314, 315, 316 and 317.

Journals 312, 313, 314, 315, 316, and 317 Procedure			
Step	**Prompt**	**Description / Action**	**Select**
RACS Main Menu		Highlight/select **Deposit Fund**.	Apply
Deposit Fund Control Main Menu	Record	Select **Apply To** or **Apply From OIC, Seizure,** or **Miscellaneous**.	Tab or Apply
	Account Period	Accept the highlighted current month or select the future month. From the Action Bar select...	Apply
Maintain Source Journal	Deposit Fund ID#	Enter the ID# of the Deposit Fund.	Tab Key
	Prepare Date	Enter the Prepare Date in MM-DD-YYYY format.	Add Button
Maintain Journal Entry	Area Office/Field Office	Select the appropriate Area Office/Field Office code from the pop-up journal. Required for "Apply To." options only.	Enter, then Tab Key
	Amount	Enter the Amount associated with the generated IRS account.	OK Button
Maintain Source Journal		Review input data. If correct, select...	OK Button
		If information is not correct, see **Introduction** for "Edit and Delete" Buttons.	Edit or Delete Button
		Complete the journal again and select **Add** for additional deposit fund transactions on the same journal, or select...	Cancel Button
Maintain Transaction Journal		Highlight/select **Application** from the Possible Source Journals. From the Action Bar select...	Action then Add
Maintain Source Journal	RS#	Enter the RS number.	Add Button

Journals 312, 313, 314, 315, 316, and 317 Procedure			
Step	**Prompt**	**Description / Action**	**Select**
Maintain Journal Entry		Select the needed IRS Account.	Tab Key
	Amount	Enter the amount associated with the selected IRS account.	Tab Key
	DLN #	Enter the DLN of the Form 813. **Optional Field.	
		Repeat for each account that has an amount.	OK Button
		When finished with required data inputs, select...	Cancel Button
Maintain Source Journal		Review input data, If correct, select...	OK Button
		If information is not correct, see **Introduction** for "Edit and Delete" Buttons.	Edit or Delete Button
For Reclassification (always required):			
Maintain Source Journal		No input is necessary for this journal.	Add Button
Maintain Journal Entry		Select the needed IRS account.	Tab Key
	Amount	Enter the amount associated with the selected IRS account.	OK button
		Repeat for each account that has an amount. The total amount entered for debit accounts must equal the total amount entered for credits.	
		When finished with required data inputs, select...	Cancel Button
For ALL Deposit Fund Journals, continue with:			

Journals 312, 313, 314, 315, 316, and 317 Procedure			
Step	**Prompt**	**Description / Action**	**Select**
Maintain Transaction Journal	Message	Select **Message** to enter up to 256 characters of audit trail information.	OK Button
	Post	Review input data. If correct...	Post Button

3.17.50.11
(09-10-2019)
Inventory Control Main Menu

(1)   The journals described in this subsection are used to record the acquisition and disposition of Seized Property and Collateral. The journals for these journals will be numbered in the 3XX series.

(2)   These are the valid accounts for Inventory Control.

Valid Accounts for Inventory Control	
Account Number	**Account Name**
3200	Collateral Held
3300	Seized Property
4120	SPC Suspense for MF-BMF
4220	SPC Suspense for MF-IMF
4420	SPC Suspense for NMF
4720	Sales of Seized Property
4980	Liability for Inventory Accounts
6980	Acquired Property Disposed of Other Than by Sale
6985	Profit and Loss on Sale of Acquired Property
7100	Property Acquired in Payment of Taxes

3.17.50.11.1
(09-10-2019)
Inventory - Acquisition

(1)   These journals are used to record the value of property acquired by the U.S. Government and its related application to a taxpayer account.

(2)   These are the valid accounts for Acquisition (journal #302).

Valid Accounts for Acquisition		
Account Number	**DR/CR**	**Account Name**
7100	Debit	Bankruptcy
7100	Debit	Property Acquired in Payment of Tax

4120	Credit	SPC Suspense for Master File - BMF
4220	Credit	SPC Suspense for Master File - IMF
4420	Credit	SPC Suspense for NMF

(3)   This table describes the steps required to complete journal #302.

Journal 302 Procedure			
Step	**Prompt**	**Description / Action**	**Select**
RACS Main Menu		Highlight/select **Inventory**.	Apply
Inventory Control Main Menu	Record	Select **Acquisition**.	Tab or Apply
	Account Period	Accept the highlighted current month or select the future month. From the Action Bar select...	Apply
Maintain Source Journal	Document #	Enter the document number.	Tab Key
	Prepare Date	Enter the Acquired Date in MM-DD-YYYY format.	Enter or Add Button
Maintain Journal Entry		Select **Acquired Property** or **Bankruptcy** from the **Ledger Classification** list box.	Tab Key
	Area or Field Office	Select the appropriate Office from pop-up journal.	Tab Key
	Amount	Enter the Amount associated with the selected IRS account.	OK Button
Maintain Source Journal		Review input data. If correct, select...	Enter or Add Button
Maintain Transaction Journal		Highlight/select **Application** from the Possible Source Journals. From the Action Bar select...	Action then Add
Maintain Source Journal		No input is necessary for this journal.	Enter or Add Button

Journal 302 Procedure			
Step	**Prompt**	**Description / Action**	**Select**
Maintain Journal Entry		Select the needed IRS Account.	Tab Key
	Amount	Enter the amount associated with the selected IRS account.	Tab Key
	DLN	Enter the Document Locator Number.	OK Button
		Repeat for each account that has an amount.	OK Button
		When finished with required data inputs, select...	Cancel Button
Maintain Source Journal		Review input data. If correct, select...	OK Button
		If information is not correct, see **Introduction** for "Edit and Delete" Buttons.	Edit or Delete Button
Maintain Transaction Journal	Message	Select **Message** to enter up to 256 characters of audit trail information.	OK Button
	Post	Review input data. If correct...	Post Button

3.17.50.11.2
(09-10-2019)
Inventory - Disposition/Loss or Disposition/Profit

(1) These journals are used to record the sale of acquired property and its related profit or loss. These journals may also be used for Installment Disposition.

(2) These are the valid accounts for Disposition /Loss (journal #303).

Valid Accounts for Disposition/Loss		
Account Number	**DR/CR**	**Account Name**
4420	Debit	SPC Suspense, NMF
4720	Debit	Sales of Seized Property
6985	Debit	Profit and Loss Sale Acquired Property

7100	Credit	Property Acquired in Payment of Tax

(3)   These are the valid accounts for Disposition/Profit (journal #304).

Valid Accounts for Disposition/Profit		
Account Number	**DR/CR**	**Account Name**
4420	Debit	SPC Suspense, NMF
4720	Debit	Sales of Seized Property
7100	Credit	Property Acquired in Payment of Tax
6985	Debit	Profit and Loss Sale Acquired Property

(4)   This table describes the steps required to complete journal numbers 303 and 304.

	Journals 303 and 304 Procedure		
Step	**Prompt**	**Description / Action**	**Select**
RACS Main Menu		Highlight/select **Inventory**.	Apply
Inventory Control Main Menu	Record	Select **Disposition/ Loss** or **Disposition/ Profit**.	Tab or Apply
	Account Period	Accept the highlighted current month or select the future month. From the Action Bar select...	Apply
Maintain Source Journal	Document #	Enter the Document Number. The number must match the number used to establish the document on the RRACS inventory.	Tab Key
	Prepare Date	Enter the Disposition Date in MM-DD-YYYY format.	Enter or Add Button
Maintain Journal Entry	Amount	Enter the Amount associated with the selected IRS account.	OK Button
Maintain Source Journal		Review input data. If correct, select...	Enter or Add Button
	If Application:		
Maintain Transaction Journal		Highlight/select **Application** from the Possible Source Journals. From the Action Bar select...	Action then Add
Maintain Source Journal		No input is necessary for this screen.	Enter or Add Button

Journals 303 and 304 Procedure			
Step	**Prompt**	**Description / Action**	**Select**
Maintain Journal Entry		Select the needed IRS Account.	Tab Key
	Amount	Enter the amount associated with the selected IRS account.	Enter or OK Button
		Repeat for each account that has an amount.	OK Button
		When finished with required data inputs, select...	Cancel Button
If Seizure:			
Maintain Source Journal	Deposit Fund ID #	Enter the Identification Number of the deposit fund.	Tab Key
	Prepare Date	Enter the prepare date in MM-DD-YYYY format.	Enter or Add Button
Maintain Journal Entry	Amount	Enter the amount associated with the selected IRS account.	Enter or OK Button
In all cases, continue with:			
Maintain Source Journal		Review input data. If correct, select...	Enter or Add Button
		Repeat for each deposit fund, when finished, select...	Cancel
Maintain Transaction Journal	Message	Select **Message** to enter up to 256 characters of audit trail information.	OK Button
	Post	Review input data. If correct, select...	Post Button

3.17.50.11.3
(09-10-2019)
Inventory - Disposition/Non-Sale

(1) These journals are used when acquired property is disposed of other than by sale. See IRM 3.17.63, *Accounting and Data Control, Redesigned Revenue Accounting Control System* for a complete explanation.

(2) These are the valid accounts Disposition and Non-Sale (journal #305).

Valid Accounts for Disposition and Non-Sale		
Account Number	**DR/CR**	**Account Name**
4420	Debit	SPC Suspense, NMF
6980	Debit	Acquired Property Disposed Other Than Sale
7100	Credit	Property Acquired in Payment of Tax

(3)   This table describes the steps required to complete journal #305.

Journal 305 Procedure			
Step	**Prompt**	**Description / Action**	**Select**
RACS Main Menu		Highlight/select **Inventory**.	Apply
Inventory Control Main Menu	Record	Select **Disposition/Non Sale**.	Tab or Apply
	Account Period	Accept the highlighted current month or select the future month. From the Action Bar select...	Apply
Maintain Source Journal	Document #	Enter the Document Number. The number must match the number used to establish the record on the RRACS Inventory.	Tab Key
	Prepare Date	Enter the Source Document Date in MM-DD-YYYY format.	Enter or Add Button
Maintain Journal Entry	Amount	Enter the Amount associated with the selected IRS account.	OK Button
Maintain Source Journal		Review input data. If correct, select...	OK Button
Maintain Transaction Journal		Highlight/select **Application** from the Possible Source Journals. From the Action Bar select...	Action then Add
Maintain Source Journal		No input is necessary for this screen.	Enter or Add Button
Maintain Journal Entry	Amount	Enter the amount associated with the selected IRS account.	OK Button
		Repeat for each account that has an amount.	OK Button
		When finished, select...	Cancel Button
Maintain Source Journal		Review input data, If correct, select...	OK Button
		If information is not correct, see **Introduction** for "Edit and Delete" Buttons.	Edit or Delete Button

Journal 305 Procedure			
Step	**Prompt**	**Description / Action**	**Select**
Maintain Transaction Journal	Message	Select **Message** to enter up to 256 characters of audit trail information.	OK Button
	Post	Review input data. If correct...	Post Button

3.17.50.11.4
(09-11-2023)
Inventory - Seized Property and Collateral (Open and Close)

(1) These journals are used to record the value of seized property and collateral inventory. The same journals will be used for closing the records. Each category is a separate selection from the Inventory Control Main Menu. Reference IRM 3.17.63.13.1, Seized Property and 3.17.63.13.3, Collateral.

(2) These are the valid accounts for Seized Property Open (journal #320).

Valid Accounts for Seized Property Open		
Account Number	**DR/CR**	**Account Name**
3300	Debit	Seized Property
4980	Credit	Liability for Inventory Accounts

(3) These are the valid accounts for Seized Property Closed (journal #321).

Valid Accounts for Seized Property Closed		
Account Number	**DR/CR**	**Account Name**
4980	Debit	Liability for Inventory Accounts
3300	Credit	Seized Property

(4) These are the valid accounts for Seized Property Open & Close (journal #322).

Valid Accounts for Seized Property Open and Close		
Account Number	**DR/CR**	**Account Name**
3300	Debit	Seized Property
4980	Debit	Liability for Inventory Accounts
3300	Credit	Seized Property

| 4980 | Credit | Liability for Inventory Accounts |

(5)   These are the valid accounts for Collateral Open (journal #323).

Valid Accounts for Collateral Open		
Account Number	**DR/CR**	**Account Name**
3200	Debit	Collateral Held
4980	Credit	Liability for Inventory Accounts

(6)   These are the valid accounts for Collateral Closed (journal #324).

Valid Accounts for Collateral Closed		
Account Number	**DR/CR**	**Account Name**
4980	Debit	Liability for Inventory Accounts
3200	Credit	Collateral Held

(7)   These are the valid accounts for Collateral Open & Closed (journal #325).

Valid Accounts for Collateral Open and Closed		
Account Number	**DR/CR**	**Account Name**
3200	Debit	Collateral Held
4980	Debit	Liability for Inventory Accounts
3200	Credit	Collateral Held
4980	Credit	Liability for Inventory Accounts

Note: The Non-Equity Collateral journals #330 and #335 are for safe keeping only. The Undetermined Seizure journals are 340 and 345.

(8)   This table describes the steps required to complete journal numbers 320, 321, 322, 323, 324, 325, 330,335, 340 and 345.

Journals 320, 321, 322, 323, 324, 325, 330,335, 340 and 345 Procedure			
Step	**Prompt**	**Description / Action**	**Select**
RACS Main Menu		Highlight/select **Inventory**.	Apply
Inventory Control Main Menu	Record	Select one of the six **Seized Property or Collateral** options from the menu.	Tab or Apply
	Account Period	Accept the highlighted current month or select the future month. From the Action Bar select...	Apply
Maintain Source Journal	Document #	Enter the Document Number. To close, the Document Number must match the number used when the Inventory was opened.	Tab Key
	Prepare Date	Enter the Seizure date for account 3300 Date Collateral Accepted for account 3200 in MM-DD-YYYY format.	Enter or Add Button
Maintain Journal Entry	Area or Field Office	Select the appropriate Office (if applicable).	Tab Key
	Amount	Enter the Amount associated with the selected IRS account. For collateral or non equity seizures, do not enter an amount.	Enter or OK Button
Maintain Source Journal		Review input data. If correct, select...	Enter or OK Button
		If information is not correct, see **Introduction** for "Edit and Delete" Buttons.	Edit or Delete Button
		Repeat if another document has an amount or select...	Cancel

Journals 320, 321, 322, 323, 324, 325, 330,335, 340 and 345 Procedure			
Step	**Prompt**	**Description / Action**	**Select**
Maintain Transaction Journal	Message	Select **Message** to enter up to 256 characters of audit trail information.	OK Button
	Post	Review input data. If correct...	Post Button

3.17.50.12
(09-10-2019)
Loss Control Main Menu

(1)   The Loss journals are used to record amounts that are shortages or stolen collections while in IRS accountability and amounts for which recovery is made or relief granted. The Loss journals may also be selected anytime an entry is required for a loss "record".

(2)   The journal numbers are in the 3XX series.

(3)   These journals may be accessed through the applicable process type selected from the RRACS Intermediate menu. For example:

Accounting Application

Dishonored Check File Apply - Loss

Unidentified Remittance File Apply - Recovery of Loss

3.17.50.12.1
(09-10-2019)
Loss Accounts

(1)   These are the valid accounts for Loss Accounts.

Valid Accounts for Losses, Embezzlements and Thefts (journal #306)			
Account Number	**TAS**	**DR/CR**	**Account Name**
7610		Debit	Embezzlement & Theft
Application			
1710		Credit	Dishonored Checks
1720		Credit	Dishonored Checks, ADJ
4120		Credit	SPC Suspense for MF- BMF
4220		Credit	SPC Suspense for MF- IMF
4420		Credit	SPC Suspense for NMF
4620		Credit	Unidentified Remittance
6570		Credit	Substantiated Credits Allowed
6800		Credit	Excess Collections
6900		Credit	Adjustment or Correction of Revenue Receipts
Reclass			
2110	(20-0101)	DR/CR	Withholding Revenue Receipt, Dire.
2120	(20-0110)	DR/CR	Individual Income Revenue Receipt, Dire
2130	(20-0111)	DR/CR	Corporation Revenue Receipt, Dire
2140	(20-0152)	DR/CR	Excise Revenue Receipt, Dire
2150	(20-0153)	DR/CR	Estate & Gift Revenue Receipt, Dire
2170	(20-0130)	DR/CR	CTA Revenue Receipt, Dire
2180	(20-0121)	DR/CR	FUTA Revenue Receipt, Dire
Loss Unexplained Loss (journal #307)			
7620		Debit	Unexplained Loss
Application			
1710		Credit	Dishonored Checks
1720		Credit	Dishonored Checks, ADJ
4120		Credit	SPC Suspense for MF- BMF
4220		Credit	SPC Suspense for MF- IMF
4420		Credit	SPC Suspense for NMF
4620		Credit	Unidentified Remittance
6570		Credit	Substantiated Credits Allowed
6800		Credit	Excess Collections

Valid Accounts for Losses, Embezzlements and Thefts (journal #306)			
Account Number	**TAS**	**DR/CR**	**Account Name**
6900		Credit	Adjustment or Correction of Revenue Receipts
Reclass			
2110	(20-0101)	DR/CR	Withholding Revenue Receipt, Dire
2120	(20-0110)	DR/CR	Individual Inc. Revenue Receipt, Dire
2130	(20-0111)	DR/CR	Corporation Revenue Receipt, Dire
2140	(20-0152)	DR/CR	Excise Revenue Receipt, Dire
2150	(20-0153)	DR/CR	Estate & Gift Revenue Receipt, Dire
2170	(20-0130)	DR/CR	CTA Revenue Receipt, Dire
2180	(20-0121)	DR/CR	FUTA Revenue Receipt, Dire
Loss Deposit Discrepancy (journal #308)			
7650		Debit	Deposit Discrepancy
7649		Debit	ECP Deposit Discrepancy
Application			
1710		Credit	Dishonored Checks
1720		Credit	Dishonored Checks, ADJ
4120		Credit	SPC Suspense for MF- BMF
4220		Credit	SPC Suspense for MF- IMF
4420		Credit	SPC Suspense for NMF
4620		Credit	Unidentified Remittance
6570		Credit	Substantiated Credits Allowed
6800		Credit	Excess Collections
6900		Credit	Adj or Corr. of Revenue Receipts
Reclass			
2110	(20-0101)	DR/CR	Withholding Revenue Receipt, Dire
2120	(20-0110)	DR/CR	Individual Inc. Revenue Receipt, Dire
2130	(20-0111)	DR/CR	Corporation Revenue Receipt, Dire
2140	(20-0152)	DR/CR	Excise Revenue Receipt, Dire
2150	(20-0153)	DR/CR	Estate & Gift Revenue Receipt, Dire
2170	(20-0130)	DR/CR	CTA Revenue Receipt, Dire
2180	(20-0121)	DR/CR	FUTA Revenue Receipt, Dire

