



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

3.17.50

SEPTEMBER 11, 2025

EFFECTIVE DATE

(09-11-2025)

PURPOSE

- (1) This transmits revised IRM 3.17.50, Accounting and Data Control, Redesignated 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) IRM 3.17.50.1(3), Program Scope and Objective, updated policy owner to reflect CFO reorganization.
- (2) IRM 3.17.50.1.2(1) (a)(b)(c)(d), Authorities, fixed broken links - IPU 24U0761 issued 06-13-2024.
- (3) IRM 3.17.50.1.3 (c)(d), Responsibilities, removed responsibilities for Senior ACFO for Financial Management and ACFO for Revenue Financial Accounting due to CFO reorganization.
- (4) IRM 3.17.50.1.3, Responsibilities, added Financial Management Systems Office to reflect CFO reorganization and to be in accordance with the revised IRM 1.1.21, Organization and Staffing, Chief Financial Officer - IPU 24U0148 issued 01-29-2024.
- (5) IRM 3.17.50.1.3.1, CFO, reviewed and updated responsibilities for clarity and to be in accordance with the revised IRM 1.1.21, Organization and Staffing, Chief Financial Officer - IPU 24U0148 issued 01-29-2024.
- (6) IRM 3.17.50.1.3.3, Senior ACFO for Financial Management, removed subsection to reflect CFO reorganization.
- (7) IRM 3.17.50.1.3.3, Senior ACFO for Financial Management, reviewed and updated responsibilities for clarity and to be in accordance with the revised IRM 1.1.21, Organization and Staffing, Chief Financial Officer - IPU 24U0148 issued 01-29-2024.
- (8) IRM 3.17.50.1.3.4, ACFO for Revenue Financial Accounting, removed subsection to reflect CFO reorganization.
- (9) IRM 3.17.50.1.3.4, ACFO for Revenue Financial Accounting, reviewed and updated responsibilities for clarity and to be in accordance with the revised IRM 1.1.21, Organization and Staffing, Chief Financial Officer - IPU 24U0148 issued 01-29-2024.
- (10) IRM 3.17.50.1.3.5, Financial Management Systems Office, added responsibilities to reflect CFO reorganization and to be in accordance with the revised IRM 1.1.21, Organization and Staffing, Chief Financial Officer - IPU 24U0148 issued 01-29-2024.
- (11) IRM 3.17.50.1.3.6, Revenue Systems Section, reviewed and updated responsibilities for clarity and to be in accordance with the revised IRM 1.1.21, Organization and Staffing, Chief Financial Officer - IPU 24U0148 issued 01-29-2024.

- (12) IRM 3.17.50.1.5(2), Program Controls, reviewed and updated to reflect RRACS implementation of Executive Order (EO) 14028 for Multi-Factor Authentication (MFA) - IPU 24U0761 issued 06-13-2024.
- (13) IRM 3.17.50.1.6(1) (b)(j)(k)(n)(o), Terms/Definitions, reviewed and updated due to RRACS implementation of EO 14028 for MFA - IPU 24U0761 issued 06-13-2024.
- (14) IRM 3.17.50.1.7, Acronyms, added MFA - Multi-Factor Authentication and PRT - PassTicket Requestor Tool due to RRACS implementation of EO 14028 for MFA - IPU 24U0761 issued 06-13-2024.
- (15) IRM 3.17.50.1.8(1) (a)(c)(i), Related Resources, reviewed and updated resources list for clarity, removed obsolete IRM 1.34.1 and fixed broken link - IPU 24U0761 issued 06-13-2024.
- (16) IRM 3.17.50.3.6(1) (k), Section 508 Compliance, minor editorial changes due to RRACS implementation of EO 14028 for MFA - IPU 24U0761 issued 06-13-2024.
- (17) IRM 3.17.50.4.1, Disclosure Requirements, reviewed and updated for accuracy - IPU 24U0761 issued 06-13-2024.
- (18) IRM 3.17.50.4.2, General Security, reviewed and updated to reflect RRACS implementation of EO 14028 for MFA - IPU 24U0761 issued 06-13-2024.
- (19) IRM 3.17.50.4.3, RRACS Security, reviewed and updated to reflect RRACS implementation of EO 14028 for MFA - IPU 24U0761 issued 06-13-2024 and IPU 24U0949 issued 08-29-2024.
- (20) IRM 3.17.50.4.3.1(3) (j), RRACS Security Accreditation and Authorization, reviewed and updated for clarity.
- (21) IRM 3.17.50.4.3.1(3) (h), RRACS Security Accreditation and Authorization, reviewed and updated for accuracy - IPU 24U0949 issued 08-29-2024.
- (22) IRM 3.17.50.4.3.2(3), RRACS Single Workstation Login - Access Control Policy, updated incorrect reference to IRM 10.8.1.4.1.9, Information Technology (IT) Security, Policy and Guidance: AC-10 Concurrent Session Control.
- (23) IRM 3.17.50.4.4, Local Area Network (LAN) Server User ID Procedures, minor editorial changes due to RRACS implementation of EO 14028 for MFA - IPU 24U0761 issued 06-13-2024.
- (24) IRM 3.17.50.4.5, Resource Access Control Facility (RACF) User ID Procedures, reviewed and updated due to RRACS implementation of EO 14028 for MFA - IPU 24U0761 issued 06-13-2024 and IPU 24U0949 issued 08-29-2024.
- (25) IRM 3.17.50.4.7, RRACS Access Procedures, reviewed and updated to reflect RRACS implementation of EO 14028 for MFA and removed outdated subsections for clarity - IPU 24U0761 issued 06-13-2024.
- (26) IRM 3.17.50.4.7.1, Martinsburg Computing Center (MCC) Logon, reviewed and updated due to RRACS implementation of EO 14028 for MFA - IPU 24U0761 issued 06-13-2024.
- (27) IRM 3.17.50.4.7.2, Logoff, reviewed and updated due to RRACS implementation of EO 14028 for MFA - IPU 24U0761 issued 06-13-2024.
- (28) IRM 3.17.50.5.1(2), Miscellaneous, Non-Master File (NMF), and Cover Over Refunds, added journaling procedures to ensure consistency with subsections process - IPU 24U0761 issued 06-13-2024.
- (29) IRM 3.17.50.5.1.3(2), Cover Over Refunds, moved journal table to IRM 3.17.50.5.1(2) for accuracy - IPU 24U0761 issued 06-13-2024.

- (30) IRM 3.17.50.5.2(2), Excess Collections and Unidentified Refunds, added journaling procedures to ensure consistency with subsections process - IPU 24U0761 issued 06-13-2024.
- (31) IRM 3.17.50.5.2.2(2), Unidentified Refunds, moved journal table to IRM 3.17.50.5.2(2) for accuracy - IPU 24U0761 issued 06-13-2024.
- (32) IRM 3.17.50.5.3, Photocopy, Arbitrage Refunds and Miscellaneous (MISC) Revenue Refunds, added journaling procedures to ensure consistency with subsections process - IPU 24U0761 issued 06-13-2024.
- (33) IRM 3.17.50.5.3.3(2), Miscellaneous (MISC) Revenue Refunds, moved journal table to IRM 3.17.50.5.3(2) for accuracy - IPU 24U0761 issued 06-13-2024.
- (34) IRM 3.17.50.5.4(2), Enterprise Computing Center (ECC) Refund and Oil Spill Refund, added journaling procedures to ensure consistency with subsections process - IPU 24U0761 issued 06-13-2024.
- (35) IRM 3.17.50.5.5(2)(3), User Fee Refund, added journal accounts for accuracy and replaced 514 with 517 to reflect correct journal number - IPU 24U0761 issued 06-13-2024.
- (36) IRM 3.17.50.5.11(2), Intra-Governmental Payment and Collections Receipts (IPACR) and Treasury Receivable, Accounting and Collection System (TRACS) Intra-Governmental Payment and Collections Disbursements (IPAC D), updated to the correct IRM reference.
- (37) IRM 3.17.50.5.12(5), Federal Payment Levy Program (FPLP), added journaling procedures to ensure consistency with subsections process - IPU 24U0761 issued 06-13-2024.
- (38) IRM 3.17.50.5.12.1(1), Intra-Governmental Payment and Collections Receipt (IPACR) Financial Management Service (FMS) Levy, replaced account 2910 with 2926 due to procedural changes - IPU 24U0761 issued 06-13-2024.
- (39) IRM 3.17.50.5.12.2(1), Intra-Governmental Payment and Collections Disbursement (IPACD) FMS Levy, replaced account 2910 with 2926 due to procedural changes and moved journal table to IRM 3.17.50.5.12(5) for accuracy - IPU 24U0761 issued 06-13-2024.
- (40) IRM 3.17.50.9.2.1(2), Debit Voucher (DV), added journaling procedures.
- (41) IRM 3.17.50.9.2.2(2), Debit Voucher (DV) Adjustment, removed duplicate journaling procedure table.
- (42) IRM 3.17.50.14.1.2(2), Month-End Reports, renamed report 100 and replaced 101 with 103 to reflect correct reports - IPU 24U0761 issued 06-13-2024.
- (43) Exhibit 3.17.50-1, General RRACS Definitions, reviewed and updated RRACS Module definition due to RRACS implementation of EO 14028 for MFA - IPU 24U0761 issued 06-13-2024.
- (44) Exhibit 3.17.50-2, Chart of Accounts, added IRS Accounts due to IRA & CHIPS for Applicable Energy Credits Downward Adjustments and updates to Posting Model for Appropriation Withdrawn and Downward Adj of Prior Year. Added IRS Accounts due to CHIPS & IRA legislation and to ensure the accuracy of the suspense accounts related to IPAC Receipts - IPU 24U0148 issued 01-29-2024. Added IRS Accounts due to IRA legislation for Clean Vehicles and for accuracy - IPU 24U1201 issued 12-11-2024.
- (45) Exhibit 3.17.50-3, RRACS Input Journals and Journal Numbers, added Journals 023, 039, and 069 for accuracy. Updated the journal Names for 094, 095 and 096 due to CHIPS & IRA legislation - IPU 24U0148 issued 01-29-2024.

- (46) Exhibit 3.17.50-4, Account Numbers and Associated Journals, added account numbers and associated journals due to IRA & CHIPS for Applicable Energy Credits Downward Adjustments and updates to Posting Model for Appropriation Withdrawn and Downward Adj of Prior Year. Added account numbers and associated journals due to CHIPS & IRA legislation and updates to the suspense accounts related to IPAC Receipts - IPU 24U0148 issued 01-29-2024. Updated account 2910 associated journals due to procedural changes - IPU 24U0761 issued 06-13-2024. Added account numbers and associated journals due to IRA legislation for Clean Vehicles and for accuracy - IPU 24U1201 issued 12-11-2024.
- (47) Exhibit 3.17.50-6, RRACS Menu Icons, reviewed and updated to reflect RRACS implementation of EO 14028 for MFA - IPU 24U0761 issued 06-13-2024.
- (48) The following changes made throughout:
- Hyperlinks and references revised and updated throughout the IRM.
 - Tables merge or span cells updated to comply with IRM 1.11.2.5.4.1(2), Internal Revenue Manual (IRM) Process and Section 508 of the Rehabilitation Act.
 - Editorial changes to language and grammar to improve clarity.

