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# Treasury Financial Manual

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Transmittal Letter No. 614

Volume I

To: Heads of Government Departments, Agencies, and Others Concerned

## 1. Purpose

This transmittal letter revises I TFM 2-3500: Daily Transmittal for Internal Revenue Service. The chapter updates procedures the Internal Revenue Service Centers follow when preparing and reporting the Federal Tax Deposit Transmittal.

## 2. Page Changes

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I TFM 2-3500 (T/L 589)

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## 3. Effective Date

Immediately.

## 4. Inquiries

Direct questions concerning this transmittal letter to:

Cash Forecasting Division  
Cash Accounting and Reporting Directorate  
Governmentwide Accounting  
Financial Management Service  
Department of the Treasury  
Prince George's Metro Center II, Room 502A  
3700 East-West Highway  
Hyattsville, MD 20782  
Telephone: 202-874-9790  
E-mail: [funds.control@fms.treas.gov](mailto:funds.control@fms.treas.gov)

Richard L. Gregg  
Commissioner

Date: May 4, 2004

## Part 2—Chapter 3500

# DAILY TRANSMITTAL FOR INTERNAL REVENUE SERVICE

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**This chapter tells the Internal Revenue Service (IRS) how to prepare and report the Federal Tax Deposit Transmittal. (See Appendix 1.)**

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### Section 3510—Authority

The Secretary of the Treasury must prepare reports on financial operations of the U.S. Government according to 31 United States Code 3513. Each executive agency must provide data on its financial condition and operations to the Secretary of the Treasury.

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### Section 3515—Background and Concepts

The IRS reports Federal Tax Deposit classification types (withheld, individual, Federal Insurance Contributions Act deposits) that the Federal Reserve Banks (FRBs) have received 3 business days before the current day. The Financial Management Service (FMS) uses this data to:

- Publish the Daily Treasury Statement.
- Invest collections into certain trust funds.

- Forecast and manage the Federal Government's cash and debt position.

### Section 3520—Reporting Requirements

Each business day, four IRS Centers (Austin, Cincinnati, Kansas City, and Ogden) must send a Federal Tax Deposit Transmittal. A business day is defined as any day FRBs are open for business. FRB business days can include days when the Federal Government is closed. This includes Government closings because of holidays and inclement weather. IRS Centers list tax deposit data (by tax class) 3 business days after being reported by FRB St. Louis. IRS must send all transmittals to FMS by e-mail or fax so that FMS receives them no later than 8 a.m. eastern time. FMS has two fax machines available for this purpose. If IRS cannot send the transmittal by e-mail or fax, IRS should call FMS to verbally report the information. (See the Contacts page.)

Occasionally, the IRS must report adjustments due to the receipt of late SF 215: Deposit Tickets and SF 5515: Debit

Vouchers from the FRB. When that occurs, IRS must report those adjustments to FMS with the current days' work and indicate on the transmittal the FRB deposit dates for the adjusted amounts. It is fundamental that IRS correctly reports the FRB deposit date.

The deposit amounts IRS reports to FMS must equal the total credits the FRB recorded through the CASHLINK II system. In addition, the debit voucher amounts IRS reports must equal the total debits the FRB recorded through the CASHLINK II system. The grand totals are a net of deposit tickets, debit voucher amounts, and adjusted debit vouchers for the current and prior day. This grand total must agree with the actual breakdown of the net amount reported by tax class and the net amount classified to accounts.

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### Section 3525—Federal Tax Deposit Transmittal Format

See Appendix 1 for a detailed description of transmittal line items.

# CONTACTS

***Direct any questions concerning this chapter to:***

Cash Forecasting Division  
Cash Accounting and Reporting Directorate  
Governmentwide Accounting  
Financial Management Service  
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Prince George's Metro Center II, Room 502A  
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Telephone: 202-874-9945

**APPENDIX LISTING**

**Appendix No.**

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1

Sample IRS Federal Tax Deposit Transmittal

IRS Transmittal Line Item Descriptions

### Sample IRS Federal Tax Deposit Transmittal

Date:	10-09-2003
Service Center:	Cincinnati
FRB Identifier:	081
Batch Date 10-06-2003	
Regular Deposit Ticket	\$68,472,657.49
Adjustment Deposit Ticket	2,000.00
Sub-Total Deposits	68,474,657.49
Regular Debit Voucher	106,901.95
Adjustment Debit Voucher	1,941.81
Sub-Total Debit Vouchers	108,843.76
Net Total Current Day	68,365,813.73
Prior Batch Date 10-05-2003	
Regular Deposit Ticket	3,000.00
Regular Debit Voucher	0.00
Net Total Prior Day	3,000.00
Grand Total (Net)	68,368,813.73
Breakdown of net amount by Tax Classes:	
CLASS 1	25,396,292.09
CLASS 2	0.00
CLASS 3	1,348,425.33
CLASS 4	29,607.82
CLASS 7	6,373.88
CLASS 8	123,157.90
Breakdown of net amount to be classified by Accounts:	
20F3820	41,459,205.74
20X6879	5,750.97
Grand Total (Net)	68,368,813.73
20F3820 Cum.	77,157,081.00
20X6879 Cum.	370,933.39

## IRS Transmittal Line Item Descriptions

### Item

Date:	Enter the workday the transmittal is prepared (MMDDYYYY).
Service Center:	Enter the name of the reporting IRS Service Center (Cincinnati).
FRB (CASH TRACK) Identifier:	Enter the #081 representing FRB St. Louis.
Batch Date:	Enter the deposit date (Batch Date) as reported by the FRB (MMDDYYYY).  The date normally will be 3 business days prior to the preparation date. There may be two sets of numbers for credits and debits. The SF 215 Regular Deposit Ticket or SF 5515 Regular Debit Voucher amount represents the original confirmed deposit tickets or debit vouchers received. The Adjustment Deposit Ticket or Adjustment Debit Voucher amount represents deposits or debits confirmed after the initial receipt but within the 3 days before it is due to Treasury. If there is no reporting, enter \$0.00.  If a confirmed deposit ticket or debit voucher is received late (after the transmittal is sent to Treasury) specify in the left margin of the transmittal to which prior date it relates. Indicate if it is a Deposit Ticket or Debit Voucher and the amount.
CLASS 1	Report the amount of withheld and Federal Insurance Contributions Act taxes. <sup>1</sup>
CLASS 2	Report the amount of estimated taxes on taxable trusts. <sup>1</sup>
CLASS 3	Report the amount of corporate taxes. <sup>1</sup>
CLASS 4	Report the amount of excise taxes. <sup>1</sup>
CLASS 7	Report the amount of Railroad Retirement taxes. <sup>1</sup>
CLASS 8	Report the amount of Federal Unemployment Tax Act (FUTA) taxes. <sup>1</sup>
20F3820	Report the amount of taxes that are reported and confirmed but have not been classified.
20X6879	Report the amount of taxes that are reported but have not been confirmed or classified.
20F3820	Cum: Report the cumulative balance in the unclassified confirmed account.
20X6879	Cum: Report the cumulative balance in the unclassified and unconfirmed account.

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<sup>1</sup> Enter 0.00 next to classification items having no activity.

# TREASURY FINANCIAL MANUAL

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