3.17.50.12.2
(09-11-2023)
**Recovery of Loss
Accounts**

(1)   These are the valid accounts for Recovery of Loss Accounts:

Valid Accounts for Recovery of Embezzlements, Thefts and Losses (journal #309)			
Account Number	**TAS**	**DR/CR**	**Account Name**
7610		Credit	Embezzlement & Theft
Application			
1710		Debit	Dishonored Checks
1720		Debit	Dishonored Checks, ADJ
4120		Debit	SPC Suspense for MF- BMF
4220		Debit	SPC Suspense for MF- IMF
4420		Debit	SPC Suspense for NMF
4620		Debit	Unidentified Remittance
6570		Debit	Substantiated Credits Allowed
6800		Debit	Excess Collections
6900		Debit	Adj or Corr. of Revenue Receipts
Reclass			
2110	(20-0101)	DR/CR	Withholding Revenue Receipt, Dire
2120	(20-0110)	DR/CR	Individual Inc. Revenue Receipt, Dire
2130	(20-0111)	DR/CR	Corporation Revenue Receipt, Dire
2140	(20-0152)	DR/CR	Excise Revenue Receipt, Dire
2150	(20-0153)	DR/CR	Estate & Gift Revenue Receipt, Dire
2170	(20-0130)	DR/CR	CTA Revenue Receipt
2180	(20-0121)	DR/CR	FUTA Revenue Receipt, Dire
Recover Unexplained Loss (journal #310)			
7620		Credit	Unexplained Loss
Application			
1710		Debit	Dishonored Checks Receipt
1720		Debit	Dishonored Checks, ADJ
4120		Debit	SPC Suspense for MF- BMF
4220		Debit	SPC Suspense for MF- IMF
4420		Debit	SPC Suspense for NMF
4620		Debit	Unidentified Remittance
6570		Debit	Substantiated Credits Allowed
6800		Debit	Excess Collections
6900		Debit	Adj or Corr. of Revenue Receipts

Valid Accounts for Recovery of Embezzlements, Thefts and Losses (journal #309)			
Account Number	TAS	DR/CR	Account Name
Reclass			
2110	(20-0101)	DR/CR	Withholding Revenue Receipt, Dire
2120	(20-0110)	DR/CR	Individual Inc. Revenue Receipt, Dire
2130	(20-0111)	DR/CR	Corporation Revenue Receipt, Dire
2140	(20-0152)	DR/CR	Excise Revenue Receipt, Dire
2150	(20-0153)	DR/CR	Estate & Gift Revenue Receipt, Dire
2170	(20-0130)	DR/CR	CTA Revenue Receipt, Dire
2180	(20-0121)	DR/CR	FUTA Revenue Receipt, Dire
Recover Deposit Discrepancy (journal #311)			
7650		Credit	Deposit Discrepancy
7649		Credit	ECP Deposit Discrepancy
Application			
1710		Debit	Dishonored Checks
1720		Debit	Dishonored Checks, ADJ
4120		Debit	SPC Suspense for MF- BMF
4220		Debit	SPC Suspense for MF- IMF
4420		Debit	SPC Suspense for NMF
4620		Debit	Unidentified Remittance
6570		Debit	Substantiated Credits Allowed
6800		Debit	Excess Collections
6900		Debit	Adj or Corr. of Revenue Receipts
Reclass			
2110	(20-0101)	DR/CR	Withholding Revenue Receipt, Dire
2120	(20-0110)	DR/CR	Individual Inc. Revenue Receipt, Dire
2130	(20-0111)	DR/CR	Corporation Revenue Receipt, Dire
2140	(20-0152)	DR/CR	Excise Revenue Receipt, Dire
2150	(20-0153)	DR/CR	Estate & Gift Revenue Receipt, Dire
2170	(20-0130)	DR/CR	CTA Revenue Receipt
2180	(20-0121)	DR/CR	FUTA Revenue Receipt, Dire

3.17.50.12.3
(09-10-2019)
Journal Steps

(1) This table describes the steps required to complete journal numbers 306, 307, 308, 309, 310 and 311.

Journals 306, 307, 308, 309, 310 and 311 Procedures			
Step	**Prompt**	**Description / Action**	**Select**
RACS Main Menu		Highlight/select **Loss**.	Apply
Loss Control Main Menu	Record	Select one of the six **Loss or Recover** options from the menu.	Tab or Apply
	Account Period	Accept the highlighted current month or select the future month. From the Action Bar select...	Apply
Maintain Source Journal	Document #	Enter the Loss Document Number.	Tab Key
	Prepare Date	Enter the date of the loss in MM-DD-YYYY format...	Add or Enter Button
Maintain Journal Entry	Tax Class	Select the Tax Class from the **Ledger Classification** list box.	Tab Key
	Area Office	Select the appropriate Area Office code from the pop-up journal (If applicable for 309, 310, 311).	Tab Key
	Amount	Enter the amount associated with the selected IRS account.	OK Button
		Repeat for each doc ID that has an amount. When finished with required inputs, select...	Cancel Button
Maintain Source Journal		Review input data. If correct, select...	OK Button
Maintain Transaction Journal		Highlight/select **Application** from the Possible Source Journals. From the Action Bar select...	Action then Add
Maintain Source Journal		No input is necessary for this journal.	Add Button

Journals 306, 307, 308, 309, 310 and 311 Procedures			
Step	**Prompt**	**Description / Action**	**Select**
Maintain Journal Entry		Select the needed IRS account.	Tab Key
	Amount	Enter the amount associated with the selected IRS account.	OK Button
		Repeat for each account that has an amount. When finished with required inputs, select…	Cancel Button
Maintain Source Journal		Review input data, If correct, select...	OK Button
		If information is not correct, see **Introduction** for "Edit and Delete" Buttons.	Edit or Delete Button
Note: You may also select Reclass from the Possible Source Journals Box. (This is an optional Source Journal)			
Maintain Transaction Journal	Message	Select **Message** to enter up to 256 characters of audit trail information.	OK Button
	Post	Review input data. If correct...	Post Button

3.17.50.13
(09-10-2019)
Research Methods

(1) This subsection identifies the five options available to accounting technicians to research posted journals from the journal Research Menu. The trial balance is created from the Balance Research menu.

(2) This table lists the five research options available from the journal Research icon and the primary features of each.

Research Methods		
Action Bar Option	**Pop-Up Menu Option**	**Description**
List	Journal Control	Use this option to list all journal activity for a designated date. Then select a journal from the list box for more detail.
List	Batch Posting Summary	Use this option to research electronic postings and failures for day or month.
List	Source Journal	Use this option to research all journals for a designated Source Journal type.
Display	Journal Control	Use this option to research a specific journal when you know the journal number. *Note:* The Assessment Certificate Number will not appear under the "Document" literal until the 23C is posted to the Assessments Report.
Display	Source Journal	Use this option to research a specific journal when you know the Document Number or the FRB and Batch Date. *Caution:* Do not use this option if the Document Number may have been used more than once. The system will select only the first occurrence of the Document Number. Use List Source Journal if you need to see all journals for a particular document number.

(3)   The other research option included in this subsection is the Balance Research Main Menu. This is an on-line trial balance. This option may be requested at any time to obtain the balance for all General Ledger accounts for the month, through the current date, or any designated accounting month or date. From the trial balance, you can select an account number for a list of all of the journal entries that have affected the account balance.

3.17.50.13.1
(09-10-2019)
Journal Research

(1)   This table details the steps that should be used for journal research.

Journal Research			
Step	**Action**		
1	Select the **Journal Research** icon.		
2	From the table on the previous page, determine the type of research that you need.		
3	Select **List** or **Display** from the Action Bar.		
4	From the pop-up menu, select the desired research option.		
5	Complete the required information as follows:		
		Option	**Required Information**
	List	Journal Control	Enter the requested date or accept the current date.
		Batch Posting Summary	Enter or accept the accounting month and year and the desired run date. For postings for the month, check the **Month** transactions box and the date is disregarded.
		Source Journal	Select the **Process Type** from the List Source Journal menu. From the Source Journal Type journal, enter or accept the accounting month and year (must not be later than most recent posting date). Select the **Trans Type** from the pop-up journal (This is the second Source Journal Type box). Select **Open** or **Closed** status. "Closed" is used for a confirmed deposit or a pulled assessment. Other fields may be entered to narrow the scope of the selection. ***Note:*** The closed date may or may not be displayed depending on whether or not the transaction was reversed. If it was reversed, the date won't display. Select **Display** for additional information.
	Display	Journal Control	Enter the journal number. Tab to each part of the number.
		Source Journal	Enter the document number. Select and highlight the Process and Transaction Type. For daily wire research, enter the Batch Date and FRB, rather than the Document Number. To use the Review journal Option, you must enter through Display Source Journal. ***Note:*** When performing multiple research, the user should select deselect to reset memory.
6	Select **List** or **Display** to execute the request.		

Journal Research	
Step	**Action**
7	Use the arrow on the scroll box on the right side of the list to page to the bottom of the list box. See next page for instructions on the **More** option.
8	Highlight any item on the journal list box and select **Display** for a complete record of the journal.
9	Select **Print** for a copy of any list or journal that you have obtained. As the record will remain in the database for 3 years, it may not be necessary to print your research.

(2) Some research options have limited capacities that will initially return a limited in the subset of journal records per request. On rare occasions, additional journal records may be present on the database, but are not sent to your computer because of the system capacity. To receive these additional records, select the **More** option from the Action Bar. The system does not alert you that more journal records are available. The Print Menu for the **More** option will generate a print starting with page 1. If only a print of the visible record is required, select the *Print Screen* key on the computer keyboard. The journal capacity for each research option is as follows.

Journal Capacity	
Research Option	**Journal Capacity**
List Journal Control	300 Journal Control Records
List Batch Posting Summary	200 Batch Posting Records/50 Transaction Failures
List Source Journal	110 Source Journals
Display Journal Control	100 Source Journals
Display Source Journal	20 Journal Control Records/150 Journal Entries

3.17.50.13.2
(09-10-2019)
Trial Balance

(1) This table details the steps that should be used to request a Trial Balance.

Trial Balance	
Step	**Action**
1	Select the **Balance Research** icon.
2	Select **List** from the Action Bar.
3	Enter the desired Account Period if other than the generated current month.
4	Enter the date in MM-DD-YYYY format if other than the generated current date. The trial balance will be cumulative for the month (or fiscal year) up to the date shown.
5	Select **List** to execute the request. The trial balance will take several minutes to be generated from the main computer.
6	The trial balance lists each account number along with the debit, credit, and net amounts. For a list of all of the journal entries that have posted to an account number, highlight the desired account and select the Display option. An asterisk indicates that the account balance is reversed from its normal status.
7	The response is a Display journal entries journal, listing the amount, debit or credit, item count, and journal number of each journal entry used to calculate the account balance. For a complete research record, use the Display journal Control option.

3.17.50.14
(09-10-2019)
RRACS Reports

(1)   The following subsections describe the two main categories of Report Main Menu selections that can be generated - Mainframe and Assessment Reports.

3.17.50.14.1
(09-10-2019)
Mainframe Reports

(1)   This subsection identifies the four options available to RRACS accounting personnel for generating required mainframe reports used for balancing of End of Day, Month-End, Fiscal Year-End and Miscellaneous Reports. The Daily Trial Balance is created from the Balance Research menu.

3.17.50.14.1.1
(09-10-2019)
End Of Day Reports

(1)   This table provides a listing of reports available from the End Day Report Sub Menu.

End of Day Reports	
Report #	**Report Name**
001	Daily Posting Summary (DPS)
003	Daily Trail Balance Reports
012	NTRR Trial Balance
014	Revenue Receipt Summary
037	Revenue Receipt Report
043	Future Trail Balance Report
072	DT Classification Report
125	NTRR Posting Summary

(2)   This table describes the steps required to generate End Day Report(s).

End of Day Reports		
Step	**Description/Action**	**Select/Enter**
RRACS Main Menu	Select **SPC Reports Main Menu**.	
Create RACS Batch Report	Enter **End Day Date** in MM-DD-YYYY format. (If current date, no entry required - Default is always current date)	If other than current date, enter requested date.
	Select **End Day**.	Enter Key
	Select **ALL** to generate each report or highlight the desired report.	Enter Key

(3)   The request will be submitted to the MCC. Once the request is received by MCC, you will receive a notification stating, **"Report Request has been submitted and will print upon completion"**. Check your printer periodically for generated output. (Expect an extended delay in printing time when **ALL** is selected.)

(4)   Once a report has been generated using the above table, additional prints of the report(s) can be obtained by following the steps listed below:

Additional Prints		
Step	**Description/Action**	**Select**
RRACS Main Menu	Select **SPC Reports Main Menu**.	
Print Sub Menu	Select **Print**.	
	Select **Main Frame**. Highlight desired report.	OK Button
Note: The Print option will only provide additional prints for the last date requested. If another date's report(s) is required, you must submit a request to MCC for that date.		

(5)   If End of Day Reports are not generated within 30 minutes, contact the RRACS System Administrator for a potential EDrain condition. Instructions for correction of an EDrain condition are contained in the RRACS LAN System Administrators Guide.

3.17.50.14.1.2
(09-10-2019)
Month-End Reports

(1)   The Month-End Sub Menu provides RRACS with reports for balancing, mandatory reporting requirements to outside entities and management information regarding the status and condition of the General Ledger.

(2)   This table provides a listing of reports available from the Month-End journal. Each of these reports can be generated anytime throughout the accounting month on an as needed basis.

Month-End Reports	
Report #	**Report Name**
003	Daily Trial Balance
004	Monthly General Ledger Trial Balance (MTRIAL)
004A	Consolidate (MTrial)
010	Unconfirmed Deposit Tickets
014	Revenue Receipt Summary
017	Deposit Tickets and Debit Vouchers Reported on SF 224
017A	IPAC Support List
018	SF224 Statement of Transactions and Supplemental NTRR Report
020	Nationwide 020 Report - SF224 Statement of Transactions by app symbol and amount
020A	RACS Direct Report by Appropriation Symbol
020B	SF224 Reclassification Transactions
022	Anti-Drug Special Fund Liability Report
023	Net Tax Refund Summary Report
023A	Net Tax Refund Report
025	F2162 Summary of Assessment Certificates Issued
027	List of Fund Balancing Account (FBA) Records
031	Confirmed Disbursement Report
050	Net Tax Analysis Report
051	General Ledger Account Details
072	Deposit Ticket Classification Report
100	CARS/RRACS Reconciliation by TAS
101	CARS Reconciliation
127	127 Aged Recirculating Report
128	Informant Claim Reward Report
129	Photocopy Fee Report
130	IPACR Suspense Report
131	Erroneous Refund Report
132	Unapplied External Lead Report
132A	Unapplied External Leads Summary
132B	External Leads Systemic Write-Offs
135	Area Office Deposit Fund Report

Month-End Reports	
Report #	**Report Name**
136	Area Office Offer in Compromise Detail Report
137	Area Office Miscellaneous Deposit Inventory Detail Report
138	IPACD Suspense Report
139	Insolvency Suspense Report
142	Credit Transfer Report
144	PFIC Suspense Reports
155F	Identity Theft Reconciliation Report
576	ECP Deposit Discrepancy Report
0577	SPC Loss/Shortage Recovery Support List
1140	Deposit Activity Report

(3)   This table describes the steps required to generate Month-End Reports.

How to Generate Month-End Reports		
Step	**Description/Action**	**Select**
Create RACS Batch Reports	Enter **Account Period** in MM-YYYY format... (If Current Account Period no entry is required - Current Account period is Default period)	If other than current account period, enter requested period.
	Select **Month End**.	
	Select desired report to be generated. Selecting **Enter or ALL** will generate all Month End reports.	

(4)   The request will be submitted to MCC. Once the MCC receives the request, a notification will be received stating "Report Request has been submitted and will print upon completion". Check your printer periodically for generated output. (Expect an extended delay in printing time when **ALL** is selected.)

(5)   After a report has been generated using the steps listed in the above table, additional prints of the report(s) can be obtained by using the following steps:

Additional Prints		
Step	**Description/Action**	**Select**
Print Sub Menu	Select **Print**.	
	Select **Main Frame**. Highlight individual report or to be printed.	OK Button
Note: The Print option will only provide additional prints for the last date requested. If another date's report(s) is required, you must submit a request to MCC for that date.		

3.17.50.14.1.3
(09-10-2019)
Fiscal Year-End Sub Menu

(1) The Fiscal Year-End journals generate the FY2162 Summary of Assessments Report and the FY End Trial Balance for end of year processing. Selecting "All" will generate FYE closing journal.

(2) This table provides a listing of reports available from the Fiscal Year-End Reports option.

Fiscal Year-End Sub Menu	
Report #	**Report Name**
025A	FY 2162 Summary of Assessment Certificates Issued
0032	Cumulative Trial Balance

(3) This table describes the steps required to generate a Fiscal Year-End Report(s).

Fiscal Year-End Reports		
Step	**Description/Action**	**Select**
SPC Reports Main Menu	Select **Reports Main Menu**.	Enter Key
Create RACS Batch Reports	Enter **Fiscal Year-End Date** in MM-DD-YYYY format...	
	Select **Fiscal Year-End**.	
	Select individual report or **ALL** to be printed.	

(4) The request will be submitted to MCC. Once the request is received by MCC, a notification will be received stating "Report Request has been submitted and will print upon completion". Check your printer periodically for generated output.

(5) Once a report has been generated using the above table, additional prints of the report(s) can be obtained by using the steps in the following table.

Additional Reports		
Step	**Description/Action**	**Select**
RRACS Main Menu	Select **Reports Main Menu**.	Enter Key
Print Sub Menu	Select **Print**.	Enter Key
	Select **Main Frame**. Highlight individual report to be printed.	OK Button

Note: The Print option will only provide additional prints for the last date requested. If another date's report(s) is required, you must submit a request to MCC for that date.

3.17.50.14.1.4
(09-10-2019)
Miscellaneous Sub Menu

(1)   The Miscellaneous Option is used to generate the District Office Detail, Generalized Unpostable Framework (GUF) Posting Reports, Daily Wire and NTRR Reports.

(2)   This table lists reports available from the Miscellaneous Reports Menu. Each of these reports can be generated anytime throughout the accounting month on an as-needed basis.

Miscellaneous Sub Menu	
Report #	**Report Name**
017A	IPAC Support Listing
021	District Office Detail
023	Net Tax Refund Report (NTRR)
023B	Net Tax Refund Detail Report-Month Ending
35–41	RRACS/GUF Posting Report
044	NTRR Suspense Support List Report through Fiscal Year to Date
051S	Sub Account by Account Report
126	EFTPS Error Report
130	IPACR Suspense Report
134	State Net Tax Refund Report
135	A/O Deposit Fund Report
138	IPACD Suspense Report
139	Insolvency Suspense Report
142	Credit Transfer Report
143	EFTPS Activity Report
144	PFIC Suspense Report
145	SF224 Detail Report
0145A	IPAC 224F Detail Report
150	ISRP Error Report
151	Lockbox Error Report
152	ISRP Activity Report
153	Lockbox Activity Report
155	ID Theft Erroneous Refund Report
156	Payment Over Cancellation Erroneous Refunds
0576	ECP Deposit Discrepancies

(3)   This table describes the steps required to generate a Miscellaneous Report.