EFFECT ON OTHER DOCUMENTS

IRM 3.17.50, dated September 11, 2023, is superseded. This transmittal incorporates the following IRM Procedural Updates (IPUs): IPU 24U0148 issued 01-29-2024, IPU 24U0761 issued 06-13-2024, IPU 24U0949 issued 08-29-2024 and IPU 24U1201 issued 12-11-2024.

AUDIENCE

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

Anthony S. Chavez
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3.17.50

Redesigned Revenue Accounting Control System (RRACS) Procedures

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3.17.50.1
(09-11-2025)
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: CFO.
- (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 (CDDDB) is the subledger to the RRACS system. CDDDB is a repository of data extracts from all master file systems which includes revenue, refunds, unpaid assessments, and frozen credits. CDDDB also summarizes data traceable to specific revenue operations.

3.17.50.1.2
(06-13-2024)
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
(09-11-2025)
Responsibilities

- (1) This section provides responsibilities for:
 - a. CFO
 - b. Deputy CFO
 - c. Financial Management Systems Office
 - d. Revenue Systems Section
 - e. Enterprise Computing Center, Martinsburg (ECC-MTB)
 - f. CFO RACS Units

3.17.50.1.3.1
(01-29-2024)
CFO

- (1) The CFO is responsible for overseeing the IRS's budget and planning, financial management and reporting, internal control practices and provides expert planning and financial advice to IRS leadership.

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
(01-29-2024)

**Financial Management
Systems Office**

- (1) The Financial Management Systems office oversees IRS's data integrity and user security controls for Financial Management.

3.17.50.1.3.4
(01-29-2024)

**Revenue Systems
Section**

- (1) The Revenue Systems Section ensures revenue 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.

3.17.50.1.3.5
(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.

3.17.50.1.3.6
(09-11-2025)

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, Summary Record of Assessment/Assessment Certificate (RACS Report 006) and Form 2188, Voucher and Schedule of Overpayment and Overassessments (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
(06-13-2024)
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 on the BEARS system.
 - b. 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
(06-13-2024)

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. **RRACS Application** - RRACS Module used to log in to RRACS. Note: A login must be performed through RRACS Application 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. **Current Local Agency Location** - Module/utility that logs the user into a specific location (service center or headquarters).
- k. **MBI2** - A terminal emulator that allows direct access to the RACS IBM host mainframe. Runs using terminal commands. Most commonly used to 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 the RRACS Application icon.
- o. **RRACS Module** - Also referred to as a RRACS Menu, a program within the RRACS Application Menu screen 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. A button represents each module within the main RRACS Application Menu screen.
- 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
(06-13-2024)

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 |

| Acronym | Definition |
|---------|--|
| 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 |
| EO | Exempt Organizations |
| EOD | End of Day |
| EP | Employee Plans |
| FBA | Fund Balancing Account |
| FDCR | FRB Day Classifications Report |
| FPLP | Federal Payment Levy Program |

| Acronym | Definition |
|----------|---|
| 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 |
| 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 |
| MFA | Multi-factor Authentication |

| Acronym | Definition |
|---------|---|
| NMF | Non-master File |
| NMI | Northern Mariana Islands |
| NTRR | Net Tax Refund Report |
| OIC | Offer-in-Compromise |
| OSPC | Ogden CFO RACS Unit |
| PRT | PassTicket Requestor Tool |
| 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 |
| YYCC | Year Year Cycle Cycle |

3.17.50.1.8
(06-13-2024)

Related Resources

- (1) The related resources for this IRM include:
 - a. IRM 1.1.21, *Organization and Staffing, Chief Financial Officer*
 - b. IRM 3.17.63, *Redesigned Revenue Accounting Control System*
 - c. IRM 10.8.1, *IT Policy and Guidance*
 - d. IRM 10.8.2, *IT Security Roles and Responsibilities*
 - e. IRM 3.17.79, *Accounting Refund Transactions*
 - f. *Publication 6209, IRS Processing Codes and Information*
 - g. *The US Government Accountability Office Principles of Federal Appropriations Law (Red Book)*
 - h. *The US Government Accountability Office Generally Accepted Government Auditing Standards (Yellow Book)*
 - i. *Section 508 of the Rehabilitation Act (29 USC 794d) as amended by the Workforce Investment Act of 1998*
 - j. *Federal Information Security Management Act (FISMA)*

3.17.50.2
(09-11-2025)

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, Summary of Assessment Certificates Issued 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 IRM 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 ellipsis 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.

| 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
(09-11-2025)

Chart of Accounts

- (1) IRM 3.17.63, *Accounting and Data Control, 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.

| 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 |
| MF | Journal control already exists |

| Error Code | Error Definition |
|------------|------------------------------------|
| 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
(06-13-2024)

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. Current 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
(06-13-2024)

Disclosure Requirements

- (1) Any IRS related information should not be discussed with unauthorized individuals. The Privacy Act, 5 USC 552a, 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) THIS U.S. GOVERNMENT SYSTEM IS FOR AUTHORIZED USE ONLY! Use of this system constitutes consent to monitoring, interception, recording, reading, copying, or capturing by authorized personnel of all activities. There is no right to privacy in this system. Unauthorized use of this system is prohibited and subject to criminal and civil penalties, including all penalties applicable to willful unauthorized access (UNAX) or inspection of taxpayer records (under 18 U.S.C. 1030 and 26 U.S.C. 7213A and 26 U.S.C. 7431).
- (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
(06-13-2024)

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 on the BEARS system, following by an email from IT CDA MFA.
 - b. Upon receipt of the User ID, a user should follow IT CDA MFA instructions for registering their Personal Identity Verification (PIV) Card with the Advanced Authentication (AA) Server.
 - c. User IDs become permanent and will not be changed.
 - d. PassTicket Requestor (PTR) tool will be used as an extra layer of security to the authentication process.
 - e. Users should never allow anyone to use RRACS system with their PIV Card credentials. Every action someone takes while using your credential will be recorded on the system as being executed by you.
 - f. Data entered or actions taken on a workstation will be recorded as being transacted by the user who initially signed on.
 - g. 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
(08-29-2024)

RRACS Security

- (1) In addition to the system security discussed earlier, RRACS contains the following additional physical security.
 - a. There is an initial PIV Card PIN required when the workstation is turned on. Without a valid PIV Card PIN, the workstation will not operate.
 - b. When the workstation initially boots up, user's PIV Card PIN is required to get to the initial security screen.

Note: The PIV Card PIN 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 PIV Card PIN is input, the user must "LOGON" through a security package. LOGON requires input of a valid user ID and PassTicket to sign on to the RRACS LAN on the file server.
 - d. Another level of security is provided using the RRACS User Profile Table, which contains RRACS End-User Names and RRACS Mainframe UserIDs. This User Profile Table implements RRACS business rules to control how certain application windows function based on user access level as approved in the BEARS systems. As applied to the RRACS system, it allows one of the following four operational levels (profiles/user accounts) to be assigned to each RRACS user: 1. Database Administrator (DBA); 2. Technician (TECH) 3. Reporting Read Only (CRPT) or 4. Read only (READ).
 - e. A specific display screen is authorized for CFO HQ/Revenue Reporting Section and Service Centers Section. Only the authorized RRACS Client windows are available for each operational level.
 - f. Each RRACS user must have an accepted user account, which defines the user's profile, along with unique user identification (User ID).
 - g. Invalid user IDs and PassTicket will not be recognized by the system and access will be denied.
 - h. User accounts and profiles can only be authorized by management in each service center.

- i. Only the DBA group has access to the DBA journal. The only windows available for selection on the RRACS Application Main Menu are the RRACS modules, and a toolbar options for Login and Exit.
- j. **REMEMBER:** RRACS executable 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.
- k. To run the RRACS server part of the RRACS client-server system, the users must LOGON to the mainframe at MCC/MBI2 with their PIV Card PIN and the system allows them to contact RACF at the mainframe. RACF permits users to begin certain RRACS server executable based on the User ID group to which they are assigned.

3.17.50.4.3.1

(09-11-2025)

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 (RRACS users on the Revenue Systems team ONLY)
- i. Has TSO access
- j. Has read-only access to query the RRACS production database through Query Management Facility (QMF) using Structured Query Language (SQL) scripts
- 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 using SQL scripts
 - 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
(09-11-2025)
**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 10.8.1.4.1.9, *Information Technology (IT) Security, Policy and Guidance: AC-10 Concurrent Session Control*.

3.17.50.4.4
(09-11-2025)
**Local Area Network
(LAN) Server User ID
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 and operational level authorization for designated employee.
- (3) The RRACS System Administrator (SA) establishes the requested User Account (Operational level, and User ID) for the designated employee and annotates User ID 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
(08-29-2024)

**Resource Access
Control Facility (RACF)
User ID 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, 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 BEAR entitlement request.
 - 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. 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.
 - f. 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
(06-13-2024)

**RRACS Access
Procedures**

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

3.17.50.4.7.1
(06-13-2024)

**Martinsburg Computing
Center (MCC) Logon**

- (1) Following are the steps for accessing the MCC mainframe:
 1. Select RRACS Application icon. This brings up the RRACS Application login box.
 2. Enter User ID and PassTicket.
 3. Select "Login" button.
 4. If User ID and PassTicket are accepted, you will be connected.

3.17.50.4.7.2
(09-11-2025)

Logoff

- (1) Bring up RRACS Application main screen, click on the **X** upper left corner or select **Exit** from the toolbar. 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
(09-11-2025)

**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.
- (2) This table describes the steps required to complete journals 501, 507 and 516.

| 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 |

Redesigned Revenue Accounting Control System (RRACS)

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| 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 , <i>Net Tax Refund Report (NTRR) Line Data Table</i> , for "NTRR Line Data" input. | | | |

| 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 |

3.17.50.5.1.1
(09-01-2021)

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

Miscellaneous 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)

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

Refunds/Non-Master File (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 |

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| | | |
|------|--------|------------------------------------|
| 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
(09-11-2025)

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

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 |

3.17.50.5.2
(06-13-2024)

Excess Collections and Unidentified Refunds

- (1) This subsection describes the journals used to record an unconfirmed Excess Collection or Unidentified Remittance refund schedule.
- (2) This table describes the steps required to complete journals 503 and 504.

| Step | Prompt | Description / Action | Select or Enter |
|--|----------------|--|-----------------------|
| RACS Main Menu | | Highlight/select Disbursement. | 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 automatically 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 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 |
| Note: See separate table in IRM 3.17.50.5.15 , <i>Net Tax Refund Report (NTRR) Line Data Table</i> , for “ NTRR Line Data ” input. | | | |

| 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 |

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

(09-10-2019)

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

(06-13-2024)

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 |

3.17.50.5.3

(06-13-2024)

Photocopy, Arbitrage Refunds and Miscellaneous (MISC) Revenue Refunds

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

(2) This table describes the steps required to complete journals 500, 505 and 510.

| Step | Prompt | Description / Action | Select or Enter |
|--------------------------------|----------------|--|-----------------------|
| RACS Main Menu | | Highlight/select Disbursement . | 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 |

3.17.50.5.3.1
(09-10-2019)

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

Photocopy Refunds

| 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)

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

Arbitrage Refunds

| 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
(06-13-2024)

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

Miscellaneous (MISC) Revenue Refunds

| Account Number | DR/CR | Account Name |
|-----------------------|--------------|---------------------------------------|
| 4806 | Credit | Approved Voucher Payable MISC Revenue |
| 6910 | Debit | Adj or Correction of MISC Revenue |

3.17.50.5.4
(06-13-2024)

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.
- (2) This table describes the steps required to complete journals 506, 512, 513, and 514.

| Step | Prompt | Description / Action | Select or Enter |
|--------------------------------|----------------|--|-----------------------|
| RACS Main Menu | | Highlight/select Disbursement. | Apply |
| Disbursement Control Main Menu | Record | Select ECC Refund or Oil Spill Refund. | Tab or Apply |
| | Account Period | Accept the highlighted current month or select the future month. From the Action Bar select... | Apply |
| RACS Intermediate Menu | | Highlight/select CADE, BMF or IMF (required for ECC Refund only). | 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 Total Amount field. | |
| | Total Amount | Enter the Total Amount of the refund. | Tab Key |
| | Cycle | Select the cycle (required for ECC Refund only) | 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 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 |

| Step | Prompt | Description / Action | Select or Enter |
|---|---------|--|-----------------|
| Note: For Oil Spill Refunds, see separate table in IRM 3.17.50.5.15 , <i>Net Tax Refund Report (NTRR) Line Data Table</i> , 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 |

3.17.50.5.4.1
(09-10-2019)

(1) These are the valid accounts for ECC Refunds (journals #506, #512 and #513).

