



Treasury Financial Manual

Transmittal Letter No. 11

Volume IV

To: Other Concerned Parties Aside From Federal Departments and Agencies, Federal Reserve Banks Acting as Depositories and Fiscal Agents of the United States, and Financial Institutions Acting as Depositories and Financial Agents of the Government

1. Purpose

This transmittal letter releases revised IV TFM 1-1000: Purpose and Plan of Volume IV of the Treasury Financial Manual (TFM). Volume IV provides procedural instructions to other concerned parties aside from Federal departments and agencies, Federal Reserve Banks acting as depositories and fiscal agents of the United States, and financial institutions acting as depositories and financial agents of the Government, consistent with authority in the Code of Federal Regulations, or other authority.

2. Rescission

This transmittal letter also rescinds the following TFM Volume IV releases:

Release	Title	Reason for Rescission
Part 1, Chapter 2000	Federal Tax Collections Overview	Paper FTDs and PATAX have been discontinued, and the Treasury investment program has evolved in ways that are not addressed in this chapter.
Part 1, Chapter 2200	Federal Tax Collections Using the Electronic Federal Tax Payment System	Contains obsolete information and includes references to discontinued tax programs and functions.

3. Page Changes

Remove

IV TFM 1-2000

IV TFM 1-2200

Insert

IV TFM 1-1000

Not applicable

Not applicable

4. Effective Date

This transmittal letter is effective immediately.

5. Inquiries

Direct questions concerning this transmittal letter to:

TFM Coordinator
Revenue Collections Management
Financial Management Service
Department of the Treasury
401 14th Street SW.
Washington, DC 20227
Telephone: 202-874-9592

A handwritten signature in black ink, appearing to read 'D. Lebryk', is positioned above the printed name and title of the Commissioner.

Date: December 27, 2012

David A. Lebryk
Commissioner

Part 1 – Chapter 1000

Purpose and Plan of Volume IV of the Treasury Financial Manual (TFM)

Volume IV provides procedural instructions to other concerned parties aside from Federal departments and agencies, Federal Reserve Banks acting as depositories and fiscal agents of the United States, and financial institutions acting as depositories and financial agents of the Government, consistent with authority in the Code of Federal Regulations (CFR), or other authority.

Section 1010—Introduction

The TFM is the Department of the Treasury's (Treasury's) official publication of policies, procedures, and instructions concerning financial management in the Federal Government. It is intended to promote the Government's financial integrity and operational efficiency.

Section 1015—Authority

See, *inter alia*, 31 U.S.C. 301, 306, 321, 323; 31 U.S.C. Chapters 31, 33, 35, 37; 31 CFR; 31 CFR Part 203.

Section 1020—Types of TFM Releases

The TFM is comprised of the following types of releases:

- Chapters (often accompanied by appendices);
 - Bulletins;
 - Announcements;
- AND
- Supplements.

Refer to Volume I, Part 1, Chapter 1000, Section 1025, for descriptions of the types of TFM releases.

Section 1025—Electronic Forms

The Government Paperwork Elimination Act (GPEA), Public Law 105-277, Title XVII, requires Federal agencies to allow individuals or entities that deal with the agencies the option to submit information or transact with the agency electronically, when practicable, and to maintain records electronically, when practicable. Consistent with the GPEA requirement that Federal agencies provide electronic options for transactions with the Government, FMS has done the following:

- Created electronic formats for data submissions to and transactions with Treasury.
- Supported a business environment where electronic processes are becoming more common.

FMS has developed a Web site (<http://www.fms.treas.gov/forms.html>) that includes some FMS-produced forms to support products and services. Unless exempted, all departments and agencies use standard accounting and reporting forms and related procedures, including those the Government Accountability Office has prescribed.

Section 1030—Contact Information

TFM releases include either subject matter expert or TFM Coordinator contact information on the "Contacts" page for chapters, or in the "Inquiries" paragraph for bulletins and announcements. TFM users should contact the subject matter expert or the TFM Coordinator, per the point of contact information, for questions concerning the TFM release content or for further assistance.

Section 1035—Subscribing to the Automatic Email Notification for TFM Updates

Users may subscribe to the automatic email notification system for TFM updates at the following link: <http://fms.treas.gov/scripts/subscription>. The automatic email notifies users of a TFM update and also provides a link to the updated TFM release.

Contacts

Direct questions regarding this chapter to:

TFM Coordinator
Revenue Collections Management
Financial Management Service
Department of the Treasury
401 14th Street SW.
Washington, DC 20227
Telephone: 202-874-9592