Miscellaneous Report		
Step	**Description/Action**	**Select**
RRACS Main Menu	Select **Reports Main Menu**.	Enter Key
Create RACS Batch Reports	Enter **Cycle** in YYCC format.	
	Select **Miscellaneous**.	
	Select report to be printed.	

(4) The request will be submitted to MCC. Once the request is received by MCC, you will receive a notification stating, "Report Request has been submitted and will print upon completion". Check your printer periodically for generated output.

(5) Once a report has been generated using the above table, additional prints or a display of the report(s) can be obtained by using the steps in the following table:

Additional Prints		
Step	**Description/Action**	**Select**
RRACS Main Menu	Select **SPC Reports Main Menu**.	Enter Key
Print Sub Menu	Select **Print**.	
	Select **Main Frame**. Select individual report to be printed.	OK Button
	Select a report.	
	Click print or display button.	

Note: The Print and Display option will only provide additional prints for the last report requested. If an updated report(s) is required, you must regenerate the report from the Reports Main Menu.

3.17.50.14.1.5
(09-01-2021)
External (Government On-Line Accounting Link Information Access System (GOALS)/PNC Bank) Batch Processing Reports

(1) This section describes reports generated by the RRACS Mainframe whenever an external source receives an electronic file transfer and posts to the service center's general ledger. The batch posting summary report option of the journal Research Menu reflects such files' successful posting.

(2) CIR (Collections Information Repository) is the Department of Treasury's system for receiving and reporting information about revenue and receipt transactions.

(3) This table provides a listing of reports that are received from external sources.

External Batch Processing Reports	
Report #	**Report Name**
124A	Matched Disbursement Records
124B	Recirculating Treasury Records
124C	Unmatched RACS Disbursement Records
124D	Refund Match Error Records
035A	DTDV Match Treasury Records
035B	DTDV Unmatched Treasury Records
035C	DTDV Unmatched RRACS Records
035D	DTDV Match Error Report
1134	Matched CIR Records
1135	CIR Recirculating Records
1136	Unmatched RRACS CIR Records
1137	CIR Error Report
126	EFTPS Error Report

(4)   This table describes the steps required to generate a batch processing report(s).

Batch Processing Report		
Step	**Description/Action**	**Select**
RRACS Main Menu	Select **SPC Reports Main Menu**.	Enter Key
Print Sub Menu	Select **Print**.	
Print Drop Down Menu	Select **Mainframe**. Highlight individual report to be printed.	OK Button
	Select **Online** for Daily Wire, SF224, Assessments and Abatements.	OK Button

(5)   Once a report is selected, prints will be generated from the RRACS printer.

3.17.50.14.2
(09-10-2019)
Assessment Reports

(1)   The Assessment Report summarizes the amounts of assessments of taxes, penalties, interest, and other additions to tax as provided by the Internal Revenue Code and recorded on Summary Record of Assessments. The Assessment Certificate, signed and dated by the Assessment Officer, is the legal document that permits collection activity. The Abatement (F2188) Report summarizes the total over assessment of tax, penalty and interest credited to taxpayer accounts.

3.17.50.14.2.1
(09-10-2019)
Assessment Certificate

(1)   This table describes the steps required to post an Assessment Certificate.

Assessment Certificate		
Step	**Description/Action**	**Select**
RRACS Main Menu	Select **Assessment Main Menu**.	Enter Key
Assessment Reports Main Menu	Select **Review**.	
	Select **Assessments**.	
List Unpulled Assessments	Highlight appropriate Assessment Date; select **Review** from Action Bar.	
Display Pulled Assessment	Journal display provides for a review of assessments (Regular, Quick, Prompt and Jeopardy) for accuracy. For pre-balancing purposes, select...	Print Button
If Data is incorrect, contact RRACS DBA for appropriate corrective action; if correct continue.		
Display Pulled Assessment	If DLN listing review is required, select...	Display DLN
	If data is correct, select…	Post Button
	After posting the Assessment Certificate will automatically print.	
	If you wish to return to Previous journal, select...	Cancel Button

Note: Once an Assessment has been pulled, a "*" indicator will reflect in the Pulled column of the Display Pulled Assessment journal. Select Exit to close session.

3.17.50.14.2.2
(09-10-2019)
Abatement Report (Form 2188)

(1)   This table describes the steps required to post an Abatement Report (Form 2188).

Abatement Report		
Step	**Description/Action**	**Select**
RRACS Main Menu	Select **Assessment Reports**.	Enter Key
Assessment Reports Main Menu	Select **Review**.	
	Select **Abatement (F2188)**.	
List Unpulled Form 2188	Highlight appropriate Abatement Type, Cycle, account period; select **Review** from Action Bar.	
Display Pulled Form 2188	journal display provides for a review of Abatements for accuracy, for pre-balancing purposes, select...	Print Button
If Data is incorrect, contact RRACS DBA for appropriate corrective action; if correct continue.		
Display Pulled Form 2188	Select **Message** to enter up to 256 characters of audit trail information.	
	If correct, select...	Post Button
	After posting the Abatement Certificate will automatically print.	
	Exit Display Pulled Abatement, select exit, then...	OK Button
	If you wish to return to Previous journal, select...	Cancel Button

Note: Once an Abatement has been pulled, a "*" indicator will reflect in the Pulled column of the List Unpulled F2188 journal. Select Exit to close session.

3.17.50.15
(09-10-2019)
Database Administration

(1) **Access to the DBA Main Menu is restricted to database administrators and their alternates.**

(2) This subsection identifies the six options (Sub Menus) available to DBAs for maintaining RRACS database static tables. The DBA options allow changes in accounting period, year-end journalizing process, assessment date, or accountable officer; recording of Undeposited Collections or Deposits during changes in accountability; as well as modification to certain records that contain errors in identification and status which have posted to the RRACS general ledger. Reference IRM 3.17.63.9.1, Database Administrator (DBA) Main Menu.

3.17.50.15.1   (1)   The DBA Update Sub Menu provides for changes in the Default Account
(09-10-2019)   Period, Assessment Date and changes of accountability for CFO RACS Unit
DBA Update Sub Menu   Officials.

                    (2)   This table lists the three activities available on the Update Sub Menu.

DBA Update Sub Menu			
Step	**Prompt**	**Description/Action**	**Select**
DBA Main Menu		Select **Update**.	
DBA List Box		Select **Default Account Period**, **Assessment Date** or **CFO RACS Unit Director**.	
Update Default Data	New Default Account Period/Date	Enter the new account period in YYYYMM format for Account Period Update: MM-DD-YYYY for Assessment Date Update journal. Review input data, if correct...	Enter or Post Button
	Incoming CFO RACS Unit Director	Enter Effective Start Date in MM-DD-YYYY format and Incoming CFO RACS Unit Director's full name. The effective end date for the current responsible official will be system generated as the day before the start date of the incoming responsible official. Review input data, if correct...	Enter or Post Button
	Modifying responsible official start date (if needed)	Enter Effective Start Date in MM-DD-YYYY format and Incoming CFO RACS Unit Director's full name. The effective end date for the current responsible official will be system generated as the day before the start date of the incoming responsible official. Review input data, if correct...	Enter or Post Button
		To exit...	Cancel Button

3.17.50.15.2
(09-10-2019)
DBA Modify Sub Menu

(1)   The DBA modify sub menu allows modification to certain records that contain errors in identification and status which have posted to the RRACS general ledger. As a general rule maintain source journal data can be modified. However, ledger classification or dollar amount cannot be modified. Erroneous ledger classification or dollar amount data requires a reversal journal action. All modifications begin with journal number series 902.

(2)   This table describes the steps required to modify a posted journal Record.

Modify a Posted Journal Record			
Step	**Prompt**	**Description/Action**	**Select**
DBA Main Menu		Select **Modify**.	
List Source Journal	Process Type	Select process type from list box which requires modification.	OK Button
	Account Period	Current account period is default period; if other than current period, enter correct period.	Tab Key
		Previously selected source journal type will be indicated; If incorrect, Exit to prior journal.	Tab Key
		Highlight Transaction Type from list box, **if unknown, select None**. None will generate all transactions that have posted for the selected process type. (If None is used, expect an extended period of response time.)	Tab Key
	Document Number	Enter document number, if known.	Tab Key
		Enter Area Office if known.	Tab Key
	Status	Select **Open** or **Closed** (Mandatory selection).	
	List	Select **List** from Action Bar.	
List Source Journal		List source journal provides summary of activity for process/ transaction type. List box will display all records pertaining to the transactions.	No input Required
Display Source Journal		For detail of specific transaction, highlight transaction and select...	Display Button

Modify a Posted Journal Record			
Step	**Prompt**	**Description/Action**	**Select**
Display Source Journal		Displays journal entry detail for selected transaction and associated journal(s) related to the transaction in the posting (journal) number list box. Highlight journal number to be modified; to display original journal, select **Review Journal**.	Review Journal Button
		To modify original journal, highlight journal number to be modified and select...	Modify Button
DBA Maintain Transaction		Highlight process/ transaction type to be modified.	Action and Edit
		Original maintain source journal will be displayed; modifications can be made to any input field allowed for the selected process/transaction type. Make required modification; if correct select OK; if incorrect, select Cancel.	OK or Cancel Button
		To modify journal Entry, select journal entry to be modified from list box, select...	Edit Button
DBA Maintain Journal Entry		Original journal Entry journal will be displayed; Modifications can be made to any input field allowed for the selected process/transaction type. Make required modification; if correct select OK; if incorrect, select Cancel.	OK or Cancel Button

Modify a Posted Journal Record			
Step	**Prompt**	**Description/Action**	**Select**
Maintain Transaction	Message	Review modifications, if correct select **Message** to enter up to 256 characters of audit trail information (Mandatory Input), select...	OK Button
	Post	If correct, select...	Post Button

    a.   CIR/CASHLINK Research option is for research only. No modifications
          are allowed

    b.   No modifications are allowed for Batch activities.

(3)   This table identifies attributes (entry fields) for all process types which can be
       modified using DBA Modify Menu.

Process Types Which can be Modified Using DBA Modify Menu	
	Document ID
	Alternate Document ID
	High Check Number
	Low Check Number
Source Journal	External Agency Code
	External Appropriation Symbol
	Federal Reserve Bank (FRB)
	FRB Batch Date
	Cycle
	Prepare or Confirm Dates
	Area Office or Field Office Code
	Items
Journal Entry Journal	Document Locator Number (DLN)
	State

    a.   Each modification is limited to one correction at a time. If multiple errors
          occur on one journal, one correction at a time must be performed.
          Prepare date must be the last item modified for multiple corrections.

    b.   If the modification is done incorrectly, correction modification must be
          made to original journal; system will not allow modifications to 902 journal
          series.

    c.   Disregard any alpha characters on high or low check numbers. Only
          numeric input is allowed.

    d.   District Office on inventories should not be modified. Close the inventory
          then reopen with correct D.O.

e. Erroneous Refunds should not be reversed. Close the case and then reopen.

(4) This table lists modification notes/restrictions which apply to process types.

Modification Notes/Restrictions For Process Types	
Process Type	**Notes/Restrictions**
Assessments	Can be modified as long as a 23 C Certificate has not been generated, printed and signed. Once the assessment has been generated, the Document ID may not be modified.
Abatements	Can be modified as long as the F2188 Abatement Certificate has not been generated, printed, and signed. Once the abatement has been generated, the Document ID may not be modified.
Deposit	Once a deposit has been confirmed, the Document Number and Prepare Date can be changed.
Disbursements	When the Document ID is modified, the system will automatically modify the Document ID's for all associated Process Types (Application and NTRR line Data).
Deposit Funds, Loss and Inventory	When a Document ID is modified, the system will automatically modify all associated journal entries.

3.17.50.15.3
(09-10-2019)
DBA Reversal Sub Menu

(1) The DBA reversal sub menu is used to reverse journal entries posted in error to the General Ledger. A reversal journal action reverses all erroneous posting to all accounts that were posted in error by an original journal entry. All reversal journal number series begin with 903.

(2) This table describes the steps required to enter data through the DBA Reversal Sub Menu.

DBA Reversal Sub Menu			
Step	**Prompt**	**Description/Action**	**Select**
DBA Main Menu		From Action Bar Select **Reverse**.	
Reverse Journal Control	Journal number to be reversed	Enter journal Number to be reversed by series (XXX) date (MMDDYYYY) number (XXXX) format.	Tab Key
	Message	Input message for appropriate audit control, select...	OK Button
	Post	Review data, if correct select...	Post Button

a.   **Reversal journals must be approved by a management official.**
b.   If required, reinput journal Entry into appropriate Process type using the RACS Main Menu.
c.   To ensure adequate audit trail information (a) annotate (pen and ink) Reversal journal number and correction journal number on original journal number, (b) annotate original journal number being corrected and Reversal journal number in **MESSAGE** section of correction journal.
d.   When reversing a pulled or confirmed record, the pulled or confirmed posting must be reversed first, then the original journal can be reversed.

(3)   This table provides notes/checks, by process type, while attempting to reverse a journal control.

Notes/Checks by Process Type	
Process Type	**Notes / Checks**
Deposits	Can be reversed any time before a deposit has been confirmed. A confirmed deposit cannot be reversed.
Assessments	An assessment may be reversed any time before it has been pulled (confirmed).
Disbursement	A disbursement may be reversed any time before it has been confirmed. A confirmed Disbursement can only be reversed in the original or next account period.
Inventory	An inventory may be reversed at any time in the original or next account period of the original journal control.

3.17.50.15.4
(09-10-2019)
DBA Net Tax Refund Report (NTRR) Sub Menu

(1)   The DBA NTRR Sub Menu is used to adjust (increase or decrease) NTRR line data. CAUTION: NTRR line data adjustments will post as entered, there are no validity checks in place to reject erroneous posting. However, an erroneous posting can be reversed through the DBA Reversal Sub Menu.

(2)   This table describes the steps required to complete journal number series 905, Adjust NTRR Line Data.

Journal 905 Procedures			
Step	**Prompt**	**Description/Action**	**Select**
DBA Main Menu		Highlight **NTRR**.	
Maintain Source Journal		If activity is a NTRR line data increase (INC.) adjustment, go to document ID, or...	Continue or...
		If activity is a NTRR line data decrease (DEC.), select…	Cancel Button
Maintain Transaction		Highlight NTRR line data DEC...	Action and Add
Maintain Source Journal	Document #	For all NTRR line data adjustments, enter **Document #**(optional field), select...	Enter or Add Button
Maintain Journal Entry	Area Office	Enter appropriate **Area Office** from drop-down menu.	Tab Key
	Line #	Enter appropriate NTRR **Line number** to be adjusted.	Tab Key
	Principle or Interest	Check either **Principal or Interest** box...	Tab Key
	Items	Enter **Number of Items**...	Tab Key
	Amount	Enter **Amount** . Review, if correct select...	OK Button
		Repeat for additional items, when finished select...	Cancel Button
Maintain Source Journal		Review input data, if correct select...	OK Button
Maintain Transaction Journal	Message	Enter **Message** for appropriate audit trail information...	OK Button
	Post	Review, if correct, select...	Post Button

3.17.50.15.5
(09-10-2019)
DBA Collection Sub Menu

(1) The DBA collection sub menu provides for the control of funds during the transfer of accountability from one CFO RACS unit official to another. The un-deposited collections journals allows for the input to account 7500, memo copies of DTs marked "Undeposited Collections" and amounts from the area office listings to cover tax payments received on the transfer date of the official but not submitted to the depository that day. The deposit journals allow for the input of DTs related to previously input undeposited collection payments.

3.17.50.15.5.1
(09-10-2019)
Undeposited Collection Journals

(1) This table describes the steps required to complete journal number 906, Unde-posited Collections Journal.

	Journal 906 Procedures		
Step	**Prompt**	**Description/Action**	**Select**
DBA Main Menu		Select **Collection**.	
DBA List Box		Select **Undeposited Collection**.	
Maintain Source Journal	Doc #	Enter Document Number.	Tab Key
	Prepare Date	Enter Preparation Data.	Enter or Add Button
Maintain Journal Entry	Area Office Code	Enter appropriate area office code, select.	Tab Key
	Amount	Enter total dollar amount, select...	OK Button
Maintain Source Journal		Review data entry, if correct, select...	OK Button
		Repeat for additional data entry, if none, select...	Cancel Button
Maintain Transaction Journal	Application	Highlight **Application** from the Possible Source Journals.	Action and Add
Maintain Source Journal	RS #	Enter RS #.	Enter or Tab and Add
Maintain Journal Entry	Ledger Classification	Select appropriate credit ledger classification.	Tab Key
	Amount	Enter amount. If additional credit ledger classification required, select OK; if none select cancel.	OK or Cancel Button
Maintain Source Journal		Review data, if correct select...	OK Button
Maintain Transaction Journal	Message	Select **Message** to enter up to 256 characters of audit trail information.	OK Button
	Post	Review input data, if correct, select...	Post Button

3.17.50.15.5.2
(09-10-2019)
Deposit journals

(1) This table describes the steps required to complete journal number 907, Deposit Journals.

Journal 907 Procedures			
Step	**Prompt**	**Description/Action**	**Select**
DBA Main Menu		Select **Collection** from Action Bar.	
		Select **Deposit** from list box.	
Maintain Source Journal	Treasury #	Enter Treasury number.	Tab Key
	Prepare Date	Enter Preparation Date.	
	Trace ID	Enter "X" (until further notice).	Tab Key
	Total Amount	Enter total amount of deposit ticket.	Tab Key
	Source Code	Select appropriate source code from list box.	Enter or Add
Maintain Journal Entry	Ledger Classification	Select appropriate debit account.	Select appropriate debit account.
	Amount	Enter amount associated with the debit account, select OK; repeat for additional accounts if required; if none, select Cancel.	OK Button or Cancel
Maintain Source Journal		Review input data, if correct select...	OK Button
		Repeat for additional deposits, when done, select...	Cancel Button
Maintain Transaction		Highlight/select **Undeposited Collection** from the Possible Source Journals. From the Action Bar select...	Action and Add
Maintain Source Journal	Document Number	Enter document number.	Tab Key
	Preparation Date	Enter prepare date.	Enter or Add Button
Maintain Journal Entry	Amount	Enter dollar amount.	OK Button
Maintain Source Journal		Review input data. If correct, select...	OK Button
		Repeat for additional undeposited collections. When done, select...	Cancel Button

Journal 907 Procedures			
Step	**Prompt**	**Description/Action**	**Select**
Maintain Transaction Journal	Message	Select **Message** to enter up to 256 characters of audit trail information, select...	OK Button
	Post	Review input data, if correct, select...	Post Button

3.17.50.15.6
(09-10-2019)
Year-End Process

(1)   This table describes the steps required for Fiscal Year-End Processes.