Enterprise Computing Center(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
(09-10-2019)

(1) These are the valid accounts for Oil Spill Refund (journal #514) (Austin CFO RACS Unit only).

Oil Spill Refunds

| 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
(06-13-2024)

User Fee Refund

(1) This subsection describes the journals used to record User Fee Refunds.

(2) These are the valid accounts for User Fee Refund (journal 517).

| Account Number | DR/CR | Account Name |
|----------------|--------|---------------------------------------|
| 6310 | Debit | Miscellaneous Fee |
| 4815 | Credit | Approved Voucher pay, Misc User Fees |
| 4815 | Credit | Approved Voucher pay, Reserved Refund |
| 4816 | Credit | Approved Voucher pay, Photocopy Fees |
| 4817 | Credit | Approved Voucher pay, Original IA |
| 4818 | Credit | Approved Voucher pay, Reinstated IA |
| 4819 | Credit | Approved Voucher pay, OIC Fees |

(3) This table describes the steps required to complete journal 517.

| Step | Prompt | Description / Action | Select or Enter |
|--------------------------------|----------------|--|-----------------------|
| RACS Main Menu | | Highlight/select Disbursement. | Apply |
| 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 |

| Step | Prompt | Description / Action | Select or Enter |
|----------------------------|--------------|--|-------------------------------|
| | 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 |
| 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 |

| 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 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 |
| 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 |

| Step | Prompt | Description / Action | Select or Enter |
|-------------------------|--------------|--|-------------------------------|
| | | 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 |
| 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 unconfirmed refund schedules.
- (2) These are the valid accounts for Informant Reward Refunds (journal #515).

| 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.

| 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 |
| Maintain Journal Entry | Amount | Enter the amount associated with the Refund Schedule. | OK Button |

| Step | Prompt | Description / Action | Select or Enter |
|------------------------------|---------|--|-----------------------|
| 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).

| 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.

| 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 |
| Maintain Journal Entry | Amount | Enter the Amount associated with the generated IRS account. | OK Button |

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| Step | Prompt | Description / Action | Select or Enter |
|--|---------|--|-----------------|
| 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, <i>Net Tax Refund Report (NTRR) Line Data Table</i> , 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).

| 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.

| 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 |
| Maintain Journal Entry | | Highlight/select the needed IRS credit Account | Tab Key |

| Step | Prompt | Description / Action | Select or Enter |
|--|---------|---|-----------------------|
| | 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, <i>Net Tax Refund Report (NTRR) Line Data Table</i> , 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).

| 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.

| 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 |
| Maintain Journal Entry | Area Office or Field Office | Select/Highlight the Area Office or Field Office. | Tab Key |

| Step | Prompt | Description / Action | Select or Enter |
|--|---------|--|-----------------|
| | 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, <i>Net Tax Refund Report (NTRR) Line Data Table</i> , 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)

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

**Enterprise Computing
Center (ECC) Refund
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)

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

**Photocopy Refund
Cancellations**

| 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)

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

**Anti-Drug Refund
Cancellations**

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

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3.17.50.5.10.4 (1) These are the valid accounts for Informant Reward Cancellations (journal #538).
(09-10-2019)

Informant Reward Refund 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 (1) These are the valid accounts for MISC Revenue Cancellations (journal #539).
(09-10-2019)

Miscellaneous (MISC) Revenue Refund 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 (1) These are the valid accounts for User Fee Cancellations (journal #544).
(09-10-2019)

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 (1) These are the valid accounts for Arbitrage Cancellations (journal #544).
(09-10-2019)

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 (1) These are the valid accounts for ECC Cancellations - CADE (journal #546).
(09-10-2019)

**Enterprise Computing
Center (ECC)
Cancellations-Customer
Account Data Engine
(CADE)**

| Account Number | DR/CR | Account Name |
|-----------------------|--------------|------------------------------------|
| 5100 | Debit | Disbursements, Principal (20X0903) |
| 4215 | Credit | CADE ECC Suspense |

3.17.50.5.10.9 (1) These are the valid accounts for Cover Over Cancellations (journal #548).
(09-10-2019)

**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 (1) These are the valid accounts for Oil Spill Cancellations (journal #540) (Austin
(09-10-2019) CFO RACS Unit only).

**Oil Spill Refund
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.

| Step | Prompt | Description / Action | Select or Enter |
|--------------------------------|----------------|--|-----------------------|
| RACS Main Menu | | Highlight/select Disbursement . | 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 |
| 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 |

| Step | Prompt | Description / Action | Select or Enter |
|--|---------|--|-----------------|
| | | Repeat if additional case, or select... | Cancel |
| Note: See separate table in IRM 3.17.50.5.15, <i>Net Tax Refund Report (NTRR) Line Data Table</i> , 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
(09-11-2025)

**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 3.17.50.6.7, *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
(09-11-2025)

**Treasury Receivable,
Accounting and
Collection System
(TRACS) Receipts**

- (1) These are the valid debit and credit accounts for TRACS IPAC Receipts (journal #541) (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
(09-11-2025)

**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)
(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.

| 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
(06-13-2024)

**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.
- (5) This table describes the steps required to complete journals 580 and 585.

| 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 |

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3.17.50.5.12.1
(06-13-2024)

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

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

| Account Number | DR/CR | Account Name |
|----------------|--------|----------------------------------|
| 2926 | Debit | FPLP - IPAC Receipt (20F3885.11) |
| 4765 | Credit | EFTPS Miscellaneous Suspense |

3.17.50.5.12.2
(06-13-2024)

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

**Intra-Governmental
Payment and Collections
Disbursement (IPACD)
FMS Levy**

| Account Number | DR/CR | Account Name |
|----------------|--------|----------------------------------|
| 4765 | Debit | EFTPS Miscellaneous Suspense |
| 2926 | Credit | FPLP - IPAC Receipt (20F3885.11) |

3.17.50.5.13
(09-10-2019)

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

**Intra-Governmental
Payment and Collections
IPAC Disbursement
(IPACD)**

3.17.50.5.13.1
(09-10-2019)

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

**Intra-Governmental
Payment and Collections
IPAC Disbursement
(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 (1) These are the valid accounts for IPACD Deposit Fund (Journal #549).
(09-10-2019)

**Intra-Governmental
Payment and Collections
Disbursement (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 (1) These are the valid accounts for IPACD MISC Revenue (journal #553).
(09-10-2019)

**Intra-Governmental
Payment and Collections
(IPACD) MISC Revenue**

| Account Number | DR/CR | Account Name |
|----------------|--------|---------------------------------------|
| 6910 | Debit | Adj or Correction of MISC Revenue |
| 5400 | Credit | Disbursements, MISC Revenue (20X1807) |

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3.17.50.5.13.4 (1) These are the valid accounts for IPACD Anti-Drug (journal #557).
(09-10-2019)

Intra-Governmental Payment and Collections Disbursement (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 (1) These are the valid accounts for IPACD DMF Offset (journal #559).
(09-10-2019)

Intra-Governmental Payment and Collections Disbursement (IPACD) Debtor Master File (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 (1) These are the valid accounts for IPACD Oil Spill (journal #560) (Austin CFO
(09-11-2025) RACS Unit only).

Intra-Governmental Payment and Collections Disbursement (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.

| 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, Refund Cancellation Schedule . | 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 |
| Maintain Journal Entry | Area Office or Field Office | Highlight/select the appropriate Office. | Tab Key |

| Step | Prompt | Description / Action | Select or Enter |
|--|---------|---|-----------------------|
| | | 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 , <i>Net Tax Refund Report (NTRR) Line Data Table</i> , 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 |

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| Step | Prompt | Description / Action | Select or Enter |
|------|--------|----------------------------------|-----------------|
| | Post | Review input data. If correct... | Post Button |

3.17.50.5.14 (09-10-2019) (1) This subsection describes the journals used to record the confirmation of a refund.

Confirmation of Refunds

3.17.50.5.14.1 (09-10-2019) (1) These are the valid accounts for Confirmation ECC Refund - CADE (journal #518).

Confirmation Enterprise Computing Center Customer Account Data Engine (ECC 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) (1) These are the valid accounts for Confirmation of Informant Reward Refund (journal #519).

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

Confirmation Miscellaneous (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 (1) These are the valid accounts for Confirmation ECC Refund-BMF (journal (09-10-2019) #521).

**Confirmation Enterprise
Computing Center (ECC)
Refund-Business Master
File (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 (1) These are the valid accounts for Confirmation ECC Refund-IMF (journal #522). (09-10-2019)

**Confirmation Enterprise
Computing Center (ECC)
Refund-Individual Master
File (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)

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

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)

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

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)

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

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 (1) These are the valid accounts for Confirmation NMF Refund (journal #526).
(09-10-2019)

**Confirmation
Non-Master File (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 (1) These are the valid accounts for Confirmation Deposit Fund Refund (journal #527).
(09-10-2019)

**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 (1) These are the valid accounts for Confirmation Anti-Drug Refund (journal #528).
(09-10-2019)

**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 (1) These are the valid accounts for Confirmation MISC Revenue Refund (journal #529).
(09-10-2019)

**Confirmation
Miscellaneous (MISC)
Revenue Refund**

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| 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 (1) These are the valid accounts for Confirmation Oil Spill Refund (journal #530).
(09-10-2019)

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 (1) These are the valid accounts for Confirmation Cover Over Refund (journal #570).
(09-11-2025)

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 (1) These are the valid accounts for Confirmation Arbitrage Refund (journal #590).
(09-10-2019)

**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.

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| 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 |
| Maintain Source Journal | | Review input data. If correct, select... | OK Button |

| Step | Prompt | Description / Action | Select or Enter |
|------------------------------|---------|---|-----------------------|
| | | 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)

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

Confirmation User Fee Refund

| 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.

| Step | Prompt | Description / Action | Select or Enter |
|----------------|--------|--|-----------------|
| RACS Main Menu | | Highlight/select Disbursement . | Apply |

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| Step | Prompt | Description / Action | Select or Enter |
|---|----------------|---|---------------------|
| 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" from 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 |

| 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.

| 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).

| 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 |

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| | |
|------|--|
| 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.

