

IRM PROCEDURAL UPDATE

DATE: 10/08/2024

NUMBER: ts-03-1024-1021

SUBJECT: Updated the Dates for Unidentified Payments Due to the New Fiscal Year

AFFECTED IRM(S)/SUBSECTION(S): 3.12.38.5.20.3

CHANGE(S):

IRM 3.12.38.5.20.3(3) & (4) - Updated the dates for unidentified payments due to the new fiscal year.

(3) If the unidentified transaction "debit" and today's date falls between October 1, 2024 and September 30, 2025, and the document has a:

Julian Date of	Then
October 1, 2024 (274) thru September 30, 2025 (274),	RJECT 630 and prepare Form 4028 to URF/4620 Account.
September 30, 2024 (273) and prior, and the transaction received date is within the last year (365 days),	RJECT 630 and prepare Form 4028 to URF/4620 Account.
Any Julian date with a transaction received date that is more than a year before today's date,	RJECT 630 and prepare Form 4028 to EXC/6800 Account.

(4) If the unidentified payment is a "Credit", today's date falls between October 1, 2024 and September 30, 2025 and the document has a:

Julian Date of	Then
October 1, 2024(274) thru September 30, 2025 (274)	"NWDLN 611 URF"
September 30, 2024 (273) and before and the payment received date is within the last year (365 days)	"RJECT 630" and prepare Form 4028 to URF/4620 ACCOUNT
Any Julian date with a payment received date that is more than a year before today's date	Prepare Form 8758 to attach to original document. "RJECT 630" and prepare Form 4028 to EXC/6800 ACCOUNT

Note: For September 30 use 273 Julian day except for Leap Years, then use 274 day. For October 1 use 274 Julian day except for Leap Years, then use 275 day.