Fiscal Year End Procedure			
Step	**Prompt**	**Description/Action**	**Select**
DBA Main Menu		Select **Fiscal Year-End** from Action Bar.	
		Select **SPC Fiscal Year-End** from drop-down list.	
	Verify Start of EOY Process		Continue Button

(2)   End of Year should only be done after all required transactions have been posted to the fiscal year and should only be done by a qualified user.

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Exhibit 3.17.50-1   (09-10-2019)
General RRACS Definitions

RRACS Definitions	
Accelerator	Keystrokes that function as a shortcut to a specific task.
Action Bar	A bar across the top of a journal entry window that displays the allowable actions for that journal.
Active Journal	The journal which is currently being used and allows mouse and keyboard input. The journal that is active has a highlighted border and title bar.
Authorization	The right granted to a user group to use a computer system, network or database.
Available Choice	An item that can be selected depending upon the current state of the program.
Border	A visual indicator of a window's boundaries.
Button	An area that when selected will initiate an action.
Cancel	A button that, when selected, exits the active window without performing any changes and returns to the journal window that preceded it.
Choice	Any item that can be selected.
Click	The act of pressing and releasing a mouse or key while hovering an arrow cursor over the choice.
Clock Pointer	A visual cue, in the shape of a clock that indicates that the computer is performing operations. The mouse pointer changes to this shape while the computer is processing.
Close	An action that closes and ends an active window.
Cursor	A visual cue that shows you where the mouse or keyboard input will appear on the screen.
Delete Button	Will clear any work in progress prior to journalizing.
Edit Button	Used to correct an identifiable error before posting.
Field	An identifiable area in a journal used to enter data.
File	A collection of related data that is stored and retrieved by an assigned name.
Help	A menu choice that gives assistance and information.
I-Beam Pointer	A pointer that indicates that the cursor is over an area where text can be typed.
Icon	A graphical representation of an object or function.
Inactive Journal	An unselected journal that cannot receive input from the journal, mouse or keyboard.

Exhibit 3.17.50-1 (Cont. 1) (09-10-2019)
General RRACS Definitions

RRACS Definitions	
Information Box	A box displayed that provides feedback to a user after the user posts an action.
Information Processing System	Performs data processing, integrated with processes such as office automation and data communication.
List Box	A list of objects or settings choices.
Log In	The act of identifying yourself as authorized to use the resource.
Login	A menu choice that, when selected, displays a pull-up journal in which the user ID and password are provided.
Log Out	To end a session or request that a session be ended.
Logout	A menu choice used to request the end of a session that required a login to start.
Maximize Button	A large, square button located in the right most corner of the title bar of a journal that, when selected, enlarges the journal to its largest possible size.
Message Button	A button that, when selected, will bring up a dialog box where you can type in a message.
Menu	A displayed list of available items from which you can select.
Menu Bar	The area near the top of the journal, below the title bar and above the rest of the journal, that contains choices that provide access to other menus.
Mini-icon	A small version of an icon located on the title bar of a journal.
OK Button	A push button that accepts any changes made to information in a pop-up journal; then closes it. It also indicates acceptance of system messages.
Open	To create a file or make an existing file available for processing or use.
Password	A string of characters that you, a program, or a computer operator must specify to meet security requirements before gaining access to a system and to the information stored within it.
Pointer	The symbol displayed on the screen that you move with a pointing device, such as a mouse.
Pop-up Journal	A movable journal, fixed in size, in which you provide information required by an application so that the application can continue to process your requests.
Post Button	A button on the journal that when selected will generate a journal Control Number. This button also validates all field or selected fields within the journal and posts to the database.
Posting Number	Same as a journal Number assigned by the system, comprised of a journal number (3 digits), the system date (MMDDYYYY) and a number (3 digits) incriminated each time a transaction is posted using the journal. (e.g., 210-102201-001)

Exhibit 3.17.50-1   Internal Revenue Manual   Cat. No. 33003Z (09-11-2023)

Exhibit 3.17.50-1 (Cont. 2) (09-10-2019)
General RRACS Definitions

RRACS Definitions	
Pre-Selected Choice	The highlighted choice that appears when a new window opens. Users can then proceed immediately to highlight any other acceptable choice.
Primary Journal	The journal in which the main interaction between the user and the application takes place.
Push Button	A rounded-corner rectangular control containing text or graphics, or both. Push buttons are used in journals for actions that occur immediately when the push button is selected.
RRACS Module	Also referred to as a RRACS Menu, a program within the RRACS Production Menu folder that performs a specific set of tasks. For example, the RACS Main Menu provides journal entry, and submissions processing center (SPC) reports main menu provides options for service center report printing. An icon represents each module within the main RRACS production menu folder.
Refresh	An action that will clear all previous input and will bring up a clean journal for the user.
Secondary Journal	A type of sub-journal that is always associated with a primary journal.
Select	Used to highlight or choose an item such as an object or a menu choice. When you select an item, there is a subsequent action that will apply.
Selection Cursor	A visual indication that you have selected a choice. A dotted-box outline represents the choice.
Selection Field	An area that offers related choices to select from.
Selection List	A group of related options that can be highlighted and selected.
Shutdown	Used to turn off the computer without losing data and configuration information.
Source Journal	A generic journal used by all RRACS transactions. The first field on the Maintain Source Journal instructions is the identifying document ID for that transaction (i.e., Document #, Treasury #, Schedule #, etc.)
Status	Identifies the debit or credit transaction.
Tab	A key that moves the cursor to the next field.
Unavailable Choice	A choice or object that cannot be selected or directly manipulated; indicated by greying/reduced contrast. Opposite of available choice.
User Identification (User ID)	(1) A string of characters that uniquely identifies a user to a system. (2) The name used to associate the user profile with a user when a user signs-on a system.
Using Help	A cascaded choice on the Help menu that gives you information about how the help function works. This choice is also available on those programs that have Help as a choice on a menu bar.

Exhibit 3.17.50-2   (09-11-2023)
Chart of Accounts

	Chart of Accounts		
Account Number	**Account Title**	**Real or Nominal Account**	**Normal Balance**
	OTHER ACCOUNTS 0XXX		
0003	HQ Warrant, Principal	Real	DR
0004	HQ Warrant, Interest	Real	DR
0005	HQ Warrant, COVID Stimulus US	Real	DR
0006	HQ Warrant, Earned Income CR	Real	DR
0022	HQ Warrant, Child Credit	Real	DR
0023	HQ Warrant, HCTC	Real	DR
0029	HQ Warrant, AMT - Ind	Real	DR
0030	HQ Warrant, Housing Credit	Real	DR
0031	HQ Warrant, AMT - Corp	Real	DR
0032	HQ Warrant, American Opp Tax Credit	Real	DR
0033	HQ Warrant, Make Work Pay	Real	DR
0035	HQ Warrant, Build America Bond	Real	DR
0036	HQ Warrant, COVID Response US	Real	DR
0042	HQ Warrant, Govt Retirees Credit	Real	DR
0043	HQ Warrant, Informant	Real	DR
0044	HQ Warrant, CDCTC	Real	DR
0045	Zone Academy Bonds, Warrant	Real	DR
0046	School Construction Bonds Warrant	Real	DR
0047	Renewable Energy Bonds, Warrant	Real	DR
0048	Energy Conservation Bonds, Warrant	Real	DR
0049	Prem Tax Cr, Warrant	Real	DR
0050	Adoption Credit, Warrant	Real	DR
0051	Small Business Credit, Warrant	Real	DR
0052	Therapeutic Credit, Warrant	Real	DR
0059	Disaster Rel Tax Relief, Warrant	Real	DR
0129	HQ Apportion, AMT - Ind	Real	CR
0130	HQ Apportion, Housing CR	Real	CR

Exhibit 3.17.50-2   Internal Revenue Manual   Cat. No. 33003Z (09-11-2023)

Exhibit 3.17.50-2 (Cont. 1) (09-11-2023)
Chart of Accounts

0131	HQ Apportion, AMT - Corp	Real	CR
0143	HQ Apportion, Informant	Real	CR
0159	Disaster Related Tax Relief	Real	CR
0203	HQ Surplus Warrant, Prin	Real	CR
0204	HQ Surplus Warrant, Int	Real	CR
0205	HQ Surplus Warrant COVID StimulusUS	Real	CR
0206	HQ Surplus Warrant, EIC	Real	CR
0222	HQ Surplus Warrant, Child Credit	Real	CR
0223	HQ Surplus Warrant, HCTC	Real	CR
0229	HQ Surplus Warrant, AMT - IND	Real	CR
0230	HQ Surplus Warrant, Housing CR	Real	CR
0231	HQ Surplus Warrant, AMT Corp	Real	CR
0232	HQ Surp. Warrant, American Opp Tax	Real	CR
0233	HQ Surp Warrant, Make Work Pay	Real	CR
0235	HQ Surp Warrant, Build America Bond	Real	CR
0236	HQ Surp Warrant, COVID Response US	Real	CR
0242	HQ Surp Warrant, Govt Retirees CR	Real	CR
0243	HQ Surplus Warrant, Informant	Real	CR
0244	HQ Surplus Warrant, CDCTC	Real	CR
0245	Zone Academy Bonds, Surp Warrant	Real	CR
0246	School Construction Bonds, Surp War	Real	CR
0247	Renewable Energy Bonds, Surp War	Real	CR
0248	Energy Conservation Bonds, Surp War	Real	CR
0249	Prem Tax Cr, Surp Warr	Real	CR
0250	Adoption Credit, Surp Warrant	Real	CR
0251	Small Business Credit, Surp Warrant	Real	CR
0252	Therapeutic Credit, Surp Warrant	Real	CR
0259	Disaster Rel Tax Relief, Surp Warr	Real	CR
0349	CSR, Child Trans	Nominal	CR
0431	CorpAMT, Sequestration	Nominal	CR
0435	BAB/RZB, Sequestration	Nominal	CR

Exhibit 3.17.50-2 (Cont. 2) (09-11-2023)
Chart of Accounts

0443	Informant, Sequestration	Nominal	CR
0445	QZA, Sequestration	Nominal	CR
0446	QSC, Sequestration	Nominal	CR
0447	REB, Sequestration	Nominal	CR
0448	QEC, Sequestration	Nominal	CR
0449	BHP CSR, Child Trans	Nominal	CR
0451	SBI, Sequestration	Nominal	CR
0452	State Innovation Sequester Parent	Real	CR
0459	Disaster Tax Relief, Sequestration	Real	CR
0505	HQ Disb, COVID Stimulus US	Real	CR
0522	HQ Child Credit Advance	Real	CR
0536	HQ Disb COVID COBRA	Real	CR
0543	HQ Disbursement, Informant	Real	DR
0549	Prem Tax Cr, Receivable	Real	DR
0605	HQ Disb, COVID Stimulus Territories	Real	CR
0606	Earned Income Tax CR, Territory	Real	CR
0616	HQ Disbursement, HCTC 6163	Real	DR
0636	HQ Disb, COVID Response Territories	Real	CR
0647	PTC, Liab Child	Real	CR
0649	Prem Tax Cr, Disb Child	Real	CR
0651	HQ Seized Assets	Real	DR
0705	HQ DISB COVIDRecoveryReb	Real	CR
0736	HQ Disb, COVID Emp Retention US	Real	CR
0747	State Innov 0949 Trans Par	Real	CR
0749	Prem Tax Cr, Parent Trans	Nominal	CR
0751	State Innov Transfer Parent	Real	CR
0831	HQ Disb Corp AMT, TY2018 & Future	Real	CR
0836	HQ Disb COVID Emp Reten Territories	Real	CR
0847	State Innov 0949 Trans Child HQ	Real	CR
0849	Prem Tax Cr, Child Trans	Nominal	DR
0851	State Innov Transfer Child	Real	CR
0852	HQ State Innov 0951 Child Oblig	Real	CR

Exhibit 3.17.50-2   Internal Revenue Manual   Cat. No. 33003Z (09-11-2023)

Exhibit 3.17.50-2 (Cont. 3) (09-11-2023)
Chart of Accounts

0853	HQ State Innov 0951 Child Adv	Real	CR
0854	HQ State Innov 0951 Child Exp	Nominal	CR
0855	Child Allot, Realized Res StIn0951	Nominal	CR
0856	HQ State Innov 0949 Child Oblig	Real	CR
0857	HQ State Innov 0949 Child Adv	Real	CR
0858	HQ State Innov 0949 Child Exp	Nominal	CR
0859	Child Allot, Realized Res StIn0949	Nominal	CR
0903	HQ Disbursement Principal	Real	CR
0904	HQ Disbursement, Interest	Real	CR
0905	HQ Disbursements, Rebate	Nominal	CR
0906	HQ Disbursement, Earned Income CR	Real	CR
0908	Child Downward Adjustment PTC	Nominal	DR
0909	Child Upward Adjustment PTC	Nominal	CR
0910	Child Downward Adjustment CSR	Nominal	DR
0911	Child Upward Adjustment CSR	Nominal	CR
0912	Child Downward Adjustment BHP/PTC	Nominal	DR
0913	HQ Disbursement, DMF	Nominal	DR
0914	Child Upward Adjustment BHP/PTC	Nominal	CR
0915	Child Downward Adjustment BHP/CSR	Nominal	DR
0916	Child Upward Adjustment BHP/CSR	Nominal	CR
0920	HQ Photocopy Fee	Real	DR
0922	HQ Child Credit	Real	CR
0923	Health Coverage Tax Credit	Real	CR
0929	HQ Disbursement, AMT-IND	Real	CR
0930	HQ Disbursement, Housing	Real	CR
0931	HQ Disb Corp AMT, TY2017 & Prior	Real	CR
0932	HQ Disbursements, American Opp Tax	Real	CR
0933	HQ Disbursements, Make Work Pay	Real	CR
0935	HQ Disbursement, Build America Bond	Real	CR
0936	HQ Disb, COVID Response US	Real	CR
0942	HQ Disbursements, Govt Retiree CR	Real	CR

Exhibit 3.17.50-2 (Cont. 4) (09-11-2023)
Chart of Accounts

0943	HQ Disbursement CDCTC	Real	CR
0945	Zone Academy Bonds, Reclass	Real	CR
0946	School Construction Bonds, Reclass	Real	CR
0947	Renewable Energy Bonds, Reclass	Real	CR
0948	Energy Conservation Bonds, Reclass	Real	CR
0949	Prem Tax Cr, Disb Par	Real	CR
0950	Adoption Credit, Reclass	Real	CR
0951	Small Business Credit, Reclass	Real	CR
0952	Therapeutic Credit, Reclass	Real	CR
0970	Child Allot, Realized Res PTC	Nominal	CR
0971	Child Allot, Realized Res CSR	Nominal	CR
0972	Child Allot, Realized Res BHP PTC	Nominal	CR
0973	Child Allot, Realized Res BHP CSR	Nominal	CR
0975	HQ, State Innovation Disb	Nominal	DR
0976	Child Del Orders Oblig Unpaid PTC	Nominal	CR
0977	Child Del Orders Oblig Unpaid CSR	Nominal	CR
0978	Child Del Orders Oblig Unpd BHP/PTC	Nominal	CR
0979	Child Del Orders Oblig Unpd BHP/CSR	Nominal	CR
ACCOUNTS RECEIVABLE 1000			
1049	BHP APTC, Child Trans	Nominal	CR
1051	State Innovation Sequester Child	Real	CR
1075	HQ, State Innovation	Nominal	CR
1100	BMF Accounts Receivable	Real	DR
1106	Reserved	Real	DR
1200	IMF Accounts Receivable	Real	DR
1205	CADE Accounts Receivable	Real	DR
1206	Reserved	Real	DR
1250	IRAF Accounts Receivable	Real	DR
1256	Reserved	Real	DR
1300	Non-Tax Accounts Receivable	Real	DR
1301	CADE Non-Tax Receivable	Real	DR
1306	Reserved	Real	DR

Exhibit 3.17.50-2   Internal Revenue Manual   Cat. No. 33003Z (09-11-2023)

Exhibit 3.17.50-2 (Cont. 5) (09-11-2023)
Chart of Accounts

1314	Reserved	Real	DR
1321	NMF Notice	Real	DR
1322	NMF Taxpayer Delinquent Account	Real	DR
1324	NMF TDA Deferral	Real	DR
1360	NMF INSTALLMENT AGREEMENT	Real	DR
1371	NMF OIC	Real	DR
1389	NMF Suspense	Real	DR
1400	Tax Account Transferred Out	Real	DR
1401	Tax Receivable Accrued Interest	Real	DR
1402	Tax Receivable Accrued Penalty	Real	DR
1403	Compliance Assessments Principal	Real	DR
1404	Compliance Assessments Accrued Int	Real	DR
1405	Compliance Assessments Accrued Pen	Real	DR
1406	Write Offs Principal	Real	DR
1407	Write Offs Accrued Interest	Real	DR
1408	Write Offs Accrued Penalty	Real	DR
1409	Memo Principal	Real	DR
1410	Memo Accrued Interest	Real	DR
1411	Memo Accrued Penalty	Real	DR
1420	Tax Receivable Pending Principal	Real	DR
1424	TR CR Adj	Real	DR/CR
1426	Allowance for Doubtful Accounts ER	Real	CR
1427	TR Criminal Rest ADA	Real	CR
1428	Allowance for Doubtful Accounts CI	Real	CR
1429	Allowance for Doubtful Accounts	Real	CR
1430	Tax Receivable Adjustment	Real	DR/CR
1431	TR Pending Transaction Adj	Real	DR/CR
1432	TR Criminal Rest	Real	DR
1433	TR Criminal Rest Adj	Real	DR/CR
1435	TR ER Adjustments	Real	DR/CR
1510	Other Receivables, Regular	Real	DR

Exhibit 3.17.50-2 (Cont. 6) (09-11-2023)
Chart of Accounts

1530	Court Case Erroneous Refund	Real	DR
1535	CI Court Order Restitution Err. Ref	Real	DR
1540	Non-Court Case Erroneous Refund	Real	DR
1543	POC, Err Refund	Real	DR
1545	ID Theft Erroneous Refund	Real	DR
1547	Return Preparer, Err Ref	Real	DR
1550	Injured Spouse Claims Allowed-Rec	Real	DR
1580	Reserved	Real	DR
1600	Manual Assessment, Transit Account	Real	DR
1710	Dishonored Check	Real	DR
1720	Dishonored Check, Adj	Real	DR/CR
1810	BMF Account Receivable, Inactive	Real	DR
1815	CADE Accounts Receivable, Inactive	Real	DR
1816	Reserved	Real	DR
1817	Reserved	Real	CR
1820	IMF Account Receivable, Inactive	Real	DR
1825	IRAF Account Receivable, Inactive	Real	DR
1826	Reserved	Real	DR
1827	Reserved	Real	CR
1830	NMF Account Receivable, Inactive	Real	DR
1836	Reserved	Real	DR
1837	Reserved	Real	CR
1840	Other Receivable, Inactive	Real	DR
1856	Reserved	Real	DR
1857	Reserved	Real	DR
1903	HQ Disbursement Principal (Non-224)	Real	DR/CR
1904	HQ Disbursement, Interest (Non-224)	Real	DR/CR
1905	HQ Disb, COVID Stimulus US(Non-224)	Real	DR/CR
1906	HQ Disbursement, EIC (Non-224)	Real	DR/CR
1910	HQ Receivable, USPS	Real	DR
1920	HQ Disbursement Photo Fee (Non-224)	Real	DR/CR
1922	HQ Disburse, Child Tax Cr (Non-224)	Real	DR/CR