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| 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 |
| 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. | |

| Step | Prompt | Description / Action | Select or Enter |
|----------------------------------|---------|---|-----------------------|
| | | 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.

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3.17.50.6.2.1
(09-10-2019)

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

Unidentified Remittance File (URF)/Miscellaneous (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 | Debit | Withholding Revenue Receipts (20-0101) |
| 2120 | Debit | Individual Income Revenue Receipts (20-0110) |
| 2130 | Debit | Corporation Revenue Receipts (20-0111) |
| 2140 | | Excise Revenue Receipts (20-0152) |
| 2150 | Debit | Estate and Gift Revenue Receipts (20-0153) |
| 2170 | Debit | CTA Revenue Receipts (20-0130) |
| 2180 | Debit | FUTA Revenue Receipts (20-0121) |

3.17.50.6.2.2
(09-10-2019)

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

Unidentified Remittance File (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 (1) These are the valid accounts for URF/Miscellaneous Fees (journal #407).
(09-01-2021)

**Unidentified Remittance
File (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 (1) These are the valid accounts for URF/Refund Repay (journal #408).
(09-10-2019)

**Unidentified Remittance
File (URF)/Refund Repay**

| Account Number | DR/CR | Account Name |
|----------------|-------|----------------------------------|
| 2410 | Debit | Refund Repay Principal (20X0903) |

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| | | |
|------|--------|--|
| 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)

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

Unidentified Remittance File (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).

| 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).

| 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)

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

Dishonored Check File (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)

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

Dishonored Check File (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)

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

**Dishonored Check File
(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.

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| 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 |

| Step | Prompt | Description / Action | Select or Enter |
|---|--|--|-----------------------|
| | | Repeat for each account that has an amount. | Cancel Button |
| 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 |
| 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 |

| Step | Prompt | Description / Action | Select or Enter |
|--------------------------------------|---------|--|-----------------|
| | | 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).

| 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).

| 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).

| 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).

| 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.

| 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 |

| 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 Form 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 Form 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).

| 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).

| 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).

| 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).

| 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:

| 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 |
| 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
(09-11-2025)

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, Credit Transfer Voucher 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.

| Account Number | DR/CR | Account Name |
|----------------|--------|---|
| | | Transfer Out-DR (514-B) (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 |
| 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 (514-B) (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.

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

| 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 |

| 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
(09-11-2025)
**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, **Intragovernmental Payment and Collection Disbursements/Receipts (IPACD/R)** and IRM 3.17.63.4.4, **Intragovernmental Payment and Collection Disbursements (IPACD) /Form 3813** 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:

| 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) |

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| | | |
|------|--------|---|
| 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) |
| 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) |
| 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.

| 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 |
| Maintain Journal Entry | | Select the needed IRS Account. | Tab Key |
| | Amount | Enter the amount associated with the selected IRS account. | OK Button |

| Step | Prompt | Description / Action | Select or Enter |
|--|-----------------------------|---|-----------------------|
| | | 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 |
| 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 |

| Step | Prompt | Description / Action | Select or Enter |
|---|---------|---|-----------------------|
| | | If information is not correct... | Edit or Delete Button |
| If NTRR Line Data: See IRM 3.17.50.5.15 , <i>Net Tax Refund Report (NTRR) Line Data</i> 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.

| | 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.

| 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
(09-11-2025)
Confirm Transfers

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

- (2) The following is a list of documents used to Confirm Transfers:
- Confirm copy of Form 2158, Credit Transfer Voucher
 - Confirm copy of Form 514-B, Tax Transfer Schedule
 - In some cases, a telephone confirmation can be used
- (3) Complete the following before going to the terminal for data input:
- Review confirm copy for the proper information needed for input.
 - Determine if the confirm copy of Form 2158 is for revenue receipts or deposit funds.
- (4) These are the 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 (514-B) (journal #465) |
| 6200 | Debit | Taxpayer Account Transferred |
| 1400 | Credit | Tax Account Transferred Out |
| | | Confirm Acct. Transfer Out-CR (514-B) (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.

| 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.

| 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 |
| | | 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.

| 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. | |

| 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.

| Account Number | DR/CR | Account Name |
|----------------|--------|---|
| | | To Set Up Informant Reward (journal #495) |
| 6900 | Debit | Adj & Reclass Rev Receipts |
| 4755 | Credit | Informant Reward |
| | | 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.

| 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 |

| Step | Prompt | Description / Action | Select or Enter |
|------------------------------|--------------|---|-----------------------|
| 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).

| 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.

| 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.

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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).

| 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.

| 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 |
| 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 |

| Step | Prompt | Description / Action | Select or Enter |
|------------------------------|---------|--|-----------------------|
| | | 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 |
| 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.

| 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.

| 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).

| 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).

| 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:

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| 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
(09-11-2025)
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.

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

| Account Number | DR/CR | Account Name |
|----------------|--------|---|
| 2350 | Debit | Public Debt (20X5080.1) |
| 2355 | Debit | Federal Court Ordered Restitution (20-3220.19) |
| 2360 | Debit | Conscience Fund (20-1210) |
| 2365 | Debit | LIFO (20-3220.19) |
| 2370 | Debit | Mortgage Subsidy. Bond Receipt (20-3220.19) |
| 2380 | Debit | Original Installment Agreement (20X5432.1) |
| 2385 | Debit | Reinstatement Installment Agreement (20X5432.3) |
| 2395 | Debit | Enrolled Agent (20X5432.4) |
| 2410 | Debit | Photocopy PrYr Refunds (20X0903) |
| 2420 | Debit | Refund Repay Interest (20X0904) |
| 7002 | Debit | Deposit Fund Receipt (20X6879.09) |
| 7009 | Debit | 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 *** |

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| Account Number | DR/CR | Account Name |
|----------------|--------|---|
| 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) |
| 7001 | | EFTPS Unclassified (20F3820) |

| Account Number | DR/CR | Account Name |
|----------------|-------|---|
| 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.

| 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 |

| 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: | | | |
| Maintain Source Journal | Deposit Fund ID# | Enter the ID Number of the Deposit Fund and Prepare Date. | Add Button |

| Step | Prompt | Description / Action | Select |
|--|-----------------------------|--|---------------|
| 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 |

| Step | Prompt | Description / Action | Select |
|------|--------|----------------------------------|-------------|
| | 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
(09-11-2025)

Debit Voucher (DV)

- (1) These are the valid accounts for DV (journal #220).

| Account Number | DR/CR | Account Name |
|----------------|--------|---------------------------------------|
| 1710 | Debit | Dishonored Checks |
| 2110 | Credit | Withholding Revenue Receipt (20-0101) |

- (2) This table describes the steps required to complete DV (journal #220).

| 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 |

3.17.50.9.2.2
(09-11-2025)

(1) These are the valid accounts for DV Adjustment (journal #221).

Debit Voucher (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) |
| 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 DV Adjustment (journal #221).

| 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 |

| 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.

| 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).

| 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.

| 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 |

3.17.50.9.5
(09-01-2021)
**Service Center Central
Accounting Reporting
System (CARS)
Reclassification**

- (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.

| 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 |

| | | |
|---------------|--------|------|
| 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 |
| 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 |
| 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 |
| 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.

| Step | Prompt | Description / Action | Select or Enter |
|--|---------|---|-----------------------|
| RACS Main Menu | | Select Accounting Application . | Apply |
| Accounting Application Control Main Menu | | Select SC CARS Re-classification . | 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 |

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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.

| 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) |

| | | |
|------|--------|--|
| 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.

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| 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 |

| 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: | | | |

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| 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.

| 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).

| 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.

| 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 |
| 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 |

| Step | Prompt | Description / Action | Select |
|------------------------------|---------|---|-----------------------|
| | | 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).

| 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).

| 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.

| 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 |
| 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 |

| Step | Prompt | Description / Action | Select |
|------------------------------|-------------------|---|---------------------|
| | | 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).

| 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.

| 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 |

| 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
(09-11-2025)

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 IRM 3.17.63.13.3, *Collateral*.

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

| 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).

| 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).

| 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).

| 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).

| 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).

| 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.

| 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 |
| 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.

| Account Number | TAS | DR/CR | Account Name |
|----------------|-----------|--------|---|
| | | | Losses, Embezzlements and Thefts (journal #306) |
| 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 |
| 6900 | | Credit | Adjustment or Correction of Revenue Receipts |

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| 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 |
| | | | 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:

Redesigned Revenue Accounting Control System (RRACS)

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| Account Number | TAS | DR/CR | Account Name |
|----------------|-----------|--------|---|
| | | | Recovery of Embezzlements, Thefts and Losses (journal #309) |
| 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 |

| Account Number | TAS | DR/CR | Account Name |
|----------------|-----------|--------|--|
| 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, 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.

| 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 |
| Maintain Journal Entry | | Select the needed IRS account. | Tab Key |
| | Amount | Enter the amount associated with the selected IRS account. | OK Button |

| Step | Prompt | Description / Action | Select |
|--|---------|---|-----------------------|
| | | 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.

| 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.

| 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. | | |

| 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.

| 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.

| 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.

| 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).

| 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:

| 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
(06-13-2024)

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.

| 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 for the current month |
| 103 | CARS/RRACS Reconciliation by TAS for the fiscal year to date |
| 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 |
| 136 | Area Office Offer in Compromise Detail Report |
| 137 | Area Office Miscellaneous Deposit Inventory Detail Report |

| Report # | Report Name |
|----------|---|
| 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.

| 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:

| 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.

| 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).

| 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.

| 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.

| 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.

| 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:

| 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.

| 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).

| 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 Abate-ments. | 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.

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3.17.50.14.2.1
(09-10-2019)

(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)

(1) This table describes the steps required to post an Abatement Report (Form 2188).

Abatement Report (Form 2188)

| 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
(09-11-2025)

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*.

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3.17.50.15.1
(09-10-2019)

DBA Update Sub Menu

- (1) The DBA Update Sub Menu provides for changes in the Default Account Period, Assessment Date and changes of accountability for CFO RACS Unit Officials.
- (2) This table lists the three activities available on the 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.

| 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 |

| 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 |
| Maintain Transaction | Message | Review modifications, if correct select Message to enter up to 256 characters of audit trail information (Mandatory Input), select... | OK Button |

| Step | Prompt | Description/Action | Select |
|------|--------|-----------------------|-------------|
| | 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.

| Source Journal | Document ID |
|-----------------------|----------------------------------|
| | Alternate Document ID |
| | High Check Number |
| | Low Check Number |
| | External Agency Code |
| | External Appropriation Symbol |
| | Federal Reserve Bank (FRB) |
| | FRB Batch Date |
| | Cycle |
| | Prepare or Confirm Dates |
| Journal Entry Journal | Area Office or Field Office Code |
| | Items |
| | 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.

| 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.

| 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.

| 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.

| 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 undeposited 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, Undeposited Collections Journal.

| 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 |

| Step | Prompt | Description/Action | Select |
|------|--------|--|-------------|
| | 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.

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| 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 |

| 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)

(1) This table describes the steps required for Fiscal Year-End Processes.

