

## IRS Supplemental Instructions for the Treasury FMS Interagency Agreement (IAA) (Forms 7600A & 7600B)

**Note:** Complete the fillable Interagency Agreement (Forms 7600A & 7600B) that can be downloaded from [www.fms.treas.gov/finstandard/forms.html](http://www.fms.treas.gov/finstandard/forms.html). In most cases, use the Treasury FMS Instructions to complete the Seller side of the forms unless more specific IRS supplemental instructions have been provided in this publication.

| Form Name | Block Number | Field Name  | Field Action  |
|-----------|--------------|---|---|
| 7600A     | N/A          | GT&C Section  | GT&C Section must be completed and signed each fiscal year as a "new" action.   |
| 7600A     | N/A          | IAA Number ____ - 0000 - _____<br>GT&C Order# Amendment/Mod#                                    | If the IAA number is not established by the Requesting Agency, the Servicing Agency will enter the Servicing Agency (IRS) Agreement Tracking Number as the IAA number.  |
| 7600A     | 2.           | Servicing Agency Agreement Tracking Number  | The Servicing Agency Agreement Tracking Number is the same as the Reimbursable Agreement Number (e.g. RA2012B001).  |
| 7600A     | 3.           | Assisted Acquisition Agreement  | In rare situations, Assisted Acquisition activity can generate a funds-in reimbursable agreement. This occurs when an Assisted Acquisition Action requires the requesting entity to advance funds to the contracting entity as the mechanism to fund the award. When this occurs, this block must be completed and the CFO organization must approve the IAA. |
| 7600A     | 5.           | Agreement Period  | The period of time during which the IRS is incurring costs and/or providing services. This agreement period can be up to one year but may not extend past September 30 of the funding year of the agreement. However, some direct charge reimbursable fund agreement obligations can be initiated in the funding year and extend past September 30.           |
| 7600A     | 6.           | Recurring Agreement   | This is for informational purposes only. This type of agreement must be contracted with a new reimbursable agreement annually.  |
| 7600A     | 7.           | Agreement Type  | For purposes of funds-in reimbursable agreements, only single orders will be accepted by IRS under each FMS Form 7600A-B.   |
| 7600A     | 8.           | Are advance payments allowed for this IAA   | Advance payment options for IAAs are on an exception basis only and must be approved by the Director, Office of Financial Reports.  |
| 7600A     | 9.           | Estimated Agreement Amount  | The Estimated Agreement Amount represents the expected annual costs to provide services under the individual agreement. This amount must be greater than or equal to the TOTAL Modified Obligation (Total Column) in Block 26 (Form 7600B). If it is not then the estimated agreement amount must be amended.   |
| 7600A     | 10.          | Statutory Authority   | Use the Economy Act (Economy Act, 31 U.S.C §1535) authority, unless a more specific authority is appropriate for the IAA. Examples of non-Economy Act authorities include, but are not limited to: Working Capital Funds; Foreign Assistance Act of 1961 (22 U.S.C § 2392) Section 632(b); Federal Buildings Fund 40 U.S.C. §592(b)(2).                       |
| 7600A     | 12.          | Roles & Responsibilities for the Requesting Agency and Servicing Agency                         | Enter the following verbiage into this block, "The IRS will not IPAC customers nor will customers IPAC the IRS during the last three business days of the month."   |
| 7600A     | 17.          | Assisted Acquisition Agreements - RA's Organizations Authorized to Request Assistance Under IAA | Assisted Acquisition activity will be related to funds-in reimbursable agreements in rare situations where advances are required and approved. When this occurs, this block must be completed.  |
| 7600A     | 18.          | Assisted Acquisition Agreements - SA's Organizations Authorized to Request Assistance Under IAA | Assisted Acquisition activity will be related to funds-in reimbursable agreements in rare situations where advances are required and approved. When this occurs, this block must be completed.  |
| 7600A     | 23.          | AGENCY OFFICIAL,<br>Servicing Agency  | Enter the name, title, telephone number, fax number, and email address of the Business Unit's Program Official. The Program Official will then sign and date approval.  |
| 7600B     | 26.          | Funding Modification Summary by Line, TOTAL Modified Obligation and Net Modified Amount Due     | The TOTAL Modified Obligation and Net Modified Amount Due amounts by Line # Column must agree with Block 28 (Form 7600B) Breakdown of Reimbursable Line Costs, Total Line Amount Obligated, and Net Line Amount Due by Line for a "New" order and each "Modification" order from Block 25 (Form 7600B) Order Action.  |
| 7600B     | 27.          | Performance Period  | Enter the end date of the agreement (the estimated completion date for support under this agreement). <b>Note:</b> IRS agreements operate on a fiscal year basis and DO NOT cross fiscal years.   |

| <b>Form Name</b> | <b>Block Number</b> | <b>Field Name</b>   | <b>Field Action</b>   |
|------------------|---------------------|---|---|
| 7600B            | 28.                 | Object Class Code (Optional)  | Leave this block blank.   |
| 7600B            | 28.                 | BPN   | Enter BPN # 040539587   |
| 7600B            | 28.                 | BPN + 4 (Optional)  | Leave this block blank.   |
| 7600B            | 28.                 | Additional Accounting Classification/ Information (Optional)                              | Leave this block blank.   |
| 7600B            | 28.                 | Type of Service Requirements  | Do not select not applicable. The agreement is either severable or non-severable.   |
| 7600B            | 28.                 | Breakdown of Reimbursable Line Costs, Total Line Amount Obligated and Net Line Amount Due | These amounts must agree to Block 26 (Form 7600B) Funding Modification Summary by Line, The TOTAL Modified Obligation and Net Modified Amount Due amounts by Line # Column for a "New" order and each "Modification" order from Block 25 (Form 7600B) Order Action.   |
| 7600B            | 37.                 | Program Officials   | Enter the name, title, telephone number, fax number, and email address of the Business Unit's Program Official. The Program Official will then sign and date approval.  |
| 7600B            | 38.                 | Funding Officials   | Enter the name, title, telephone number, fax number, and email address of the Business Unit's Funding Official. The Funding Official will then sign and date approval.  |
| 7600B            | 39.                 | FINANCE OFFICE Points of Contact (POCs)   | Enter the name, title, telephone number, fax number, and email address of the BFC, Government Payables and Receivables Section Chief. Mark the signature line N/A.  |
| 7600B            | 40.                 | ADDITIONAL Points of Contact (POCs)   | Enter the name, title, telephone number, fax number, and email address for the Director, Budget Execution. The Director, Budget Execution will then sign and date approval.   |
| 7600B            | 40.                 | ADDITIONAL Points of Contact (POCs)   | Required when Form 7600B Box 29 has an Advance or if Form 7600B Box 29 Revenue Recognition Methodology is other than "Monthly per work completed and invoiced". When required, enter the name, title, telephone number, fax number, and email address of the Director, Office of Financial Reports. The Director, Office of Financial Reports will then sign and date approval. |