Exhibit 3.17.50-2   Internal Revenue Manual   Cat. No. 33003Z (09-11-2023)

Exhibit 3.17.50-2 (Cont. 7) (09-11-2023)
Chart of Accounts

1923	HQ Disbursement, HCTC (Non-224)	Real	DR/CR
1929	HQ Disbursement, AMT Ind (Non-224)	Real	DR/CR
1930	HQ Disb, Housing Rec Cred (Non-224)	Real	DR/CR
1931	HQ Disbursement, AMT Corp (Non-224)	Real	DR/CR
1932	HQ Disb, Amer. Opp Tax (Non-224)	Real	DR/CR
1933	HQ Disb, MWP (Non-224)	Real	DR/CR
1935	HQ Disb, Build America (Non-224)	Real	DR/CR
1936	HQ Disb COVID Response US (Non-224)	Real	DR/CR
1942	HQ Disb, Gov't Retiree (Non-224)	Real	DR/CR
1945	Non 224 Zone Academy Bonds	Real	DR/CR
1946	Non224 School Construction Bonds	Real	DR/CR
1947	Non224 Renewable Energy Bonds	Real	DR/CR
1948	Non224 Energy Conservation Bonds	Real	DR/CR
1949	Prem Tax Cr, Non-224	Real	DR
1950	Non224 Adoption Credit	Real	DR/CR
1951	Non224 Small Business Credit	Real	DR/CR
1952	Non224 Therapeutic Credit	Real	DR/CR
1954	HQ Recl Informant (Non-224)	Real	DR/CR
1961	HQ Recl HCTC 6163 (Non-224)	Real	DR/CR
RECEIPT ACCOUNTS 2000			
2110	Withholding Revenue Receipt, Dir	Nominal	DR
2111	HQ WITHHOLDING	Nominal	DR
2112	HQ Withholding/FICA (Non-224)	Nominal	DR
2120	Individual Inc Revenue Receipt, Dir	Nominal	DR
2121	HQ INDIVIDUAL INCOME	Nominal	DR
2122	HQ Individual (Non-224)	Nominal	DR
2130	Corporation Revenue Receipt, Dir	Nominal	DR
2131	HQ CORPORATION	Nominal	DR
2132	HQ Corporate (Non-224)	Nominal	DR
2140	Excise Revenue Receipt, Direct	Nominal	DR
2141	HQ Excise	Nominal	DR

Exhibit 3.17.50-2 (Cont. 8) (09-11-2023)
Chart of Accounts

2142	HQ Excise (Non-224)	Nominal	DR
2145	BPD Receipts	Nominal	DR
2146	Hire 911 Receipts	Nominal	DR
2150	Estate & Gift Revenue Receipt, Dir	Nominal	DR
2151	HQ Estate and Gift	Nominal	DR
2152	HQ Estate and Gift (Non-224)	Nominal	DR
2170	CTA Revenue Receipt, Direct	Nominal	DR
2171	HQ CTA Receipts	Nominal	DR
2172	HQ CTA Receipts (Non-224)	Nominal	DR
2180	FUTA Revenue Receipt, Direct	Nominal	DR
2181	HQ Federal Unemployment Tax	Nominal	DR
2182	HQ Federal Unemploy Tax (Non-224)	Nominal	DR
2190	EFTPS Unclassified	Nominal	DR
2199	HQ Windfall Profit	Nominal	DR
2210	Withholding Revenue Receipt, FTD	Nominal	DR
2220	Individual Inc Revenue Receipt, FTD	Nominal	DR
2221	Individual Income, Credit Elect	Nominal	DR
2222	Individual Income, Offset	Nominal	DR
2230	Corporation Revenue Receipt, FTD	Nominal	DR
2231	Corporate Income CR, Credit Elect	Nominal	DR
2232	Corporate Income CR, Offset	Nominal	DR
2240	Excise Revenue Receipt, FTD	Nominal	DR
2270	CTA Revenue Receipt, FTD	Nominal	DR
2280	FUTA Revenue Receipt, FTD	Nominal	DR
2305	Unclaimed Funds	Nominal	DR
2310	Treaty Country Receipts	Nominal	DR
2315	Arbitrage Receipt	Nominal	DR
2320	Miscellaneous Receipt	Nominal	DR
2325	MISC Forfeiture Receipt	Nominal	DR
2330	Ep/Eo User Fees	Nominal	DR
2335	Miscellaneous User Fees	Nominal	DR
2340	Photocopy Fee	Nominal	DR

Exhibit 3.17.50-2   Internal Revenue Manual   Cat. No. 33003Z (09-11-2023)

Exhibit 3.17.50-2 (Cont. 9) (09-11-2023)
Chart of Accounts

2342	Photocopy Fee, Pr Yr	Nominal	CR
2345	Presidential Election Campaign	Nominal	DR
2350	Public Debt	Nominal	DR
2355	Federal Court Ordered Restitution	Nominal	DR
2360	Conscience Fund	Nominal	DR
2365	LIFO	Nominal	DR
2370	Mortgage Sub. Bond Receipt	Nominal	DR
2375	Informant, Receipts	Real	DR
2380	Original Installment Agreement	Nominal	DR
2385	Reinstatement Installment Agreement	Nominal	DR
2390	Reserved	Nominal	DR
2395	OIC User Fee	Nominal	DR
2410	Refund Repay Principal	Nominal	DR/CR
2420	Refund Repay Interest	Nominal	DR/CR
2500	Deposit Fund Receipt	Nominal	DR
2600	Oil Spill Receipt	Nominal	DR
2700	Anti-Drug Special Fund Receipt	Nominal	DR
2710	Informant Reward Receipt	Nominal	DR
2725	Frozen Credit Payable	Real	DR/CR
2735	Net Change to Payable	Real	DR/CR
2750	HQ Accrual Adjustment Collections	Nominal	DR/CR
2800	Reserved	Nominal	DR
2801	Coverover Receipts-NMI	Nominal	DR
2802	Coverover Receipts-VI	Nominal	DR
2803	Coverover Receipts-Guam	Nominal	DR
2804	Coverover Receipts-Samoa	Nominal	DR
2825	Frozen Credit Adjustment	Real	DR/CR
2835	Net Change to Payable, Adjustments	Real	DR/CR
2850	HQ Accrual Adjustment Transfers	Nominal	DR/CR
2900	Child Support Receipt	Nominal	DR
2910	IPAC Receipt	Nominal	DR

Exhibit 3.17.50-2 (Cont. 10) (09-11-2023)
Chart of Accounts

2915	DOJ Receipts	Real	DR
INVENTORY ACCOUNTS 3000			
3200	Collateral Held	Real	DR
3300	Seized Property	Real	DR
3500	CARS Receipt Suspense	Real	DR
3502	CARS Disb Suspense	Real	CR
3875	HQ Liability, Debtor Master File	Real	DR
3876	HQ IPAC Suspense (Non-224)	Real	DR
3879	HQ Liability Budget Clearing (DISB)	Real	DR/CR
LIABILITY ACCOUNTS 4000			
4048	PTC, Contra Child	Real	DR/CR
4049	PTC, Contra Parent	Real	DR/CR
4110	ECC Suspense For Master File-BMF	Real	DR/CR
4116	Tax Account Transferred Out	Real	CR
4117	Tax Receivable Accrued Interest	Real	CR
4118	Tax Receivable Accrued Penalty	Real	CR
4119	Tax Receivable Pending Principal	Real	CR
4120	SC Suspense For Master File-BMF	Real	DR/CR
4121	Compliance Assessments Principal	Real	CR
4122	Compliance Assessments Accrued Int	Real	CR
4123	Compliance Assessments Accrued Pen	Real	CR
4125	EFTPS Suspense for Master File-BMF	Real	DR/CR
4126	Write Offs Principal	Real	CR
4127	Write Offs Accrued Interest	Real	CR
4128	Write Offs Accrued Penalty	Real	CR
4130	ECC Unpostable Document-BMF	Real	DR/CR
4131	Memo Principal	Real	CR
4132	Memo Accrued Interest	Real	CR
4133	Memo Accrued Penalty	Real	CR
4150	HQ Due to Treasury, ADA	Real	DR
4152	Criminal Restitution - ADA	Real	DR
4160	HQ Liability, Seized Assets	Real	CR

Exhibit 3.17.50-2   Internal Revenue Manual   Cat. No. 33003Z (09-11-2023)

Exhibit 3.17.50-2 (Cont. 11) (09-11-2023)
Chart of Accounts

4166	Reserved	Real	CR
4201	Reserved	Real	DR/CR
4205	To/From CADE	Real	DR/CR
4210	ECC Suspense For Master File-IMF	Real	DR/CR
4215	CADE ECC Suspense	Real	DR/CR
4216	Reserved	Real	CR
4217	ECC CADE Suspense MFT30 to MFT29	Real	DR
4220	SC Suspense For Master File-IMF	Real	DR/CR
4225	EFTPS Suspense for Master File-IMF	Real	DR/CR
4230	ECC Unpostable Document-IMF	Real	DR/CR
4236	Reserved	Real	CR
4251	ECC Suspense For Master File-IRAF	Real	DR/CR
4252	SC Suspense For Master File-IRAF	Real	DR/CR
4253	ECC Unpostable Document-IRAF	Real	DR/CR
4254	ECC Suspense for MFT30 to MFT29	Real	CR
4255	EFTPS Suspense for Master File-IRAF	Real	DR/CR
4256	Reserved	Real	CR
4266	Reserved	Real	CR
4276	Reserved	Real	CR
4300	Unapplied FTD Transaction-SCCF	Real	DR/CR
4420	SC Suspense For NMF	Real	DR/CR
4425	EFTPS Suspense for NMF	Real	DR/CR
4426	Reserved	Real	CR
4430	Unpostable Document-NMF	Real	DR/CR
4440	Assess & Abate Suspense-NMF	Real	DR/CR
4510	Prepayment Credit-BMF	Real	CR
4520	Prepayment Credit-IMF	Real	DR/CR
4521	Prepayment Credit - Non Tax	Real	DR/CR
4522	CADE Prepayment CR Non-Tax	Real	CR
4525	Prepayment Credit-IRAF	Real	CR
4530	CADE Prepayment CR	Real	CR

Exhibit 3.17.50-2 (Cont. 12) (09-11-2023)
Chart of Accounts

4531	Prepayment Suspense-CADE/MasterFile	Real	CR
4610	Unapplied Advance Payment	Real	CR
4615	IRC Sect 847 Special Est Tax Paymt	Real	CR
4620	Unidentified Remittance	Real	CR
4625	Insolvency Suspense	Real	CR
4626	PFIC Receipts	Real	CR
4701	Liability for Coverover-NMI	Real	CR
4702	Liability for Coverover-VI	Real	CR
4703	Liability for Coverover-Guam	Real	CR
4704	Liability for Coverover-Samoa	Real	CR
4710	Offer-In-Compromise	Real	CR
4720	Sale Of Seized Property	Real	CR
4730	Miscellaneous Deposit Fund	Real	CR
4740	Deposit Fund In Transit	Real	CR
4750	Anti-Drug Special Fund Liability	Real	CR
4755	Liability for Informant Reward	Real	CR
4765	EFTPS Miscellaneous Suspense	Real	DR/CR
4770	Reserved	Real	CR
4801	Approved Voucher Payable Principal	Real	CR
4802	Approved Voucher Payable Interest	Real	CR
4803	Approved Voucher Payable Dep Fund	Real	CR
4804	Approved Voucher Payable Anti-Drug	Real	CR
4805	Approved Voucher Payable Oil Spill	Real	CR
4806	Approved Voucher Payable MISC REV	Real	CR
4808	Approved Voucher Pay, Inform Reward	Real	CR
4810	Liability Budget Clearing Acct	Real	DR/CR
4811	Approved Vouchers Payable-NMI	Real	CR
4812	Approved Vouchers Payable-VI	Real	CR
4813	Approved Vouchers Payable-Guam	Real	CR
4814	Approved Vouchers Payable-Samoa	Real	CR
4815	Approved Voucher Pay,MISC User Fee	Real	CR
4816	Approved Voucher Pay, Photocopy Fee	Real	CR

Exhibit 3.17.50-2   Internal Revenue Manual   Cat. No. 33003Z (09-11-2023)

Exhibit 3.17.50-2 (Cont. 13) (09-11-2023)
Chart of Accounts

4817	Approved Voucher Pay, Original IA	Real	CR
4818	Approved Voucher Pay, Reinstated IA	Real	CR
4819	Approved Voucher Pay, OIC User Fee	Real	CR
4820	Approved Voucher Pay, Reserved Rfnd	Real	CR
4823	Reserved	Real	CR
4900	Revenue CR In Transit To Other SC	Real	CR
4910	Disbursement, Loss	Real	DR
4950	IMF Unallowable Deduction	Real	DR/CR
4960	Unconfirmed FTDs	Real	CR
4970	Unapplied Refund Reversal	Real	DR/CR
4971	Unapplied External Leads	Real	CR
4975	Liability, DOJ Receipts	Real	CR
4980	Liability For Inventory Accounts	Real	CR
4985	IPACR Suspense	Real	CR
DISBURSEMENT ACCOUNTS 5000			
5029	HQ Earmarked Trust Fund	Nominal	DR
5030	HQ Earmarked Trust Fund (Non-224)	Nominal	DR
5081	HQ Presidential Election Campaign	Nominal	DR
5082	HQ Pres Election Campaign (Non-224)	Nominal	DR
5100	Disbursement, Principal	Nominal	CR
5110	HQ Principal, SC Refund	Nominal	CR
5120	HQ Principal, FUTA	Nominal	CR
5130	HQ Principal, RRT	Nominal	CR
5140	HQ Principal, Customs	Nominal	CR
5150	HQ Principal, BATF	Nominal	CR
5151	State Innovation Sequester Payment	Real	DR
5152	HQ Undelivered Orders UP 0951 Child	Real	DR
5153	HQ Undeliverd Orders ADV 0951 Child	Real	DR
5154	HQ Delivered Orders Paid 0951 Child	Nominal	DR
5156	HQ Undelivered Orders UP 0949 Child	Real	DR
5157	HQ Undeliverd Orders ADV 0949 Child	Real	DR

Exhibit 3.17.50-2 (Cont. 14) (09-11-2023)
Chart of Accounts

5158	HQ Delivered Orders Paid 0949 Child	Nominal	DR
5160	HQ Principal, HCTC 0923	Nominal	DR
5165	HQ Principal, HCTC 6163	Nominal	CR
5200	Disbursement, Interest	Nominal	CR
5210	HQ Interest, SC Refunds	Nominal	DR
5220	HQ Interest, FUTA	Nominal	CR
5230	HQ Interest, RRT	Nominal	CR
5240	HQ Interest, Customs	Nominal	CR
5250	HQ Interest, BATF	Nominal	DR
5260	HQ Debtor Master File	Nominal	CR
5261	HQ DMF Interest Reimbursement	Nominal	CR
5300	Disbursement, Deposit Fund	Nominal	CR
5301	Disbursement, MISC Fee Refund	Nominal	CR
5302	Disbursement Photocopy Fee	Nominal	CR
5303	Disbursement Original IA PriorYr	Nominal	CR
5304	Disbursement Reinstated IA PriorYr	Nominal	CR
5305	Disbursement, OIC User Fee	Nominal	CR
5306	Disbursement, Reserved	Nominal	CR
5307	Disbursement Original IA CurrentYr	Nominal	CR
5308	Disbursement Reinstated IA CurrYr	Nominal	CR
5400	Disbursement, MISC Revenue	Nominal	CR
5500	Disbursement, Anti-Drug	Nominal	CR
5510	Disbursement, Informant Reward	Nominal	CR
5511	HQ Expense, PCA Fund Ind	Nominal	DR
5512	PCA Spec Comp Pers Rec Ind	Nominal	DR
5513	HQ Expense PCA Fund Withholding	Nominal	DR
5514	PCA Spec Comp Pers Rec Withhold	Nominal	DR
5515	HQ Expense, PCA Fund Corporate	Nominal	DR
5516	PCA Spec Comp Pers Rec Corp	Nominal	DR
5517	HQ Expense, PCA Fund Excise	Nominal	DR
5518	PCA Spec Comp Pers Rec Excise	Nominal	DR
5519	HQ Expense, PCA Fund Estate & Gift	Nominal	DR

Exhibit 3.17.50-2   Internal Revenue Manual   Cat. No. 33003Z (09-11-2023)

Exhibit 3.17.50-2 (Cont. 15) (09-11-2023)
Chart of Accounts

5520	PCA Spec Comp Pers Rec Estate Gift	Nominal	DR
5521	HQ Expense, PCA Fund Railroad	Nominal	DR
5522	PCA Spec Comp Pers Rec RR	Nominal	DR
5523	HQ Expense, PCA Fund FUTA	Nominal	DR
5524	PCA Spec Comp Pers Rec FUTA	Nominal	DR
5601	Disbursement, NMI	Nominal	CR
5602	Disbursement, VI	Nominal	CR
5603	Disbursement, Guam	Nominal	CR
5604	Disbursement, Samoa	Nominal	CR
5610	HQ Expense, Earned Income Credit	Nominal	CR
5611	HQ Expense, EIC (Non-224)	Nominal	CR
5620	HQ Expense, Informant Reward	Nominal	CR
5630	HQ Expense, Photocopy Fee	Nominal	CR
5631	HQ Expense, Photocopy Fee (Non-224)	Nominal	CR
5640	HQ Expense Disbursement, Principal	Nominal	CR
5641	HQ Expense Disburse Princ (Non-224)	Nominal	CR
5644	HQ Expense, Govt Retiree Credit	Nominal	CR
5645	HQ Expense, COVID Response US	Nominal	CR
5646	HQ Expense, Make Work Pay	Nominal	CR
5647	HQ Expense, American Opp Tax Credit	Nominal	CR
5648	HQ Expense, Build America Bond	Nominal	CR
5649	HQ Expense CDCTC	Nominal	CR
5650	HQ Expense Disbursement, Interest	Nominal	CR
5651	HQ Expenses Disbursement, HCTC	Nominal	CR
5652	HQ Expense, Disburse Int (Non-224)	Nominal	CR
5653	HQ Expense, Disburse HCTC (Non-224)	Nominal	CR
5654	Renewable Energy Bonds, HQ Disb	Nominal	DR/CR
5655	Energy Conservation Bonds, HQ Disb	Nominal	DR/CR
5656	Zone Academy Bonds, HQ Disb	Nominal	DR/CR
5657	School Construction Bonds, HQ Disb	Nominal	DR/CR
5658	Adoption Credit, HQ Disb	Nominal	DR/CR