Year-End Process

| 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 (06-13-2024)

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) (06-13-2024)**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) incremented each time a transaction is posted using the journal. (e.g., 210-102201-001) |

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Exhibit 3.17.50-1 (Cont. 2) (06-13-2024)

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 main RRACS Application Menu screen 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. A button represents each module within the main RRACS Application menu screen. |
| 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 (09-11-2025)**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 |
| 0062 | HQ Warrant, Adv Manufact Invest | Real | DR |
| 0063 | HQ Warrant, IRA Elective Payment | Real | DR |
| 0129 | HQ Apportion, AMT - Ind | Real | CR |

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Exhibit 3.17.50-2 (Cont. 1) (09-11-2025)

Chart of Accounts

| | | | |
|------|-------------------------------------|------|----|
| 0130 | HQ Apportion, Housing CR | Real | CR |
| 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 |
| 0262 | HQ Surp Warrant, Adv Manufact Inv | Real | CR |
| 0263 | HQ Surp Warrant, IRA Elective Pymt | Real | CR |

Exhibit 3.17.50-2 (Cont. 2) (09-11-2025)
Chart of Accounts

| | | | |
|------|------------------------------------|---------|----|
| 0305 | Recovery Rebate PY Downward Adj | Real | DR |
| 0306 | EITC Downward Adj | Real | DR |
| 0322 | Child Tax Credit Downward Adj | Real | DR |
| 0323 | HCTC Downward Adj | Real | DR |
| 0331 | Corporate AMT Downward Adj | Real | DR |
| 0332 | American Opp Tax CR Downward Adj | Real | DR |
| 0335 | BAB & RZA Downward Adj | Real | DR |
| 0336 | Resp & COBRA Downward Adj | Real | DR |
| 0343 | CDCTC Downward Adj | Real | DR |
| 0345 | QZAB Downward Adj | Real | DR |
| 0346 | QSCB Downward Adj | Real | DR |
| 0347 | Renewable Energy Downward Adj | Real | DR |
| 0348 | Energy Conservation Downward Adj | Real | DR |
| 0349 | CSR, Child Trans | Nominal | CR |
| 0351 | Small Business Downward Adj | Real | DR |
| 0352 | Premium Tax Credit Downward Adj | Real | DR |
| 0362 | Adv Manufact Invest Downward Adj | Real | DR |
| 0363 | IRA Elective Payment Downward Adj | Real | DR |
| 0364 | Prior Year Downward Adj - CV New | Nominal | DR |
| 0365 | Prior Year Downward Adj - CV Used | Nominal | DR |
| 0431 | CorpAMT, Sequestration | Nominal | CR |
| 0435 | BAB/RZB, Sequestration | Nominal | CR |
| 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 |
| 0463 | IRA Elective Payment - SEQ | Nominal | CR |

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Exhibit 3.17.50-2 (Cont. 3) (09-11-2025)

Chart of Accounts

| | | | |
|------|-------------------------------------|---------|----|
| 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 |
| 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 |

Exhibit 3.17.50-2 (Cont. 4) (09-11-2025)**Chart of Accounts**

| | | | |
|------|-------------------------------------|---------|----|
| 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 |
| 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 |

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Exhibit 3.17.50-2 (Cont. 5) (09-11-2025)

Chart of Accounts

| | | | |
|------|-------------------------------------|---------|----|
| 0962 | HQ Disb, Adv Manufact Invest | Real | CR |
| 0963 | HQ Disb, IRA Elective Payment | Real | CR |
| 0964 | Current Year Adjustment - CV New | Nominal | DR |
| 0965 | Current Year Adj - CV Used | Nominal | DR |
| 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 |
| 1314 | Reserved | Real | DR |
| 1321 | NMF Notice | Real | DR |
| 1322 | NMF Taxpayer Delinquent Account | Real | DR |
| 1324 | NMF TDA Deferral | Real | DR |

Exhibit 3.17.50-2 (Cont. 6) (09-11-2025)**Chart of Accounts**

| | | | |
|------|-------------------------------------|------|-------|
| 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 |
| 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 |

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Exhibit 3.17.50-2 (Cont. 7) (09-11-2025)

Chart of Accounts

| | | | |
|------|-------------------------------------|------|-------|
| 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 |
| 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 |

Exhibit 3.17.50-2 (Cont. 8) (09-11-2025)**Chart of Accounts**

| | | | |
|------|-------------------------------------|---------|-------|
| 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 |
| 1962 | HQ Disb Adv Manufact Invest(Non224) | Real | DR/CR |
| 1963 | HQ Disb, IRA Elective Pymt(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 |
| 2142 | HQ Excise (Non-224) | Nominal | DR |
| 2145 | BPD Receipts | Nominal | DR |
| 2146 | Hire 911 Receipts | Nominal | DR |

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Exhibit 3.17.50-2 (Cont. 9) (09-11-2025)

Chart of Accounts

| | | | |
|------|-------------------------------------|---------|----|
| 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 |
| 2342 | Photocopy Fee, Pr Yr | Nominal | CR |
| 2345 | Presidential Election Campaign | Nominal | DR |

Exhibit 3.17.50-2 (Cont. 10) (09-11-2025)**Chart of Accounts**

| | | | |
|------|-------------------------------------|---------|-------|
| 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 |
| 2911 | Limited Pay - IPAC Receipt | Real | DR |
| 2912 | Reclamation Credit-IPAC Receipt | Real | DR |
| 2913 | Manual Reversal - IPAC Receipt | Real | DR |

Redesigned Revenue Accounting Control System (RRACS)

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Exhibit 3.17.50-2 (Cont. 11) (09-11-2025)

Chart of Accounts

| | | | |
|------|-------------------------------------|------|-------|
| 2914 | MISC - IPAC Receipt | Real | DR |
| 2915 | DOJ Receipts | Real | DR |
| 2916 | DOJ to 3885 - IPAC Receipt | Real | DR |
| 2917 | Small Escrow - IPAC Receipt | Real | DR |
| 2918 | Asset Forfeiture- IPAC Receipt | Real | DR |
| 2919 | Library of Congress - IPAC Receipt | Real | DR |
| 2920 | CBP - IPAC Receipt | Real | DR |
| 2921 | Comptroller - IPAC Receipt | Real | DR |
| 2922 | DoD Army - IPAC Receipt | Real | DR |
| 2923 | Fed Debt - IPAC Receipt | Real | DR |
| 2924 | Vet Affairs - IPAC Receipt | Real | DR |
| 2925 | Territory - IPAC Receipt | Real | DR |
| 2926 | FPLP - IPAC Receipt | Real | DR |
| 2927 | Injured Spouse - IPAC Receipt | Real | DR |
| 2928 | Tax Credits - IPAC Receipt | Real | DR |
| 2929 | MISC Systemic IPAC Receipt | 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 |

Exhibit 3.17.50-2 (Cont. 12) (09-11-2025)**Chart of Accounts**

| | | | |
|------|-------------------------------------|------|-------|
| 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 |
| 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 |

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Exhibit 3.17.50-2 (Cont. 13) (09-11-2025)

Chart of Accounts

| | | | |
|------|-------------------------------------|------|-------|
| 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 |
| 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 |

Exhibit 3.17.50-2 (Cont. 14) (09-11-2025)**Chart of Accounts**

| | | | |
|------|-------------------------------------|---------|-------|
| 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 |
| 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 |

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Exhibit 3.17.50-2 (Cont. 15) (09-11-2025)

Chart of Accounts

| | | | |
|------|--------------------------------------|---------|----|
| 5030 | HQ Earmarked Trust Fund (Non-224) | Nominal | DR |
| 5062 | HQ Expense, Adv Manufact Invest | Nominal | CR |
| 5063 | HQ Expense, IRA Elective Payment | Nominal | CR |
| 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 Undelivered 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 Undelivered Orders ADV 0949 Child | Real | DR |
| 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 |

Exhibit 3.17.50-2 (Cont. 16) (09-11-2025)**Chart of Accounts**

| | | | |
|------|-------------------------------------|---------|----|
| 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 |
| 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 |

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Exhibit 3.17.50-2 (Cont. 17) (09-11-2025)

Chart of Accounts

| | | | |
|------|-------------------------------------|---------|-------|
| 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 |
| 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 |

Exhibit 3.17.50-2 (Cont. 18) (09-11-2025)**Chart of Accounts**

| | | | |
|------|-------------------------------------|---------|-------|
| 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 |
| 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 |

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Exhibit 3.17.50-2 (Cont. 19) (09-11-2025)

Chart of Accounts

| | | | |
|------|-------------------------------------|---------|-------|
| 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 |
| 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 |

Exhibit 3.17.50-2 (Cont. 20) (09-11-2025)
Chart of Accounts

| | | | |
|------|-------------------------------------|---------|-------|
| 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 |
| 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 |

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Exhibit 3.17.50-2 (Cont. 21) (09-11-2025)

Chart of Accounts

| | | | |
|------|---------------------------------------|---------|----|
| 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 |
| 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 |

Exhibit 3.17.50-2 (Cont. 22) (09-11-2025)**Chart of Accounts**

| | | | |
|------|-------------------------------------|---------|----|
| 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 |
| 8362 | Adv Manufact Invest Credit Elect | Real | CR |
| 8363 | IRA Elective Payment Credit Elect | Real | CR |
| 8370 | Reserved | Nominal | DR |
| 8380 | Reserved | Nominal | DR |
| 8400 | Reserved | Nominal | DR |
| 8405 | COVID RecoveryReb Offset | Real | CR |
| 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 |

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Exhibit 3.17.50-2 (Cont. 23) (09-11-2025)

Chart of Accounts

| | | | |
|------|---------------------------------------|---------|-------|
| 8449 | Premium Tax CR, Offset | Real | CR |
| 8451 | Small Business CR, Offset | Real | CR |
| 8462 | Adv Manufact Invest Offset | Real | CR |
| 8463 | IRA Elective Payment 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 (09-11-2025)**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 | CDDDB UA Weekly Recap |
| 144 | CDDDB UA Monthly Recap |

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Exhibit 3.17.50-3 (Cont. 1) (09-11-2025) RRACS Input Journals and Journal Numbers

| | |
|-----|---|
| 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 | CDDDB 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 |
| 020 | Bureau of Alcohol, Tobacco and Firearms (BATF) |

Exhibit 3.17.50-3 (Cont. 2) (09-11-2025)
RRACS Input Journals and Journal Numbers

| | |
|-----|---|
| 021 | Customs |
| 022 | Child Credit Warrant |
| 023 | Child Credit Surplus |
| 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 |
| 039 | Earned Income Credit (EIC) 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 |
| 069 | Refundable Warrant, Surp |
| 070 | Health Coverage Tax Credit (HCTC)/Informant Warrant |

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Exhibit 3.17.50-3 (Cont. 3) (09-11-2025) RRACS Input Journals and Journal Numbers

| | |
|-----|--|
| 071 | Health Coverage Tax Credit (HCTC)/Informant Sur Warr |
| 072 | Health Coverage Tax Credit (HCTC) IMF Portion |
| 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 | CHIPS, IRA and COVID Cr |
| 095 | CHIPS, IRA, COVID Warrant |
| 096 | CHIPS, IRA, COV SurplusWa |
| 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 |

Exhibit 3.17.50-3 (Cont. 4) (09-11-2025)
RRACS Input Journals and Journal Numbers

| | |
|-----|--|
| 307 | Loss, Unexplained |
| 308 | Loss, Deposit Discrepancy |
| 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 |

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Exhibit 3.17.50-3 (Cont. 5) (09-11-2025) RRACS Input Journals and Journal Numbers

| | |
|-----|---|
| 418 | EFTPS GMF/TEP-IMF |
| 419 | EFTPS GMF/TEP-IRAF |
| 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 |

Exhibit 3.17.50-3 (Cont. 6) (09-11-2025)
RRACS Input Journals and Journal Numbers

| | |
|-----|--------------------------------------|
| 498 | Insolvency Recovery |
| 499 | Revenue Clearance TRF |
| 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 |

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Exhibit 3.17.50-3 (Cont. 7) (09-11-2025) RRACS Input Journals and Journal Numbers

| | |
|-----|---|
| 535 | ECC Cancellations-IMF |
| 536 | Photocopy Cancellations |
| 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) |

Exhibit 3.17.50-3 (Cont. 8) (09-11-2025)
RRACS Input Journals and Journal Numbers

| | |
|-----|--|
| 632 | Assessment Quick Current Corporation (Tax Class 3) |
| 633 | Assessment Quick Current Excise (Tax Class 4) |
| 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) |

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Exhibit 3.17.50-3 (Cont. 9) (09-11-2025) RRACS Input Journals and Journal Numbers

| | |
|-----|---|
| 684 | Assessment Jeopardy Deficiency Estate and Gift (Tax Class 5) |
| 685 | Assessment Jeopardy Deficiency CTA (Tax Class 7) |
| 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 (PTC) Transactions |
| 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) |

Exhibit 3.17.50-3 (Cont. 10) (09-11-2025)**RRACS Input Journals and Journal Numbers**

| | |
|-----|--|
| 814 | Manual Assessment Regular Current Estate and Gift (Tax Class 5) |
| 815 | Manual Assessment Regular Current CTA (Tax Class 7) |
| 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) |

Exhibit 3.17.50-3 (Cont. 11) (09-11-2025)
RRACS Input Journals and Journal Numbers

| | |
|-----|---|
| 873 | Manual Assessment Jeopardy Current Excise (Tax Class 4) |
| 874 | Manual Assessment Jeopardy Current Estate and Gift (Tax Class 5) |
| 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 (09-11-2025)**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 | 025, 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 | 041, 912, 914 |
| 0049 | 700 |
| 0050 | 044, 912, 914 |
| 0051 | 044, 912, 914 |
| 0052 | 044, 912, 914 |
| 0059 | 706, 912 |
| 0062 | 095, 912, 914 |
| 0063 | 095, 912, 914 |
| 0159 | 708, 911, 912 |
| 0203 | 037, 912, 914 |
| 0204 | 038, 912, 914 |

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Exhibit 3.17.50-4 (Cont. 1) (09-11-2025)

Account Numbers and Associated Journals

| | |
|------|--------------------|
| 0205 | 066, 912, 914 |
| 0206 | 039, 912, 914 |
| 0222 | 023, 912, 914 |
| 0223 | 071, 912, 914 |
| 0229 | 069, 912, 914 |
| 0230 | 069, 912, 914 |
| 0231 | 069, 912, 914 |
| 0232 | 079, 912, 914 |
| 0233 | 026, 912, 914 |
| 0235 | 099, 912, 914 |
| 0236 | 096, 912, 914 |
| 0242 | 912, 914 |
| 0243 | 071, 912, 914 |
| 0244 | 096, 911, 912, 914 |
| 0245 | 042, 912, 914 |
| 0246 | 042, 912, 914 |
| 0247 | 042, 912, 914 |
| 0248 | 042, 912, 914 |
| 0249 | 701 |
| 0250 | 045, 912, 914 |
| 0251 | 045, 912, 914 |
| 0252 | 045, 912, 914 |
| 0259 | 707, 912, 914 |
| 0262 | 096, 912, 914 |
| 0263 | 096, 912, 914 |
| 0305 | 064 |
| 0306 | 056, 057 |
| 0322 | 011 |
| 0323 | 040 |
| 0331 | 067 |
| 0332 | 077 |

Exhibit 3.17.50-4 (Cont. 2) (09-11-2025)**Account Numbers and Associated Journals**

| | |
|------|-------------------------|
| 0335 | 097 |
| 0336 | 094 |
| 0343 | 094 |
| 0345 | 043 |
| 0346 | 043 |
| 0347 | 043 |
| 0348 | 043 |
| 0349 | 187, 702, 912 |
| 0351 | 046 |
| 0352 | 702 |
| 0362 | 094, 911 |
| 0363 | 094, 911 |
| 0364 | 094, 911 |
| 0365 | 094, 911 |
| 0431 | 703 |
| 0435 | 703 |
| 0443 | 703 |
| 0445 | 703 |
| 0446 | 703 |
| 0447 | 703 |
| 0448 | 703 |
| 0449 | 187, 702, 912 |
| 0451 | 703 |
| 0452 | 702, 911 |
| 0459 | 703, 912 |
| 0463 | 185, 186, 703 |
| 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 |

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Exhibit 3.17.50-4 (Cont. 3) (09-11-2025)

Account Numbers and Associated Journals

| | |
|------|---|
| 0606 | 036, 911, 912, 914 |
| 0616 | 072, 911 |
| 0636 | 036, 912 |
| 0647 | 187, 702, 912 |
| 0649 | 187, 702, 912 |
| 0651 | 074 |
| 0705 | 064, 094, 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 |
| 0903 | 006-008, 011, 012, 014, 015, 017, 019-021, 024, 032, 037, 040, 043, 046, 054-059, 064, 067, 077, 094, 097, 185, 186, 702, 911 |
| 0904 | 004, 009, 012, 013, 014, 015, 017, 019-021, 031, 033, 038, 054, 055, 058, 059, 911 |
| 0905 | 064, 065, 066, 911 |
| 0906 | 001, 034, 039, 054-059, 127, 186, 911 |
| 0908 | 187, 702, 912 |
| 0909 | 702, 912 |
| 0910 | 187, 702, 912 |
| 0911 | 702, 912 |

Exhibit 3.17.50-4 (Cont. 4) (09-11-2025)**Account Numbers and Associated Journals**

| | |
|------|--|
| 0912 | 187, 702, 912 |
| 0913 | 004, 051, 053-055, 058, 059 |
| 0914 | 702, 912 |
| 0915 | 187, 702, 912 |
| 0916 | 702, 912 |
| 0920 | 035, 040, 054, 055, 058 |
| 0922 | 011, 022, 023, 036, 064, 094, 186, 911 |
| 0923 | 040, 062, 072, 094, 186, 911 |
| 0929 | 067, 911 |
| 0930 | 067, 911 |
| 0931 | 067, 185, 911 |
| 0932 | 036, 077, 094, 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 | 094, 186, 702, 911 |
| 0950 | 046, 911 |
| 0951 | 046, 185, 911 |
| 0952 | 046, 911 |
| 0962 | 094, 185, 911, 912, 914 |
| 0963 | 094, 185, 186, 911, 912, 914 |
| 0964 | 094, 911 |
| 0965 | 094, 911 |
| 0970 | 187, 702, 912 |
| 0971 | 702, 912 |
| 0972 | 187, 702, 912 |

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Exhibit 3.17.50-4 (Cont. 5) (09-11-2025)

Account Numbers and Associated Journals

| | |
|------|--|
| 0973 | 187, 702, 912 |
| 0975 | 702, 911 |
| 0976 | 187, 702, 912 |
| 0977 | 702, 912 |
| 0978 | 702, 912 |
| 0979 | 702, 912 |
| 1049 | 187, 702, 912 |
| 1051 | 911 |
| 1075 | 702, 911 |
| 1100 | 108, 472 |
| 1200 | 106, 162, 471 |
| 1205 | 497 |
| 1206 | 080 |
| 1250 | 109 |
| 1256 | 083 |
| 1300 | 106, 108, 162, 471, 472 |
| 1301 | 497 |
| 1306 | 047, 086 |
| 1314 | 400, 435, 436, 458, 459, 507, 6XX, 8XX |
| 1321 | 141, 142, 400, 435, 436, 458, 459, 507, 6XX, 8XX |
| 1322 | 141, 142, 400, 435, 436, 458, 459, 507, 6XX, 8XX |
| 1324 | 141, 142, 400, 435, 436, 458, 459, 507, 6XX |
| 1360 | 141, 142, 400, 435, 436, 458, 459, 507, 6XX |
| 1371 | 141, 142, 400, 435, 436, 458, 459, 507, 6XX, 8XX |
| 1389 | 141, 142, 400, 435, 436, 458, 459, 507, 6XX, 8XX |
| 1400 | 400, 458, 459, 465, 466, 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 |

Exhibit 3.17.50-4 (Cont. 6) (09-11-2025)**Account Numbers and Associated Journals**

| | |
|------|--|
| 1406 | 912, 914 |
| 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, 408, 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 | 106, 108, 162, 400, 469, 497, 541 |
| 1580 | 210, 400, 407, 412 |
| 1600 | 400, 6XX, 8XX |
| 1710 | 140, 210, 220, 221, 306-311, 400, 404, 411-415, 435, 436 |
| 1720 | 210, 221, 306-311, 400, 404 |
| 1810 | 108, 472 |
| 1815 | 497 |
| 1816 | 030 |

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Exhibit 3.17.50-4 (Cont. 7) (09-11-2025)

Account Numbers and Associated Journals

| | |
|------|---|
| 1820 | 106, 162, 471 |
| 1826 | 082 |
| 1830 | 141, 142, 400, 404, 458, 459, 507, 6XX, 8XX |
| 1836 | 049, 088 |
| 1837 | 048, 087 |
| 1840 | 400 |
| 1856 | 085 |
| 1857 | 084 |
| 1903 | 912, 914 |
| 1904 | 912, 914 |
| 1905 | 912, 914 |
| 1906 | 912, 914 |
| 1910 | 009, 013 |
| 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 |

Exhibit 3.17.50-4 (Cont. 8) (09-11-2025)**Account Numbers and Associated Journals**

| | |
|------|--|
| 1954 | 912, 914 |
| 1961 | 912, 914 |
| 1962 | 912, 914 |
| 1963 | 912, 914 |
| 2110 | 001, 003, 018, 051, 053, 054, 055, 101, 106, 108, 110-112, 114, 127, 128, 140, 162, 170, 180, 210, 220, 221, 250, 306-317, 400, 404, 409, 411-415, 469, 470, 495-498, 907, 910 |
| 2111 | 001, 003, 018, 046, 051, 053, 063, 094, 120, 911 |
| 2112 | 912, 914 |
| 2120 | 006, 007, 051, 053-055, 101, 106, 108, 110-112, 114, 140, 162, 170, 180, 210, 221, 250, 306-317, 400, 404, 406-409, 411, 414, 469, 470, 495-498, 907, 910 |
| 2121 | 006, 007, 051, 053, 063, 094, 120, 911 |
| 2122 | 912, 914 |
| 2130 | 007, 008, 051, 053-055, 101, 108, 110-112, 114, 140, 170, 180, 210, 221, 250, 306-317, 400, 404, 409, 411, 414, 469, 470, 495, 496, 498, 907, 910 |
| 2131 | 007, 051, 053, 063, 120, 911 |
| 2132 | 912, 914 |
| 2140 | 005, 008, 051, 053-055, 101, 106, 108, 110-112, 114, 140, 162, 170, 180, 210, 221, 250, 306-317, 400, 404, 409, 411, 414, 469, 470, 495, 496, 498, 907, 910 |
| 2141 | 005, 046, 051, 053, 063, 120, 911, 912 |
| 2142 | 912, 914 |
| 2145 | 046, 911 |
| 2146 | 046, 911, 912 |
| 2150 | 101, 108, 110-112, 114, 140, 170, 180, 210, 221, 250, 306-317, 400, 404, 409, 411, 414, 469, 470, 495, 496, 498, 907, 910 |
| 2151 | 063, 911 |
| 2152 | 912, 914 |
| 2170 | 101, 108, 110-112, 114, 140, 170, 180, 210, 221, 306-317, 400, 404, 409, 411, 414, 469, 470, 495, 496, 498, 907, 910 |
| 2171 | 063, 120, 911 |
| 2172 | 912, 914 |
| 2180 | 101, 106, 108, 110-112, 114, 140, 162, 170, 180, 210, 221, 250, 306-317, 400, 404, 409, 411, 414, 469, 470, 495-498, 907, 910 |
| 2181 | 063, 120, 911 |
| 2182 | 912, 914 |