Exhibit 3.17.50-2 (Cont. 16) (09-11-2023)
Chart of Accounts

5659	Therapeutic Credit, HQ Disb	Nominal	DR/CR
5660	HQ Expense, Child Credit	Nominal	CR
5661	HQ Expense, Territorial Child CR	Nominal	DR/CR
5662	HQ Expense, Child Credit (Non-224)	Nominal	DR/CR
5663	HQ Expense, Terr Child Cr (Non-224)	Nominal	DR/CR
5664	HQ Expense, Coverover	Nominal	DR
5665	HQ Expense, Disaster Tax Relief	Real	DR
5666	HQExpense COVID StimulusTerritories	Nominal	DR/CR
5667	HQ Expense COVID Resp Territories	Nominal	DR/CR
5668	HQExpense COVID EMPRetenTerritories	Nominal	DR/CR
5669	American Opp Tax CR, Territory	Nominal	DR/CR
5670	HQ Expense, AMT-IND	Nominal	CR
5671	HQ Expense, Housing	Nominal	CR
5672	HQ Expense, AMT-Corp	Nominal	CR
5673	Small Business Credit, HQ Disb	Nominal	DR/CR
5674	State Innov Sequester HQ Disb	Real	DR
5675	HQ State Innov Seq Disb	Nominal	DR
5890	Tax Revenue Refunds - Other	Nominal	DR/CR
5891	Tax Revenue Refunds - Individual	Nominal	DR/CR
5892	Tax Revenue Refunds - Corporate	Nominal	DR/CR
5893	Tax Revenue Refunds - Unemployment	Nominal	DR/CR
5894	Tax Revenue Refunds - Excise	Nominal	DR/CR
5895	Tax Revenue Refunds - Estate & Gift	Nominal	DR/CR
5900	HQ BCA, Disbursement	Nominal	DR/CR
5901	HQ EXCESS FICA	Nominal	DR/CR
5902	HQ BCA, Disbursement (Non-224)	Nominal	DR/CR
5903	HQ Excess FICA (Non-224)	Nominal	DR/CR
5998	HQ Rev Revenue Clear Accountability	Nominal	DR/CR
5999	HQ Revenue Clearance Accountability	Real	DR/CR
ASSESSMENTS AND SETTLEMENTS 6000			
6001	Installment Agreement Liability	Nominal	CR
6010	Arbitrage Rebate Liability	Nominal	CR

Exhibit 3.17.50-2   Internal Revenue Manual   Cat. No. 33003Z (09-11-2023)

Exhibit 3.17.50-2 (Cont. 17) (09-11-2023)
Chart of Accounts

6011	Arbitrage Rebate Penalty Liability	Nominal	CR
6110	Withholding Tax Assessment-Prin	Nominal	CR
6111	Withholding Tax Assessment-Pen	Nominal	CR
6112	Withholding Tax Assessment-Int	Nominal	CR
6120	Individ Income Tax Assessment-Prin	Nominal	CR
6121	Individ Inc Tax Assessment-Pen	Nominal	CR
6122	Individ Inc Tax Assessment-Int	Nominal	CR
6130	Corporation Tax Assessment-Prin	Nominal	CR
6131	Corporation Tax Assessment-Pen	Nominal	CR
6132	Corporation Tax Assessment-Int	Nominal	CR
6140	Excise Tax Assessment-Prin	Nominal	CR
6141	Excise Tax Assessment-Pen	Nominal	CR
6142	Excise Tax Assessment-Int	Nominal	CR
6150	Estate & Gift Tax Assessment-Prin	Nominal	CR
6151	Estate&Gift Tax Assessment-Pen	Nominal	CR
6152	Estate&Gift Tax Assessment-Int	Nominal	CR
6170	CTA Tax Assessment-Prin	Nominal	CR
6171	CTA Tax Assessment-Pen	Nominal	CR
6172	CTA Tax Assessment-Int	Nominal	CR
6180	FUTA Tax Assessment-Prin	Nominal	CR
6181	FUTA Tax Assessment-Pen	Nominal	CR
6182	FUTA Tax Assessment-Int	Nominal	CR
6190	Previously Assessed Tax	Nominal	CR
6191	Previous Assessed Penalty	Nominal	CR
6192	Previously Assessed Interest	Nominal	CR
6195	Reserved	Nominal	DR
6200	Taxpayer Account Transferred	Nominal	DR/CR
6201	Mirror Assessment Account TRF MFT31	Nominal	CR
6310	Miscellaneous Fee	Nominal	CR
6320	Offshore Oil Account	Nominal	CR
6330	Debtor Master File Offset	Nominal	CR

Exhibit 3.17.50-2 (Cont. 18) (09-11-2023)
Chart of Accounts

6357	Reserved	Nominal	DR
6400	Miscellaneous Revenue Collection	Nominal	CR
6407	Reserved	Nominal	DR
6507	Reserved	Nominal	DR
6510	Overassessment Credited	Nominal	DR
6520	Refund Of Tax And Interest-NMF	Nominal	DR/CR
6530	Tax Account Compromised	Nominal	DR
6540	Small Debit & Credit Cleared	Nominal	DR/CR
6545	BMF 100% Penalty Credit Allowed	Nominal	DR/CR
6550	Withholding Tax Payment Credited	Nominal	DR/CR
6560	Other Credits Allowed	Nominal	DR
6565	Refund Cancellation Credit Allowed	Nominal	DR
6570	Substantiated Credit Allowed	Nominal	DR
6575	Overpayment Interest Allowed	Nominal	DR
6580	Revenue CR Transferred To & From	Nominal	DR/CR
6590	Deposit Fund CR Transfer To & From	Nominal	DR/CR
6600	Accounts Cleared, Statute	Nominal	DR/CR
6607	Reserved	Nominal	DR
6700	Foreign Check Collection Cost	Nominal	DR
6737	HQ Northern Marianna Islands	Nominal	DR
6738	HQ Northern Mariana Is (Non-224)	Nominal	DR
6800	Excess Collection	Nominal	CR
6801	Expired External Leads	Nominal	CR
6810	Unapplied Statute Expired Credit	Nominal	DR/CR
6900	Adj Or Correction Of Revenue Rcpts	Nominal	DR
6901	ECP Adjustments of Revenue	Nominal	DR
6905	ID Theft Err Refund W/O	Nominal	DR
6907	Return Preparer, W/O	Nominal	DR
6910	Adj Or Correction Of MISC Revenue	Nominal	DR
6920	Disbursement Write-Off	Nominal	DR
6950	DOJ Civil Debt Collection Holdback	Nominal	DR
6970	Small Debit And Credit Cleared-FTD	Nominal	DR/CR

Exhibit 3.17.50-2   Internal Revenue Manual   Cat. No. 33003Z (09-11-2023)

Exhibit 3.17.50-2 (Cont. 19) (09-11-2023)
Chart of Accounts

6975	Liab for Small DB-CR Cleared FTD	Nominal	DR/CR
6980	Acq Prprty Disposed Other Than Sale	Nominal	DR
6985	Profit&Loss Sale Acquired Property	Nominal	DR/CR
OTHER ASSETS 7000			
7001	EFTPS Unclassified	Real	DR
7002	Deposit Fund	Real	DR
7003	Anti Drug	Real	DR
7004	Informant Reward	Real	DR/CR
7005	Northern Mariana Islands	Real	DR
7006	Virgin Islands	Real	DR
7007	Guam	Real	DR
7008	Samoa	Real	DR
7009	Insolvency Unclassified	Real	DR
7010	Intra-Governmental Suspense	Real	DR
7011	HQ EFTPS Unclassified (Non-224)	Real	DR
7012	HQ Misc Receipt Dep. Fund (Non-224)	Real	DR
7013	HQ Misc Receipt Anti Drug (Non-224)	Real	DR
7014	HQ Informant Reward (Non-224)	Real	DR
7015	HQ Coverover NMI (Non-224)	Real	DR
7016	HQ Coverover Virgin Is (Non-224)	Real	DR
7017	HQ Coverover Guam (Non-224)	Real	DR
7018	HQ Coverover Samoa (Non-224)	Real	DR
7100	Property Acquired In Payment Of Tax	Real	DR
7200	Unclassified FTD	Real	DR
7210	Confirmed Unclassified Amount	Real	DR
7220	Unconfirmed Unclassified Amount	Real	DR
7300	Unconfirmed Debit	Real	DR
7500	Undeposited Collection	Real	DR
7610	Embezzlement & Theft	Real	DR
7620	Unexplained Loss	Real	DR
7630	Reserved	Real	DR

Exhibit 3.17.50-2 (Cont. 20) (09-11-2023)
Chart of Accounts

7640	Reserved	Real	DR
7649	ECP Deposit Discrepancy	Real	DR
7650	Deposit Discrepancy	Real	DR
7660	Reserved	Real	DR
WORK IN PROCESS CONTROL ACCOUNTS 8000			
8100	FTD Input	Nominal	DR
8200	FTD Deposit Confirmed	Nominal	CR
8231	Corp AMT, TY2018 & Future, CR Elect	Real	CR
8236	COVID COBRA Credit Elect	Real	CR
8305	COVID RecoveryReb Credit Elect	Real	CR
8306	Earned Income CR, Credit Elect	Real	CR
8310	Reserved	Nominal	DR
8320	Reserved	Nominal	DR
8322	Child Tax CR, Credit Elect	Real	CR
8323	HCTC, Credit Elect	Real	CR
8330	Reserved	Nominal	DR
8331	Corp AMT, TY2017 & Prior CR Elect	Real	CR
8332	American Opp Tax CR, Credit Elect	Real	CR
8335	Build America Bonds, Credit Elect	Real	CR
8336	COVID Response US Credit Elect	Real	CR
8340	Reserved	Nominal	DR
8343	CDCTC, Credit Elect	Real	CR
8345	Zone Academy Bonds, Credit Elect	Real	CR
8346	School Construct Bonds,Credit Elect	Real	CR
8347	Renewable Energy Bonds,Credit Elect	Real	CR
8348	Energy Conserv Bonds, Credit Elect	Real	CR
8349	Premium Tax CR, Credit Elect	Real	CR
8351	Small Business CR, Credit Elect	Real	CR
8370	Reserved	Nominal	DR
8380	Reserved	Nominal	DR
8400	Reserved	Nominal	DR
8405	COVID RecoveryReb Offset	Real	CR

Exhibit 3.17.50-2   Internal Revenue Manual   Cat. No. 33003Z (09-11-2023)

Exhibit 3.17.50-2 (Cont. 21) (09-11-2023)
Chart of Accounts

8406	Earned Income CR, Offset	Real	CR
8422	Child Tax CR, Offset	Real	CR
8423	HCTC, Offset	Real	CR
8431	Corp AMT, TY2017 & Prior Offset	Real	CR
8432	American Opp Tax CR, Offset	Real	CR
8435	Build America Bonds, Offset	Real	CR
8436	COVID Response US Offset	Real	CR
8443	CDCTC, Offset	Real	CR
8445	Zone Academy Bonds, Offset	Real	CR
8446	School Construct Bonds, Offset	Real	CR
8447	Renewable Energy Bonds, Offset	Real	CR
8448	Energy Conservation Bonds, Offset	Real	CR
8449	Premium Tax CR, Offset	Real	CR
8451	Small Business CR, Offset	Real	CR
8510	Reserved	Nominal	DR/CR
8520	Reserved	Nominal	DR/CR
8530	Reserved	Nominal	DR/CR
8531	Corp AMT, TY2018 & Future, Offset	Nominal	CR
8536	COVID COBRA Offset	Real	CR
8540	Reserved	Nominal	DR/CR
8636	COVID Emp Retention US Credit Elect	Real	CR
8731	New Corp AMT, Offset	Real	CR
8736	COVID Emp Retention US Offset	Real	CR
LEDGER CLOSING ACCOUNTS 9000			
9998	Reversal Rev Clearance Accountability	Nominal	DR/CR
9999	Revenue Clearance Accountability	Real	DR/CR

Exhibit 3.17.50-3   (09-11-2023)
RRACS Input Journals and Journal Numbers

RRACS Input Journals and Journal Numbers	
Journal Number	**Journal Name**
Use for Batch Journals (generated journal records from other systems)	
100	Generalized Unpostable Framework (GUF)
101	Service Center Control File (SCCF) Adjustment Reclass
102	Generalized Mainline Framework (GMF)
103	IMF Net Tax Refund Report (NTRR)
104	BMF Net Tax Refund Report (NTRR)
106	IMF Recap Weekly
107	IMF Recap – Semi-Annual
108	BMF Recap
110	EFTPS Deposits
111	EFTPS Debit Voucher
112	EFTPS/FPLP Reclass
113	EFTPS/FPLP Tape Edit Processor (TEP)
114	FPLP Reclass DT/DV
115	GOALS Confirmed Refund
117	CIR (PNC) Confirmed Deposit
119	GOALS (FMS) Reconciled Deposit
120	Private Debt Collection
133	Regular Assessment
134	Prompt Assessment
135	Quick Assessment
136	Jeopardy Assessment
137	IMF Abatement
138	BMF Abatement
140	IDRS End of Day (EOD)
141	ANMF SC RECAP -Other
142	ANMF SC RECAP -Assessment
143	CDDB UA Weekly Recap

Exhibit 3.17.50-3   Internal Revenue Manual   Cat. No. 33003Z (09-11-2023)

Exhibit 3.17.50-3 (Cont. 1) (09-11-2023)
RRACS Input Journals and Journal Numbers

144	CDDB UA Monthly Recap
155	Unapplied External Leads
156	Write Off External Leads
162	CADE 2 Recap
170	ISRP Deposit
171	EOD ID Theft
172	Open Return Preparer
173	Close Return Preparer
174	CDDB IDT Write-Off 180 Lockbox
180	LOCKBOX Deposit
185	Business Income Tax Credit
186	Individual Income Tax Credit
187	CMSFILE (State Innovation)
198	SGL Year End Processing
199	Year-End Processing
Use for Journals from Manual Input	
001	Earned Income Credit Advance
003	Presidential Election Campaign Fund (PECF)
004	Debtor Master File Letter
005	Excise (Windfall,Earmark)
006	Excess Federal Insurance Contributions Act (FICA)
007	Excise (F4136-843)
008	Excise NTRR
011	Child Credit Disbursement
012	Service Center Refunds
014	Railroad Retirement DR
015	Federal Unemployment Tax Act (FUTA)-Debit
016	IPAC Receipt
017	Federal Unemployment Tax Act (FUTA)-Credit
018	Northern Mariana Islands
019	Railroad Retirement CR

Exhibit 3.17.50-3 (Cont. 2) (09-11-2023)
RRACS Input Journals and Journal Numbers

020	Bureau of Alcohol, Tobacco and Firearms (BATF)
021	Customs
022	Child Credit Warrant
024	Make Work Pay, Reclass
025	Make Work Pay, Warrant
027	IPAC Disbursements
028	Tax Receivable Adjustment
029	Frozen Credit Adjustment
032	Refund IRC Principal
033	Refund IRC Interest
034	Earned Income Credit
036	IPAC Territorial Child Credit
037	Refund IRC Prin Surplus
040	Health Coverage TC
041	HIRE-BOND Warrant
042	HIRE-BOND Surplus Warrant
043	HIRE-BOND Reclass
044	PPA Act Warrant
045	PPA Act Surplus Warrant
046	PPA Act Reclass
056	Earned Income Credit (EIC) DMF Offset
057	Earned Income Credit (EIC) Disbursements
062	HCTC - No SF224
063	Private Collection Agency (PCA)
064	COVID Stimulus
065	COVID Stimulus Warrant
066	COVID Stimulus Surplus Warrant
067	Refundable Credit
068	Refundable Warrant
070	Health Coverage Tax Credit (HCTC)/Informant Warrant
071	Health Coverage Tax Credit (HCTC)/Informant Sur Warr
072	Health Coverage Tax Credit (HCTC) IMF Portion

Exhibit 3.17.50-3   Internal Revenue Manual   Cat. No. 33003Z (09-11-2023)

Exhibit 3.17.50-3 (Cont. 3) (09-11-2023)
RRACS Input Journals and Journal Numbers

073	Allowance Doubtful Accounts (ADA)
074	Seized Assets
076	Net Receivable Change Statement of Custodial Activity (SOCA)
077	American Opportunity Credit, Reclass
078	American Opportunity Credit, Warrant
079	American Opportunity Credit, Surplus Warrant
081	Refund SGL Tax Class
084	IRAF Allow Doubtful Accts
087	NMF Allow Doubtful Accts
089	Net Change to Payable
090	HQ MISC Application
091	Government Retiree, Reclass
093	Government Retiree, Surplus Warrant
094	COVID Response
095	COVID Response Warrant
096	COVID Resp Surplus Warrant
097	Build America, Reclass
098	Build America, Warrant
099	Build America, Surplus Warrant
210	Deposit
211	Confirm Deposit
220	Debit Voucher
221	Debit Voucher Adjustment
250	Reclass
302	Acquisition
303	Disposition/Loss
304	Disposition/Profit
305	Disposition/Non Sale
306	Loss from Embezzlement and Theft
307	Loss, Unexplained
308	Loss, Deposit Discrepancy

Exhibit 3.17.50-3 (Cont. 4) (09-11-2023)
RRACS Input Journals and Journal Numbers

309	Recovery from Embezzlement and Theft
310	Recovery, Unexplained Loss
311	Recovery, Deposit Discrepancy
312	Apply to Offer in Compromise
313	Apply to Seizure
314	Apply To Miscellaneous
315	Apply from Offer in Compromise
316	Apply from Seizure
317	Apply from Miscellaneous
320	Seized Property, Open
321	Seized Property, Closed
322	Seized Property, Open and Closed
323	Collateral, Open
324	Collateral, Closed
330	Non-Equity Collateral, Open
335	Non-Equity Collateral, Closed
400	MISC Application
401	Cover Over Liability
402	MISC Application II
404	Unidentified Remittance File, Miscellaneous
405	PFIC Application
407	Unidentified Remittance File, Miscellaneous Fee
408	Unidentified Remittance File, Refund Repayment
409	Unidentified Remittance File, Loss
411	Dishonored Check File, Service Center Control File
412	Dishonored Check File, Miscellaneous Fee
413	Dishonored Check File, Deposit Fund
414	Dishonored Check File, Loss
415	Dishonored Check File, Anti-Drug
417	EFTPS GMF/TEP-BMF
418	EFTPS GMF/TEP-IMF
419	EFTPS GMF/TEP-IRAF