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Exhibit 3.17.50-4 (Cont. 9) (09-11-2025)

Account Numbers and Associated Journals

| | |
|------|--|
| 2199 | 005, 051, 053, 054, 055, 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 |
| 2325 | 210, 250, 400, 407, 412, 469 |
| 2330 | 210, 250, 400, 407, 412 |
| 2335 | 210, 250, 400 |
| 2340 | 115, 170, 210, 250, 258, 273, 400, 407, 412, 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 | 112, 170, 210, 250, 400, 407, 412 |
| 2365 | 210, 250, 400 |
| 2370 | 210, 250, 400, 407, 412 |
| 2375 | 495, 496 |
| 2380 | 106, 108, 112, 140, 162, 210, 250, 400, 407, 412, 497 |
| 2385 | 106, 108, 140, 162, 210, 250, 400, 407, 412, 497 |
| 2390 | 210, 400, 407, 412 |
| 2395 | 106, 108, 162, 210, 250, 400, 407, 412 |
| 2410 | 115, 170, 210, 236, 239, 250, 256, 408, 469, 470, 525, 536, 541, 593 |
| 2420 | 103, 104, 115, 210, 250, 256, 408, 469, 470 |
| 2500 | 210, 257, 272 |
| 2600 | 210, 250, 530, 540, 560 |
| 2700 | 261, 276 |
| 2725 | 029 |

Exhibit 3.17.50-4 (Cont. 10) (09-11-2025)**Account Numbers and Associated Journals**

| | |
|------|---|
| 2735 | 089 |
| 2750 | 076, 912, 914 |
| 2825 | 029 |
| 2835 | 089 |
| 2850 | 076, 912, 914 |
| 2900 | 210, 250, 262, 277 |
| 2910 | 114, 250, 260 |
| 2911 | 250, 469, 541 |
| 2912 | 250, 469, 541 |
| 2913 | 250, 469, 541 |
| 2914 | 250, 469, 541 |
| 2915 | 250, 469, 470, 541 |
| 2916 | 250, 469, 541 |
| 2917 | 250, 469, 541 |
| 2918 | 250, 469, 541 |
| 2919 | 250, 469, 541 |
| 2920 | 250, 469, 541 |
| 2921 | 250, 469, 541 |
| 2922 | 250, 469, 541 |
| 2923 | 250, 469, 541 |
| 2924 | 250, 469, 541 |
| 2925 | 250, 469, 541 |
| 2926 | 114, 250, 469, 580, 585 |
| 2927 | 250, 469, 541 |
| 2928 | 250, 469, 541 |
| 2929 | 250, 469, 541 |
| 3200 | 192, 193, 323-325 |
| 3300 | 320, 321, 322 |
| 3500 | 704 |
| 3502 | 704 |
| 3875 | 004, 016, 018, 027, 054, 055, 058, 059, 911 |
| 3876 | 912, 914 |

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Exhibit 3.17.50-4 (Cont. 11) (09-11-2025)

Account Numbers and Associated Journals

| | |
|------|--|
| 4048 | 187, 702, 912 |
| 4049 | 187, 700, 701, 702, 911, 912 |
| 4110 | 100, 102, 108, 113, 417, 421, 424, 427, 469, 470, 472, 512, 534, 690, 695 |
| 4116 | 912, 914 |
| 4117 | 143, 144, 912, 914 |
| 4118 | 143, 144, 912, 914 |
| 4119 | 028, 143 |
| 4120 | 100-102, 140, 155, 170, 171, 180, 210, 221, 302, 306-317, 400, 404, 408, 411, 417, 421, 424, 469, 470, 480, 481, 496, 498, 500, 501, 532, 544, 547, 6XX, 8XX, 906, 910 |
| 4121 | 912, 914 |
| 4122 | 143, 144, 912, 914 |
| 4123 | 143, 144, 912, 914 |
| 4125 | 110-114, 210, 221, 400, 417, 906 |
| 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 | 143, 144, 912, 914 |
| 4150 | 028, 073, 912, 914 |
| 4152 | 028, 073 |
| 4160 | 074, 911 |
| 4166 | 030 |
| 4205 | 106, 160, 400, 402, 497 |
| 4210 | 100, 102, 106-108, 113, 160, 162, 402, 418, 422, 425, 428, 469-471, 497, 513, 535 |
| 4215 | 160, 402, 497, 506, 546 |
| 4216 | 080 |
| 4220 | 100-102, 140, 155, 170-172, 180, 210, 221, 302, 306-317, 400, 404, 408, 411, 422, 425, 469, 470, 480, 481, 496, 498, 501, 532, 547, 6XX, 8XX, 906, 910 |
| 4225 | 110-114, 210, 221, 400, 418, 906 |

Exhibit 3.17.50-4 (Cont. 12) (09-11-2025)**Account Numbers and Associated Journals**

| | |
|------|---|
| 4230 | 100, 400, 428 |
| 4236 | 049, 088 |
| 4251 | 100, 102, 106, 109, 113, 402, 419, 423, 426, 429 |
| 4252 | 100-102, 140, 210, 302, 306-317, 400, 404, 408, 411, 423, 426, 480, 481, 501, 532, 547, 6XX, 8XX, 906, 910 |
| 4253 | 100, 400, 429 |
| 4254 | 106, 162, 400 |
| 4255 | 110-113, 210, 221, 400, 419, 906 |
| 4256 | 083 |
| 4266 | 082 |
| 4276 | 085 |
| 4420 | 101, 106, 108, 109, 140-142, 162, 170, 210, 262, 277, 302-317, 400, 404, 408, 411, 435, 436, 441, 442, 458-461, 469, 470, 480, 481, 496-498, 501, 507, 532, 547, 6XX, 8XX, 906, 910 |
| 4425 | 110-112, 210, 221, 400, 906 |
| 4426 | 047, 086 |
| 4430 | 312, 313, 314, 400, 435, 436 |
| 4440 | 141, 400, 435, 436, 691, 692 |
| 4510 | 108, 472 |
| 4520 | 106, 162, 471 |
| 4521 | 106, 108, 162, 471, 472 |
| 4522 | 497 |
| 4525 | 109 |
| 4530 | 160, 497 |
| 4531 | 106, 160 |
| 4610 | 312, 313, 314, 400, 496 |
| 4615 | 312, 313, 314, 400 |
| 4620 | 101, 140, 210, 306-314, 400, 404, 406-409, 435, 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 |

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Exhibit 3.17.50-4 (Cont. 13) (09-11-2025)

Account Numbers and Associated Journals

| | |
|------|---|
| 4704 | 400, 401, 516, 548 |
| 4710 | 170, 190, 191, 210, 257, 272, 312, 315, 406, 413, 437, 438, 443, 444, 469, 470, 508, 533, 549 |
| 4720 | 210, 257, 272, 303, 304, 313, 316, 406, 413, 437, 438, 443, 444, 469, 470, 508, 533, 549 |
| 4730 | 210, 257, 272, 314, 317, 406, 413, 437, 438, 443, 444, 469, 470, 508, 533, 549 |
| 4740 | 191, 437, 438, 448, 449 |
| 4750 | 261, 276, 400, 415, 509, 537, 557 |
| 4755 | 495, 496 |
| 4765 | 110-112, 114, 210, 400, 580, 585, 906 |
| 4801 | 115, 140, 501, 503-507, 512, 513, 518, 520-526 |
| 4802 | 115, 140, 501, 503, 504, 506-508, 512-514, 518, 520-524, 526, 527, 530 |
| 4803 | 115, 508, 527 |
| 4804 | 509, 528 |
| 4805 | 514, 530 |
| 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, 517, 591 |
| 4816 | 115, 517, 591 |
| 4817 | 517, 591 |
| 4818 | 517, 591 |
| 4819 | 115, 517, 591 |
| 4820 | 517, 591 |
| 4900 | 435, 436, 446, 447 |
| 4910 | 485, 490 |
| 4950 | 106, 162, 400, 497 |
| 4960 | 400 |

Exhibit 3.17.50-4 (Cont. 14) (09-11-2025)**Account Numbers and Associated Journals**

| | |
|------|--|
| 4970 | 236, 239, 256, 400, 469, 470, 490, 501, 532, 541, 542, 547 |
| 4971 | 155, 156, 210, 400 |
| 4975 | 469, 470, 541, 542 |
| 4980 | 192, 193, 320-325 |
| 4985 | 400, 469, 470, 541, 542 |
| 5029 | 005, 051, 053, 911, 912 |
| 5030 | 912, 914 |
| 5062 | 095, 096, 912, 914 |
| 5063 | 095, 096, 185, 186, 703, 912, 914 |
| 5081 | 003, 051, 053-055, 058, 059, 128, 911 |
| 5082 | 912, 914 |
| 5100 | 115, 518, 520-526, 532, 534-536, 542, 546, 547 |
| 5110 | 012, 051, 053, 911 |
| 5120 | 015, 017, 051, 053, 911 |
| 5130 | 014, 019, 051, 053, 911 |
| 5140 | 021, 051, 053, 911 |
| 5150 | 020, 051, 053, 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, 520-524, 526, 527, 530, 532, 533, 540, 547, 549, 560 |
| 5210 | 012, 051, 053, 911 |
| 5220 | 015, 017, 051, 053, 911 |
| 5230 | 014, 019, 051, 053, 911 |
| 5240 | 021, 051, 053, 911 |
| 5250 | 020, 051, 053, 911 |

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Exhibit 3.17.50-4 (Cont. 15) (09-11-2025)

Account Numbers and Associated Journals

| | |
|------|-----------------------------------|
| 5260 | 004, 016, 027, 051, 053, 911 |
| 5261 | 004, 911 |
| 5300 | 533 |
| 5301 | 115, 543, 591 |
| 5302 | 115, 250, 400, 469, 470, 543, 591 |
| 5303 | 543, 591, 593 |
| 5304 | 543, 591, 593 |
| 5305 | 115, 543, 591 |
| 5306 | 543, 591 |
| 5307 | 593 |
| 5308 | 593 |
| 5400 | 115, 529, 539, 544, 553, 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 |
| 5520 | 063, 911 |
| 5521 | 063, 120, 911 |
| 5522 | 063, 120, 911 |
| 5523 | 063, 120, 911 |
| 5524 | 063, 120, 911 |
| 5610 | 034, 036, 039, 051, 053, 912, 914 |
| 5611 | 912, 914 |
| 5620 | 070, 071, 703, 912, 914 |
| 5630 | 035, 040, 051, 053, 912, 914 |
| 5631 | 912, 914 |