Exhibit 3.17.50-3   Internal Revenue Manual   Cat. No. 33003Z (09-11-2023)

Exhibit 3.17.50-3 (Cont. 5) (09-11-2023)
RRACS Input Journals and Journal Numbers

421	GMF/TEP - BMF
422	GMF/TEP - IMF
424	Deletes - BMF
425	Deletes - IMF
427	Unpostable-BMF
428	Unpostable-IMF
435	Credit Transfer Out Revenue Receipt Credit Document
436	Credit Transfer Out Revenue Receipt Debit Document
437	Credit Transfer Out Deposit Fund Credit Document
441	Credit Transfer In Revenue Receipt Credit Document
442	Credit Transfer In Revenue Receipt Debit Document
443	Credit Transfer In Deposit Fund Credit Document
446	Confirm Credit Transfer Out Revenue Receipt Credit Document
447	Confirm Credit Transfer Out Revenue Receipt Debit Document
448	Confirm Credit Transfer Out Deposit Fund Credit Document
458	Account Transfer Out -Debit
459	Account Transfer Out -Credit
460	Account Transfer In -Debit
465	Confirm Account Transfer Out -Debit
469	IPACR Application(s)
470	IPACD Application
471	CADE 2 Recap Manual Input
472	BMF Recap Manual Input
480	E.R. Court Case
481	E.R. Non-Court Case
485	Nonpayment Erroneous Refund
490	Clear Erroneous Refund
495	Informant Reward
496	Informant Reward Offset
498	Insolvency Recovery
499	Revenue Clearance TRF

Exhibit 3.17.50-3 (Cont. 6) (09-11-2023)
RRACS Input Journals and Journal Numbers

500	Arbitrage Refund
501	Miscellaneous Refund
503	Excess Refund
504	Unidentified Refund
505	Photocopy Refund
506	CADE to ECC Refund
507	Non-Master File Refund
508	Deposit Fund Refund
510	MISC Revenue Refund
512	ECC Refund-BMF
513	ECC Refund-IMF
514	Oil Spill Refund
515	Informant Reward Refund
516	Cover Over Refund
517	User Fee, Refund
519	Confirm Informant Reward
520	Confirm Miscellaneous Refund
521	Confirm ECC Refund, BMF
522	Confirm ECC Refund, IMF
523	Confirm Excess Refund
524	Confirm Unidentified Refund
525	Confirm Photocopy Refund
526	Confirm Non-Master File Refund
527	Confirm Deposit Fund Refund
528	Confirm Anti-Drug Refund
529	Confirm Miscellaneous Revenue Refund
530	Confirm Oil Spill Refund
532	Manual Refund Cancellation
533	Deposit Refund Cancellation
534	ECC Cancellations-BMF
535	ECC Cancellations-IMF
536	Photocopy Cancellations

Exhibit 3.17.50-3   Internal Revenue Manual   Cat. No. 33003Z (09-11-2023)

Exhibit 3.17.50-3 (Cont. 7) (09-11-2023)
RRACS Input Journals and Journal Numbers

538	Informant Cancellations
539	Miscellaneous Revenue Cancellation
540	Oil Spill Cancellations
541	IPAC Receipts
542	TRACS IPACD
544	Arbitrage Cancellations
546	ECC Cancellations-CADE
547	IPACD Miscellaneous
548	Cover Over Cancellation
549	IPACD Deposit Fund
560	IPACD Oil Spill
570	Coverover Refund
580	IPACR FMS Levy
585	IPACD FMS Levy
590	Arbitrage Refund
593	Low Income IA Reclass
610	Assessment Regular Current Withholding (Tax Class 1)
611	Assessment Regular Current Individual Income (Tax Class 2)
612	Assessment Regular Current Corporation (Tax Class 3)
613	Assessment Regular Current Excise (Tax Class 4)
614	Assessment Regular Current Estate and Gift (Tax Class 5)
615	Assessment Regular Current CTA (Tax Class 7)
616	Assessment Regular Current FUTA (Tax Class 8)
621	Assessment Regular Deficiency Individual Income (Tax Class 2)
622	Assessment Regular Deficiency Corporation (Tax Class 3)
623	Assessment Regular Deficiency Excise (Tax Class 4)
625	Assessment Regular Deficiency CTA (Tax Class 7)
630	Assessment Quick Current Withholding (Tax Class 1)
631	Assessment Quick Current Individual Income (Tax Class 2)
632	Assessment Quick Current Corporation (Tax Class 3)
633	Assessment Quick Current Excise (Tax Class 4)

Exhibit 3.17.50-3 (Cont. 8) (09-11-2023)
RRACS Input Journals and Journal Numbers

634	Assessment Quick Current Estate and Gift (Tax Class 5)
635	Assessment Quick Current CTA (Tax Class 7)
636	Assessment Quick Current FUTA (Tax Class 8)
640	Assessment Quick Deficiency Withholding (Tax Class 1)
641	Assessment Quick Deficiency Individual Income (Tax Class 2)
642	Assessment Quick Deficiency Corporation (Tax Class 3)
643	Assessment Quick Deficiency Excise (Tax Class 4)
644	Assessment Quick Deficiency Estate and Gift (Tax Class 5)
645	Assessment Quick Deficiency CTA (Tax Class 7)
646	Assessment Quick Deficiency FUTA (Tax Class 8)
650	Assessment Prompt Current Withholding (Tax Class 1)
651	Assessment Prompt Current Individual Income (Tax Class 2)
652	Assessment Prompt Current Corporation (Tax Class 3)
653	Assessment Prompt Current Excise (Tax Class 4)
654	Assessment Prompt Current Estate and Gift (Tax Class 5)
656	Assessment Prompt Current FUTA (Tax Class 8)
660	Assessment Prompt Deficiency Withholding (Tax Class 1)
661	Assessment Prompt Deficiency Individual Income (Tax Class 2)
662	Assessment Prompt Deficiency Corporation (Tax Class 3)
663	Assessment Prompt Deficiency Excise (Tax Class 4)
664	Assessment Prompt Deficiency Estate and Gift (Tax Class 5)
665	Assessment Prompt Deficiency CTA (Tax Class 7)
670	Assessment Jeopardy Current Withholding (Tax Class 1)
671	Assessment Jeopardy Current Individual Income (Tax Class 2)
672	Assessment Jeopardy Current Corporation (Tax Class 3)
675	Assessment Jeopardy Current CTA (Tax Class 7)
676	Assessment Jeopardy Current FUTA (Tax Class 8)
681	Assessment Jeopardy Deficiency Individual Income (Tax Class 2)
682	Assessment Jeopardy Deficiency Corporation (Tax Class 3)
683	Assessment Jeopardy Deficiency Excise (Tax Class 4)
684	Assessment Jeopardy Deficiency Estate and Gift (Tax Class 5)
685	Assessment Jeopardy Deficiency CTA (Tax Class 7)

Exhibit 3.17.50-3   Internal Revenue Manual   Cat. No. 33003Z (09-11-2023)

Exhibit 3.17.50-3 (Cont. 9) (09-11-2023)
RRACS Input Journals and Journal Numbers

686	Assessment Jeopardy Deficiency FUTA (Tax Class 8)
690	Non Tax Assessments (OSPC only)
691	Abatement
692	Erroneous Abatement
695	Non Tax Abatement (OSPC only)
700	Premium Tax Credit (PTC) Warrant
701	Premium Tax Credit (PTC) Surplus Warrant
702	Premium Tax Credit
703	Sequestration
704	SC CARS Reclassification
705	State Innovation Breakout
706	Disaster Relief Warrant
707	Disaster Relief Surplus Warrant
708	Disaster Relief Trans
712	FTD CRL
713	FTD Tapes to MCC
714	FTD MUCR
715	FTD Wire
716	FTD Reclass
721	FTD CRL
730	FTD MUCR
740	FTD Adj DT
741	FTD Adj DV
750	FTD Reclass
760	IPAC Processing
810	Manual Assessment Regular Current Withholding (Tax Class 1)
811	Manual Assessment Regular Current Individual Income (Tax Class 2)
812	Manual Assessment Regular Current Corporation (Tax Class 3)
813	Manual Assessment Regular Current Excise (Tax Class 4)
814	Manual Assessment Regular Current Estate and Gift (Tax Class 5)
815	Manual Assessment Regular Current CTA (Tax Class 7)

Exhibit 3.17.50-3 (Cont. 10) (09-11-2023)
RRACS Input Journals and Journal Numbers

816	Manual Assessment Regular Current FUTA (Tax Class 8)
820	Manual Assessment Regular Deficiency Withholding (Tax Class 1)
821	Manual Assessment Regular Deficiency Individual Income (Tax Class 2)
825	Manual Assessment Regular Deficiency CTA (Tax Class 7)
830	Manual Assessment Quick Current Withholding (Tax Class 1)
831	Manual Assessment Quick Current Individual Income (Tax Class 2)
832	Manual Assessment Quick Current Corporation (Tax Class 3)
833	Manual Assessment Quick Current Excise (Tax Class 4)
834	Manual Assessment Quick Current Estate and Gift (Tax Class 5)
835	Manual Assessment Quick Current CTA (Tax Class 7)
836	Manual Assessment Quick Current FUTA (Tax Class 8)
840	Manual Assessment Quick Deficiency Withholding (Tax Class 1)
841	Manual Assessment Quick Deficiency Individual Income (Tax Class 2)
842	Manual Assessment Quick Deficiency Corporation (Tax Class 3)
843	Manual Assessment Quick Deficiency Excise (Tax Class 4)
844	Manual Assessment Quick Deficiency Estate and Gift (Tax Class 5)
846	Manual Assessment Quick Deficiency FUTA (Tax Class 8)
850	Manual Assessment Prompt Current Withholding (Tax Class 1)
851	Manual Assessment Prompt Current Individual Income (Tax Class 2)
853	Manual Assessment Prompt Current Excise (Tax Class 4)
854	Manual Assessment Prompt Current Estate and Gift (Tax Class 5)
855	Manual Assessment Prompt Current CTA (Tax Class 7)
856	Manual Assessment Prompt Current FUTA (Tax Class 8)
863	Manual Assessment Prompt Deficiency Excise (Tax Class 4)
864	Manual Assessment Prompt Deficiency Estate and Gift (Tax Class 5)
865	Manual Assessment Prompt Deficiency CTA (Tax Class 7)
866	Manual Assessment Prompt Deficiency FUTA (Tax Class 8)
870	Manual Assessment Jeopardy Current Withholding (Tax Class 1)
871	Manual Assessment Jeopardy Current Individual Income (Tax Class 2)
872	Manual Assessment Jeopardy Current Corporation (Tax Class 3)
873	Manual Assessment Jeopardy Current Excise (Tax Class 4)
874	Manual Assessment Jeopardy Current Estate and Gift (Tax Class 5)

Exhibit 3.17.50-3   Internal Revenue Manual   Cat. No. 33003Z (09-11-2023)

Exhibit 3.17.50-3 (Cont. 11) (09-11-2023)
RRACS Input Journals and Journal Numbers

875	Manual Assessment Jeopardy Current CTA (Tax Class 7)
876	Manual Assessment Jeopardy Current FUTA (Tax Class 8)
880	Manual Assessment Jeopardy Deficiency Withholding (Tax Class 1)
881	Manual Assessment Jeopardy Deficiency Individual Income (Tax Class 2)
882	Manual Assessment Jeopardy Deficiency Corporation (Tax Class 3)
884	Manual Assessment Jeopardy Deficiency Estate and Gift (Tax Class 5)
885	Manual Assessment Jeopardy Deficiency CTA (Tax Class 7)
886	Manual Assessment Jeopardy Deficiency FUTA (Tax Class 8)
905	Adjust NTRR Line Data
906	Undeposited Collection
907	Deposit
911	SF224 Super Window
912	Non-SF224 Super Window
914	Period13 Non-SF224 Window
915	SGL Only
916	PD 13 SGL Only

Exhibit 3.17.50-4   (09-11-2023)
Account Numbers and Associated Journals

Account Numbers and Associated Journals	
Account Number	**Associated Journals**
0003	032, 912, 914
0004	033, 912, 914
0005	065, 912, 914
0006	034, 912, 914
0022	022, 912, 914
0023	070, 912, 914
0029	068, 912, 914
0030	068, 912, 914
0031	068, 912, 914
0032	078, 912, 914
0033	912, 914
0035	098, 912, 914
0036	095, 912, 914
0042	912, 914
0043	070, 912, 914
0044	095, 911, 912, 914
0045	041, 912, 914
0046	041, 912, 914
0047	041, 912, 914
0048	043, 912, 914
0049	700
0050	044, 912, 914
0051	044, 912, 914
0052	044, 912, 914
0059	706, 912
0159	708, 911, 912
0203	037, 912, 914
0204	912, 914
0205	066, 912, 914

Exhibit 3.17.50-4   Internal Revenue Manual   Cat. No. 33003Z (09-11-2023)

Exhibit 3.17.50-4 (Cont. 1) (09-11-2023)
Account Numbers and Associated Journals

0206	912, 914
0222	914
0223	070, 912, 914
0229	069, 912, 914
0230	069, 912, 914
0231	072
0232	912, 914
0233	912, 914
0235	099, 912, 914
0236	096, 912, 914
0242	912, 914
0243	071, 912, 914
0244	096, 914
0245	912, 914
0246	912, 914
0247	912, 914
0248	912, 914
0249	701
0250	912, 914
0251	912, 914
0252	912, 914
0259	912, 914
0349	187, 702, 912
0431	703
0435	703
0443	703
0445	703
0446	703
0447	703
0448	703
0449	187, 702, 912

Exhibit 3.17.50-4 (Cont. 2) (09-11-2023)
Account Numbers and Associated Journals

0451	703
0452	702, 911
0459	703, 912
0505	064, 186, 911, 912
0522	011, 186, 911, 912, 914
0536	094, 185, 911, 912, 914
0543	911
0549	702, 912
0605	036, 912
0606	036, 911, 912, 914
0616	072, 911
0636	036, 912
0647	187, 702, 912
0649	187, 702, 912
0651	074
0705	064, 186, 911, 912, 914
0736	094, 185, 911, 912
0749	187, 702, 912
0751	911, 912
0831	067, 185, 911
0836	036, 912
0849	702, 912
0851	187, 702, 911, 912
0852	187, 702, 912
0853	912
0854	187, 702, 912
0855	912
0856	187, 702, 912
0857	912
0858	187, 702, 912
0859	187, 702, 912

Exhibit 3.17.50-4   Internal Revenue Manual   Cat. No. 33003Z (09-11-2023)

Exhibit 3.17.50-4 (Cont. 3) (09-11-2023)
Account Numbers and Associated Journals

0903	006-008, 011, 012, 014, 015, 017, 019 - 021, 024, 037, 040, 043, 046, 054-059, 064, 067, 077, 094, 097, 185, 186, 702, 911
0904	004, 012, 014, 015, 017, 019 - 021, 033, 911
0905	064, 065, 066, 911
0906	001, 034, 056, 057, 186, 912
0908	187, 702, 912
0909	702, 912
0910	187, 702, 912
0911	702, 912
0912	702, 912
0913	004
0914	702, 912
0915	187, 702, 912
0916	702, 912
0920	040
0922	011, 022, 036, 064, 186, 911
0923	040, 072, 186, 911
0929	067, 911
0930	067, 911
0931	067, 185, 911
0932	036, 077, 186, 911
0933	024, 911
0935	097, 185, 911
0936	094, 185, 186, 911, 912
0942	911
0943	036, 094, 186, 911, 912, 914
0945	043, 185, 911
0946	043, 185, 911
0947	043, 185, 911
0948	043, 185, 911
0949	186, 702, 911

Exhibit 3.17.50-4 (Cont. 4) (09-11-2023)
Account Numbers and Associated Journals

0950	046, 911
0951	046, 185, 911
0952	046, 911
0970	187, 702, 912
0971	702, 912
0972	187, 702, 912
0973	187, 702, 912
0975	702, 911
0976	187, 702, 912
0977	702, 912
0978	702, 912
0979	702, 912
1049	702, 912
1051	911
1075	702, 911
1100	108, 472
1200	471
1300	108, 162, 471, 472
1314	400, 435, 436, 458, 459, 507, 6XX, 8XX
1321	141, 142, 400, 435, 436, 458, 459, 507, 8XX
1322	141, 142, 400, 435, 436, 458, 459, 507, 8XX
1324	141, 142, 400, 435, 436, 458, 459, 507, 8XX
1360	141, 142, 400, 435, 436, 458, 459, 507, 8XX
1371	141, 142, 400, 435, 436, 458, 459, 507, 8XX
1389	141, 142, 400, 435, 436, 458, 459, 507, 8XX
1400	400, 458, 459, 465, 912, 914
1401	143, 144, 912, 914
1402	143, 144, 912, 914
1403	912, 914
1404	143, 144, 912, 914
1405	143, 144, 912, 914
1406	912, 914

Exhibit 3.17.50-4   Internal Revenue Manual   Cat. No. 33003Z (09-11-2023)

Exhibit 3.17.50-4 (Cont. 5) (09-11-2023)
Account Numbers and Associated Journals

1407	143, 144, 912, 914
1408	143, 144, 912, 914
1409	912, 914
1410	143, 144, 912, 914
1411	143, 144, 912, 914
1420	028, 143
1424	028
1426	073
1427	073
1428	073
1429	073, 912, 914
1430	028
1431	028
1432	028
1433	028
1435	028
1510	210, 400, 404, 480, 481, 6XX, 8XX
1530	210, 480, 485
1535	480
1540	210, 480, 481, 485
1543	481
1545	171, 174, 210, 480, 490
1547	172, 173, 481, 490
1550	108, 162, 400, 469, 541
1580	210, 400, 407, 412
1600	400, 6XX, 8XX
1710	140, 210, 220, 221, 306 - 311, 400, 404, 411 - 415, 436
1720	210, 221, 306 - 311, 400, 404
1810	108, 472
1820	162, 471
1830	141, 142, 400, 404, 458, 459, 507, 6XX

Exhibit 3.17.50-4 (Cont. 6) (09-11-2023)
Account Numbers and Associated Journals

1840	400
1856	085
1903	912, 914
1904	912, 914
1905	912, 914
1906	912, 914
1920	912, 914
1922	912, 914
1923	912, 914
1929	912, 914
1930	912, 914
1931	912, 914
1932	912, 914
1933	912, 914
1935	912, 914
1936	912, 914
1942	912, 914
1945	912, 914
1946	912, 914
1947	912, 914
1948	912, 914
1950	912, 914
1951	912, 914
1952	912, 914
1954	912, 914
1961	912, 914
2110	001, 003, 018, 101, 108, 110 - 114, 140, 162, 180, 210, 220, 221, 250, 306 - 317, 400, 404, 411 - 415, 469, 470, 495 - 498, 907
2111	001, 003, 018, 046, 063, 094, 120, 911
2112	912, 914
2120	006, 007, 101, 108, 110 - 114, 140, 162, 170, 210, 221, 250, 306 - 317, 400, 404, 407, 409, 414, 469, 470, 495 - 498, 907