Exhibit 3.17.50-4 (Cont. 16) (09-11-2025)**Account Numbers and Associated Journals**

| | |
|------|--|
| 5640 | 032, 037, 051, 053, 065, 066, 912, 914 |
| 5641 | 912, 914 |
| 5644 | 911 |
| 5645 | 095, 096, 911, 912, 914 |
| 5646 | 025, 026, 911, 912, 914 |
| 5647 | 078, 079, 911, 912, 914 |
| 5648 | 098, 099, 703, 911, 912, 914 |
| 5649 | 036, 095, 096 |
| 5650 | 031, 033, 038, 051, 053, 912, 914 |
| 5651 | 070, 071, 912, 914 |
| 5652 | 912, 914 |
| 5653 | 912, 914 |
| 5654 | 041, 042, 703, 911, 912, 914 |
| 5655 | 041, 042, 703, 911, 912, 914 |
| 5656 | 041, 042, 703, 911, 912, 914 |
| 5657 | 041, 042, 703, 911, 912, 914 |
| 5658 | 044, 045, 911, 912, 914 |
| 5659 | 044, 045, 911, 912, 914 |
| 5660 | 022, 023, 912, 914 |
| 5661 | 036, 912, 914 |
| 5662 | 912, 914 |
| 5663 | 912, 914 |
| 5664 | 018 |
| 5665 | 703, 706, 707, 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, 045, 703, 911, 912, 914 |

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Exhibit 3.17.50-4 (Cont. 17) (09-11-2025)

Account Numbers and Associated Journals

| | |
|------|---|
| 5674 | 702, 911, 914 |
| 5675 | 702 |
| 5890 | 081 |
| 5891 | 081 |
| 5892 | 081 |
| 5893 | 081 |
| 5894 | 081 |
| 5895 | 081 |
| 5900 | 013, 035, 051, 053-055, 058, 059, 911 |
| 5901 | 006, 911 |
| 5902 | 912, 914 |
| 5903 | 912, 914 |
| 5998 | 912, 914 |
| 5999 | 090, 912, 914 |
| 6001 | 106, 108, 162, 471, 497 |
| 6010 | 108, 400, 690 |
| 6011 | 108, 400, 690 |
| 6110 | 106, 108, 142, 162, 610, 620, 630, 640, 650, 660, 670, 680, 810, 820, 830, 840, 850, 860, 870, 880 |
| 6111 | 106, 108, 142, 162, 610, 620, 630, 640, 650, 660, 670, 680, 810, 820, 830, 840, 850, 860, 870, 880 |
| 6112 | 108, 142, 610, 620, 630, 640, 650, 660, 670, 680, 810, 820, 830, 840, 850, 860, 870, 880 |
| 6120 | 106, 108, 142, 160, 162, 611, 621, 631, 641, 651, 661, 671, 681, 811, 821, 831, 841, 851, 861, 871, 881 |
| 6121 | 106, 108, 142, 162, 611, 621, 631, 641, 651, 661, 671, 681, 811, 821, 831, 841, 851, 861, 871, 881 |
| 6122 | 106, 108, 142, 162, 611, 621, 631, 641, 651, 661, 671, 681, 811, 821, 831, 841, 851, 861, 871, 881 |
| 6130 | 108, 142, 612, 622, 632, 642, 652, 662, 672, 682, 812, 822, 832, 842, 852, 862, 872, 882 |
| 6131 | 108, 142, 612, 622, 632, 642, 652, 662, 672, 682, 812, 822, 832, 842, 852, 862, 872, 882 |

Exhibit 3.17.50-4 (Cont. 18) (09-11-2025)**Account Numbers and Associated Journals**

| | |
|------|---|
| 6132 | 108, 142, 612, 622, 632, 642, 652, 662, 672, 682, 812, 822, 832, 842, 852, 862, 872, 882 |
| 6140 | 106, 108, 109, 142, 162, 613, 623, 633, 643, 653, 663, 673, 683, 813, 823, 833, 843, 853, 863, 873, 883 |
| 6141 | 106, 108, 109, 142, 162, 613, 623, 633, 643, 653, 663, 673, 683, 813, 823, 833, 843, 853, 863, 873, 883 |
| 6142 | 106, 108, 109, 142, 162, 613, 623, 633, 643, 653, 663, 673, 683, 813, 823, 833, 843, 853, 863, 873, 883 |
| 6150 | 108, 142, 614, 624, 634, 644, 654, 664, 674, 684, 814, 824, 834, 844, 854, 864, 874, 884 |
| 6151 | 108, 142, 614, 624, 634, 644, 654, 664, 674, 684, 814, 824, 834, 844, 854, 864, 874, 884 |
| 6152 | 108, 142, 614, 624, 634, 644, 654, 664, 674, 684, 814, 824, 834, 844, 854, 864, 874, 884 |
| 6170 | 108, 142, 615, 625, 635, 645, 655, 665, 675, 685, 815, 825, 835, 845, 855, 865, 875, 885 |
| 6171 | 108, 142, 615, 625, 635, 645, 655, 665, 675, 685, 815, 825, 835, 845, 855, 865, 875, 885 |
| 6172 | 108, 142, 615, 625, 635, 645, 655, 665, 675, 685, 815, 825, 835, 845, 855, 865, 875, 885 |
| 6180 | 106, 108, 162, 616, 626, 636, 646, 656, 666, 676, 816, 826, 836, 846, 856, 866, 876, 886 |
| 6181 | 108, 142, 616, 626, 636, 646, 656, 666, 676, 686, 816, 826, 836, 846, 856, 866, 876, 886 |
| 6182 | 108, 142, 616, 626, 636, 646, 656, 666, 676, 686, 816, 826, 836, 846, 856, 866, 876, 886 |
| 6190 | 106, 162, 400, 497 |
| 6195 | 400 |
| 6200 | 106, 108, 109, 162, 400, 460, 461, 465, 466, 497 |
| 6201 | 106, 162, 402 |
| 6310 | 106, 108, 162, 170, 210, 258, 259, 273, 274, 400, 407, 412, 435, 436, 441, 442, 469, 470, 505, 517, 532, 536, 543 |
| 6320 | 514, 540, 560 |
| 6330 | 106, 108, 260, 400, 469, 470, 497 |
| 6357 | 084 |
| 6400 | 170, 210, 312, 313, 314, 400, 435, 436, 441, 442, 469, 470, 501, 532, 541, 542, 547 |

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Exhibit 3.17.50-4 (Cont. 19) (09-11-2025)

Account Numbers and Associated Journals

| | |
|------|---|
| 6510 | 106, 108, 109, 162, 497, 691, 692, 695 |
| 6520 | 141, 400, 408, 469, 470, 501, 503, 504, 507, 508, 514, 532, 533, 540, 547, 549, 560 |
| 6530 | 106, 108, 162, 400, 497 |
| 6540 | 106, 108, 109, 141, 160, 162, 400, 497, 501, 547 |
| 6545 | 108 |
| 6550 | 106, 142, 160, 162, 400, 497, 6XX, 8XX |
| 6560 | 106, 108, 142, 160, 162, 400, 497, 6XX, 8XX |
| 6565 | 400, 501 |
| 6570 | 106, 108, 162, 306-311, 400, 404 |
| 6575 | 106, 108, 109, 160, 162, 400 |
| 6580 | 106, 108, 109, 160, 162, 441, 442, 446, 447, 497 |
| 6590 | 190, 443, 444, 448, 449 |
| 6600 | 106, 108, 109, 141, 162, 400, 490, 497 |
| 6607 | 048, 087 |
| 6700 | 221, 400 |
| 6737 | 018, 051, 053, 911 |
| 6738 | 912, 914 |
| 6800 | 101, 140, 210, 306-314, 400, 404, 405, 408, 435, 469, 470, 503, 532, 547 |
| 6801 | 156, 400 |
| 6810 | 106, 107, 108, 109, 162, 400, 497 |
| 6900 | 106, 160, 306-311, 400, 401, 495, 496 |
| 6901 | 308, 311, 400 |
| 6905 | 174, 400, 490 |
| 6907 | 173, 400, 490 |
| 6910 | 400, 510, 539, 553 |
| 6920 | 400, 490 |
| 6950 | 400, 469, 470 |
| 6980 | 305 |
| 6985 | 303, 304 |
| 7001 | 110, 111, 112, 210, 221, 250, 400, 499, 907 |

Exhibit 3.17.50-4 (Cont. 20) (09-11-2025)**Account Numbers and Associated Journals**

| | |
|------|---|
| 7002 | 115, 170, 210, 250, 312-317, 406, 413, 469, 470, 499, 527, 533, 549 |
| 7003 | 210, 250, 415, 499, 528, 537, 557 |
| 7004 | 115, 250, 469, 495, 496, 499, 519, 538 |
| 7005 | 115, 250, 469, 499, 548, 570 |
| 7006 | 115, 250, 469, 499, 548, 570 |
| 7007 | 115, 250, 469, 499, 548, 570 |
| 7008 | 115, 250, 469, 499, 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 |

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Exhibit 3.17.50-4 (Cont. 21) (09-11-2025)

Account Numbers and Associated Journals

| | |
|------|------------------------------|
| 8336 | 094, 185, 186, 911, 912 |
| 8343 | 094, 186, 911, 912, 914 |
| 8345 | 043, 911 |
| 8346 | 043, 911 |
| 8347 | 043, 911 |
| 8348 | 043, 911 |
| 8349 | 186, 702, 911 |
| 8351 | 046, 185, 911 |
| 8362 | 094, 185, 911, 912, 914 |
| 8363 | 094, 185, 911, 912, 914 |
| 8405 | 064, 186, 911, 912, 914 |
| 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 |
| 8462 | 094, 911, 912, 914 |
| 8463 | 094, 185, 186, 911, 912, 914 |
| 8531 | 911, 912 |
| 8536 | 094, 185, 911, 912, 914 |
| 8636 | 094, 185, 911, 912 |
| 8731 | 067, 185, 911, 912 |

Exhibit 3.17.50-4 (Cont. 22) (09-11-2025)**Account Numbers and Associated Journals**

| | |
|------|---|
| 8736 | 094, 185, 911, 912 |
| 9998 | 051, 053, 106, 140, 162, 400, 402, 481, 499 |
| 9999 | 090 |

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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 (06-13-2024)
RRACS Menu Icons

RRACS consists of a set of modules. This table lists the RRACS modules used in the IRM.

| Icon Name | Functionality |
|-------------------------------|--|
| RRACS Production Menu | The main folder that contains the RRACS Application icon. |
| Assessment Main Menu | Module used for service center assessments and abatements. |
| RRACS Application | 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. |
| Current Local Agency Location | A utility that logs the user into a specific location (service center or headquarters). |
| MBI2 | A terminal emulator that allows direct access to the RACS IBM host mainframe. Runs using terminal commands. Most commonly used to 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. |