Exhibit 3.17.50-4   Internal Revenue Manual   Cat. No. 33003Z (09-11-2023)

Exhibit 3.17.50-4 (Cont. 7) (09-11-2023)
Account Numbers and Associated Journals

2121	006, 007, 063, 120, 911
2122	912, 914
2130	007, 008, 101, 108, 110 - 114, 140, 170, 180, 221, 250, 306 - 317, 400, 404, 409, 411, 414, 470, 495 - 498, 907
2131	007, 063, 120, 911
2132	912, 914
2140	005, 008, 101, 108, 110 - 114, 140, 162, 170, 210, 221, 250, 306 - 317, 400, 404, 409, 411, 469, 470, 495 - 498, 907
2141	005, 046, 063, 120, 911, 912
2142	912, 914
2145	046, 911
2146	046, 911, 912
2150	101, 108, 110 - 114, 140, 170, 180, 210, 221, 306 - 317, 400, 404, 409, 411, 414, 469, 470, 495 - 498, 907
2151	063, 911
2152	912, 914
2170	101, 108, 110 - 114, 140, 170, 180, 210, 221, 306 - 317, 400, 404, 409, 411, 414, 469, 470, 495 - 498, 907
2171	063, 120, 911
2172	912, 914
2180	101, 108, 110 - 114, 140, 162, 170, 180, 210, 250, 306 - 317, 400, 404, 409, 411, 414, 469, 495 - 498, 907
2181	063, 120, 911
2182	912, 914
2199	005, 911
2221	911
2222	911
2231	911
2232	911
2305	210, 250, 400
2310	210, 250, 400, 407, 412
2315	140, 210, 250, 400, 407, 412
2320	170, 210, 250, 400, 407, 412

Exhibit 3.17.50-4 (Cont. 8) (09-11-2023)
Account Numbers and Associated Journals

2325	210, 250, 400, 407, 412
2330	210, 250, 400, 407, 412
2335	210, 250, 400
2340	115, 170, 210, 250, 258, 273, 400, 407, 469, 470, 525, 536
2342	115, 250, 400, 525, 536
2345	210, 250, 400
2350	170, 210, 250, 259, 274, 400, 407, 412
2355	210, 250, 400, 469, 470, 541, 542
2360	170, 210, 250, 400, 407, 412
2365	210, 250, 400
2370	210, 250, 400, 407, 412
2375	170, 495, 496
2380	108, 112, 140, 162, 210, 250, 400, 407
2385	108, 140, 162, 210, 250, 400, 407, 412
2390	210, 400, 407, 412
2395	108, 162, 210, 250, 400, 407, 412
2410	115, 170, 210, 236, 239, 250, 256, 469, 525, 536, 541
2420	103, 104, 115, 210, 250, 256, 469, 470
2500	210, 257, 272
2600	210, 250
2700	261, 276
2725	029
2750	076, 912, 914
2825	029
2850	076, 912, 914
2900	210, 250, 262, 277
2910	114, 250, 469, 541, 580, 585
2915	250, 469, 470, 541
3200	323, 324
3300	320, 321, 322
3500	704
3502	704

Exhibit 3.17.50-4   Internal Revenue Manual   Cat. No. 33003Z (09-11-2023)

Exhibit 3.17.50-4 (Cont. 9) (09-11-2023)
Account Numbers and Associated Journals

3875	004, 016, 018, 027, 911
3876	912, 914
4048	187, 702, 912
4049	187, 700, 701, 702, 911, 912
4110	100, 102, 108, 113, 417, 421, 424, 427, 470, 472, 512, 534
4116	914
4117	143, 144, 912, 914
4118	143, 144, 912, 914
4119	028, 143
4120	100 - 102, 140, 170, 171, 180, 210, 221, 302 - 317, 404, 411, 417, 421, 424, 469, 470, 480, 496, 498, 500, 501, 532, 544, 547, 6XX, 8XX, 906
4121	912, 914
4122	143, 144, 912, 914
4123	143, 144, 912, 914
4125	110 - 114, 210, 221, 400, 417
4126	912, 914
4127	143, 144, 912, 914
4128	143, 144, 912, 914
4130	100, 400, 427
4131	912, 914
4132	143, 144, 912, 914
4133	100 - 102, 143, 144, 912, 914
4150	028, 073, 912, 914
4152	028, 073
4160	074, 911
4205	400, 402
4210	100, 102, 107, 108, 113, 162, 402, 418, 425, 428, 469 - 471, 513, 535
4215	402, 506, 546
4220	100 - 102, 140, 155, 170 - 172, 180, 210, 221, 302 - 317, 404, 411, 422, 425, 469, 470, 481, 496, 498, 501, 532, 547, 6XX, 8XX, 906
4225	110 - 114, 210, 221, 400, 418, 906
4230	100, 400, 428

Exhibit 3.17.50-4 (Cont. 10) (09-11-2023)
Account Numbers and Associated Journals

4251	100, 102, 113, 402
4252	100 - 102, 140, 210, 302 - 317, 400, 404, 411, 480, 501, 532, 547, 610, 611, 613, 623, 633, 653, 663, 683, 813, 833, 843, 853, 906
4253	100, 400
4254	162, 400
4255	110 - 113, 210, 221, 400, 906
4276	085
4420	101, 108, 140, 141, 142, 162, 170, 210, 277, 302 - 317, 400, 404, 411, 435, 436, 442, 458 - 460, 469, 470, 480, 481, 496, 498, 501, 507, 532, 547, 6XX, 8XX, 906
4425	110 - 112, 210, 221, 400, 906
312	313, 314, 400, 435, 436
141	400, 435, 436, 691, 692
4510	108, 162, 472
4520	162, 471
4521	108, 162, 471, 472
4610	312, 313, 314, 400, 496
4615	312, 313, 314, 400
4620	101, 140, 210, 306 - 314, 400, 404, 407, 409, 469, 470, 504, 532, 547
4625	210, 498
4626	210, 405
4701	400, 401, 516, 548
4702	400, 401, 516, 548
4703	400, 401, 516, 548
4704	400, 401, 516, 548
4710	170, 210, 257, 272, 312, 315, 437, 443, 470, 508, 533, 549
4720	210, 257, 272, 303, 304, 313, 316, 437, 469, 470, 508, 533, 549
4730	210, 257, 272, 314, 317, 437, 443, 469, 508, 533, 549
4740	437, 448
4750	261, 276, 400
4755	495, 496
4765	110 - 112, 114, 210, 400, 580, 585, 906
4801	115, 140, 501 - 507, 512, 513, 518, 520 - 526

Exhibit 3.17.50-4   Internal Revenue Manual   Cat. No. 33003Z (09-11-2023)

Exhibit 3.17.50-4 (Cont. 11) (09-11-2023)
Account Numbers and Associated Journals

4802	115, 140, 501 - 504, 506 - 508, 512 - 514, 518, 520 - 524, 526
4803	115, 508, 527
4805	514
4806	115, 500, 510, 529, 544, 590
4808	115, 515, 519
4810	236, 239, 400
4811	115, 402, 516, 570
4812	115, 402, 516, 570
4813	115, 402, 516, 570
4814	115, 402, 516, 570
4815	115
4816	115
4819	115
4900	435, 436, 446, 447
4910	485, 490
4950	162, 400
4960	400
4970	236, 239, 256, 400, 469, 470, 490, 501, 541, 542, 547
4971	155, 156, 210, 400
4975	469, 470, 541, 542
4980	320 - 324
4985	400, 469, 470, 541, 542
5029	005, 911, 912
5030	912, 914
5081	003, 911
5082	912, 914
5100	115, 518, 520 - 526, 532, 534 - 536, 542, 546, 547
5110	012, 911
5120	015, 017, 911
5130	014, 019, 911
5140	021, 911

Exhibit 3.17.50-4 (Cont. 12) (09-11-2023)
Account Numbers and Associated Journals

5150	020, 911
5151	911
5152	187, 702, 912
5153	912
5154	187, 702, 912
5156	187, 702, 912
5157	912
5158	912
5160	072, 911
5165	072, 911
5200	115, 518, 520 - 527, 532, 533, 547, 549
5210	012, 911
5220	015, 017, 911
5230	014, 019, 911
5240	021, 911
5250	020, 911
5260	004, 016, 027, 911
5261	004, 911
5300	533
5301	115
5302	115, 250, 400, 469, 470
5305	115
5400	115, 529, 539, 544, 590
5511	063, 120, 911
5512	063, 120, 911, 912, 914
5513	063, 120, 911
5514	063, 120, 911
5515	063, 120, 911
5516	063, 120, 911
5517	063, 120, 911
5518	063, 120, 911
5519	063, 911

Exhibit 3.17.50-4   Internal Revenue Manual   Cat. No. 33003Z (09-11-2023)

Exhibit 3.17.50-4 (Cont. 13) (09-11-2023)
Account Numbers and Associated Journals

5520	063, 911
5521	063, 120, 911
5522	063, 120, 911
5523	063, 120, 911
5524	063, 120, 911
5610	034, 036, 912, 914
5611	912, 914
5620	070, 071, 703, 912, 914
5630	040, 912, 914
5631	912, 914
5640	032, 037, 065, 066, 912, 914
5641	912, 914
5644	911, 912, 914
5645	095, 096, 911, 912, 914
5646	911, 912, 914
5647	078, 911, 912, 914
5648	098, 099, 703, 911, 912, 914
5649	036, 095, 096
5650	033, 912, 914
5651	070, 071, 912, 914
5652	912, 914
5653	912, 914
5654	041, 703, 911, 912, 914
5655	041, 703, 911, 912, 914
5656	041, 703, 911, 912, 914
5657	041, 703, 911, 912, 914
5658	044, 911, 912, 914
5659	044, 911, 912, 914
5660	022, 912, 914
5661	036, 912, 914
5662	912, 914

Exhibit 3.17.50-4 (Cont. 14) (09-11-2023)
Account Numbers and Associated Journals

5663	912, 914
5664	018
5665	703, 706, 708, 914
5666	036
5667	036
5668	036
5669	036, 911, 912, 914
5670	068, 069, 912, 914
5671	068, 069, 912, 914
5672	068, 069, 703, 912, 914
5673	044, 703, 911, 912, 914
5674	702, 911, 914
5675	702
5890	081
5891	081
5892	081
5893	081
5894	081
5895	081
5900	911
5901	006, 911
5902	912, 914
5903	912, 914
5998	912, 914
5999	912, 914
6001	108, 162, 471
6010	108, 400
6011	108, 400
6110	108, 142, 162, 610, 630, 640, 650, 660, 810, 820, 830, 840, 850
6111	108, 142, 162, 610, 630, 640, 650, 660, 810, 820, 830, 840, 850
6112	108, 142, 610, 630, 640, 650, 660, 670, 820, 830, 840, 850

Exhibit 3.17.50-4   Internal Revenue Manual   Cat. No. 33003Z (09-11-2023)

Exhibit 3.17.50-4 (Cont. 15) (09-11-2023)
Account Numbers and Associated Journals

6120	108, 142, 162, 611, 621, 631, 641, 651, 671, 681, 811, 821, 831, 841, 851, 871, 881
6121	108, 142, 162, 611, 621, 631, 641, 651, 671, 681, 811, 821, 831, 841, 851, 871, 881
6122	108, 142, 162, 611, 621, 631, 641, 651, 671, 681, 811, 821, 831, 841, 851, 871, 881
6130	108, 142, 612, 622, 632, 642, 652, 662, 682, 812, 832, 842, 872
6131	108, 142, 612, 622, 632, 642, 652, 662, 682, 812, 832, 842, 872
6132	108, 142, 612, 622, 632, 642, 652, 662, 682, 812, 832, 842, 872
6140	108, 142, 162, 613, 623, 633, 643, 653, 683, 813, 833, 843, 853
6141	108, 142, 162, 613, 623, 633, 643, 653, 683, 813, 833, 843, 853
6142	108, 142, 162, 613, 623, 633, 643, 653, 683, 813, 833, 843, 853
6150	108, 142, 614, 634, 644, 654, 664, 684, 834, 844, 854
6151	108, 142, 614, 634, 644, 654, 664, 684, 834, 844, 854
6152	108, 142, 614, 634, 644, 654, 664, 684, 834, 844, 854
6170	108, 142, 615, 635, 645, 815, 835
6171	108, 142, 615, 635, 645, 815, 835
6172	108, 142, 615, 635, 645, 815, 835
6180	108, 162, 616, 636, 646, 656, 676, 816, 846, 856
6181	108, 142, 616, 636, 646, 656, 676, 816, 846, 856
6182	108, 142, 616, 636, 646, 656, 676, 816, 846, 856
6190	162, 400
6195	400
6200	108, 162, 400, 460, 465
6201	162, 402
6310	108, 162, 170, 210, 258, 259, 273, 274, 407, 412, 435, 436, 441, 442, 469, 470, 505, 532, 536
6320	514
6330	108, 400, 469, 470
6400	170, 210, 312, 313, 314, 400, 435, 436, 442, 469, 470, 501, 532, 541, 542, 547
6510	108, 162, 691, 692
6520	141, 400, 469, 470, 501, 503, 504, 507, 514, 532, 533, 547, 549
6530	108, 162, 400

Exhibit 3.17.50-4 (Cont. 16) (09-11-2023)
Account Numbers and Associated Journals

6540	108, 141, 162, 400, 501, 547
6545	108
6550	142, 162, 400, 6XX, 8XX
6560	108, 142, 162, 400, 6XX, 8XX
6565	400, 501
6570	108, 162, 306, 307, 308, 309, 310, 311, 404
6575	108, 162, 400
6580	108, 162, 441, 442, 446, 447
6590	443, 448
6600	108, 141, 162, 400, 490
6700	221, 400
6737	018, 911
6738	912, 914
6800	101, 140, 210, 306, 307, 308, 309, 310, 312, 313, 314, 400, 404, 405, 435, 469, 470, 503, 532, 547
6801	156, 400
6810	107, 108, 162, 400
6900	306, 307, 308, 309, 310, 311, 400, 401, 496
6901	308, 311, 400
6905	174, 400, 490
6907	173, 400, 490
6910	400, 510, 539
6920	400, 490
6950	400, 469, 470
6980	305
6985	303, 304
7001	110, 111, 112, 210, 221, 250, 400, 907
7002	115, 170, 210, 250, 312, 313, 314, 315, 317, 469, 470, 527, 533, 549
7003	210, 250
7004	115, 250, 496, 519, 538, 570
7005	115, 250, 548, 570
7006	115, 250, 548, 570

Exhibit 3.17.50-4   Internal Revenue Manual   Cat. No. 33003Z (09-11-2023)

Exhibit 3.17.50-4 (Cont. 17) (09-11-2023)
Account Numbers and Associated Journals

7007	115, 250, 548, 570
7008	115, 250, 548, 570
7009	210, 250, 498
7011	912, 914
7012	912, 914
7013	912, 914
7014	912, 914
7015	912, 914
7016	912, 914
7017	912, 914
7018	912, 914
7100	302, 303, 304, 305
7220	400
7500	906, 907
7610	210, 306, 309, 409, 414
7620	210, 307, 310, 409, 414
7649	210, 308, 311, 409, 414
7650	210, 308, 311, 409, 414
8231	067, 185, 911
8236	094, 185, 911, 912, 914
8305	064, 186, 911, 912, 914
8306	057, 186, 911
8322	011, 186, 911
8323	040, 186, 911
8331	067, 185, 911
8332	077, 186, 911
8335	097, 185, 911
8336	094, 185, 186, 911, 912
8343	094, 186, 911, 912, 914
8345	043, 911
8346	043, 911

Exhibit 3.17.50-4 (Cont. 18) (09-11-2023)
Account Numbers and Associated Journals

8347	043, 911
8348	043, 911
8349	186, 702, 911
8351	046, 185, 911
8405	064, 186, 911
8406	057, 186, 911
8422	011, 186, 911
8423	040, 186, 911
8431	067, 185, 911
8432	077, 186, 911
8435	097, 185, 911
8436	094, 185, 186, 911, 912
8443	094, 186, 911, 912, 914
8445	043, 185, 911
8446	043, 185, 911
8447	043, 185, 911
8448	043, 185, 911
8449	186, 702, 911
8451	046, 185, 911
8531	911, 912
8536	094, 185, 911, 912, 914
8636	094, 185, 911, 912
8731	067, 185, 911, 912
8736	094, 185, 911, 912
9998	140, 162, 400, 402, 481

Exhibit 3.17.50-5   (09-01-2021)
Forms

This table lists the forms used in the IRM.

Form Number	Form Title
Form 23C (RRACS 006)	Summary Record of Assessment/Assessment Certificate (RRACS Form)
SF 224	Statement of Transactions (Treasury Bureau of the Fiscal Service Form)
Form 813	Document Register
Form 813-A	Recap of Document Registers
Form 1331	Notice of Adjustment
Form 2158	Credit Transfer Voucher (RRACS Report)
Form 2162 (RRACS 025)	Summary of Assessment Certificates Issued (RRACS Report)
Form 2162 (RRACS 025A)	Summary of Assessment Certificates Issued for Fiscal Year Ending (RRACS Report)
Form 2188	Voucher and Schedule of Overpayment and Overassessments
Form 2424	Account Adjustment Voucher
Form 3244	Payment Posting Voucher
Form 3245	Posting Voucher -Refund Cancellation or Repayment
Form 3809	Miscellaneous Adjustment Voucher
Form 4028	Service Center Control File Adjustment Record
Form 8166	RRACS Input Reconciliation Sheet

Exhibit 3.17.50-6   (09-01-2021)
RRACS Menu Icons

RRACS consists of a set of modules. This table lists the RRACS module icons used in the IRM.

Icon Name	Functionality
RRACS Production Menu	The main folder that contains all the RRACS icons.
Assessment Main Menu	Module used for service center assessments and abatements.
Client Manager	Used to log in to RRACS. Note: A login must be performed prior to accessing any of the RRACS modules.
DBA Main Menu	Module used to perform administrator level functions, most commonly to change the accounting month or reverse accounting journal entries.
HQ Reports Main Menu	Module used to print all RRACS headquarters reports.
Journal Research	Module used to retrieve previously entered journals.
Maintain Local Agency Location	A utility that logs the user into a specific location (service center or headquarters).
MCCRACS	A terminal emulator that allows direct access to the RACS IBM host mainframe. Runs using terminal commands. Most commonly used to change RACS password, transfer files, or to run SQL queries.
RACS Main Menu	Module used to perform accounting entries and journals.
SPC Reports Main Menu	Module used to print all RRACS service center reports.
Trial Balance	Module used to display debit, credit, and net account balances for a given service center or headquarters.
Update User Workstation ID	A security utility that updates current workstation and disconnects any other workstations that the user may be logged into.

Exhibit 3.17.50-6   Internal Revenue Manual   Cat. No. 33003Z (09-11-2023)