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# Treasury Financial Manual

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TRANSMITTAL LETTER NO. 579

VOLUME I

TO: HEADS OF GOVERNMENT DEPARTMENTS, AGENCIES, AND OTHERS  
CONCERNED

## 1. PURPOSE

This transmittal letter releases I TFM 4-7100, Check Reclamations. It describes check reclamation policies, procedures, and reports and provides samples of the new reports.

## 2. PAGE CHANGES

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for Volume 1

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for Part 4

### Insert

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I TFM 4-7100

## 3. EFFECTIVE DATE

March 30, 1998.

## 4. INQUIRIES

Questions concerning this transmittal letter should be directed to:

Reclamation Branch  
Financial Management Service  
Department of the Treasury  
3700 East-West Highway  
Room 700D  
Hyattsville, MD 20782  
(Telephone 202-874-7770)

Date: March 25, 1998

Richard L. Gregg  
Commissioner

# Check Reclamations

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This chapter provides information to Federal program agencies (FPA) on policies, procedures, and reports issued by the Financial Management Service (FMS) regarding the processing of check reclamations.

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## Section 7110 - Scope and Applicability

FMS is responsible for reclamation of funds on improperly negotiated Treasury checks. This chapter includes reports and guidance to FPAs to assist them in tracking and monitoring the check reclamation process.

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## Section 7115 - Authority

31 C.F.R. Parts 5 and 240, and 4 C.F.R. Parts 101-105 (Federal Claims Collection Standards), 31 U.S.C. 3302 (b).

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## Section 7120 - Definition of Terms

**Administrative fee** - Charge assessed to cover administrative costs incurred as a result of delinquent debt.

**Administrative offset** - Withholding money payable or held by the Government to a person to satisfy a debt the person owes the Government.

**Check(s)** - Check(s) drawn on the U.S. Treasury (Treasury).

**Delinquent debt** - Reclamations, as of the date on the reclamation ticket.

**Financial institution** - Any bank, savings bank, savings and loan association, Federal or state chartered credit union, or similar institution.

**Interest** - Charge assessed when a debt is considered delinquent. The interest rate assessed is that of the cur-

rent value of funds to Treasury; i.e., the Treasury tax and loan rate.

**Partial credit** - Funds received on check reclamations that do not cover the total outstanding balance of principal, interest charge, penalty charge, and administrative fee.

**Penalty** - Charge assessed after a debt is delinquent for more than 90 calendar days. The rate is set at 6% per annum.

**Receivable** - A debt owed to the government.

**Reclamation** - A demand made by Treasury for refund of the amount of a check payment.

**Reclamation date** - The date that the reclamation ticket (request for refund) was prepared.

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## Section 7125 - Check Reclamations

FMS will reclaim on improperly negotiated Treasury checks, as provided for in 31 C.F.R. Part 240.6. When a credit is received that equals principal and any applicable charges and fees requested, FMS will forward the full principal to the FPA, if the FPA is holding the receivable. When a credit is received that equals the principal only, FMS will forward the full principal to the FPA, if the agency is holding the receivable. Partial credits received will be forwarded to the FPA with an indicator that the credit is partial. FMS has found that in general, additional funds are not forthcoming

on partial credit; however, FMS will continue collection action. Credits are processed daily.

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## Section 7130 - Interest, Penalty Charges, and Administrative Fee

Interest on any unpaid reclamation will start accruing on the 61st day after the reclamation date. An administrative fee will also be assessed at that time. The administrative fee will be calculated in accordance with the requirements of the Federal Claims Collection Standards.

A penalty shall be charged on any reclamation that remains delinquent over 90 calendar days. FMS may refer any reclamation that is unpaid for 120 calendar days after the reclamation date for administrative offset. If interest, penalty charges, and administrative fees were collected, those charges and fees will be deposited into the Treasury's General Account.

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## Section 7135 - Collection Action

FMS will continue collection action on check reclamations until—

1. The accrued administrative fee equals or exceeds the outstanding principal, or
2. The balance outstanding becomes \$25.00 or less, or
3. All collection steps have been attempted, and the FPA has concurred

with the discontinuance of collection action.

Collection action will not be terminated where a protest or legal issue is pending resolution. Any amount recovered on FPA receivables will be refunded to the FPA.

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### **Section 7140 - Electronic Transmission of Partial Credits**

When only a partial credit is collected, the indicator "CP" (credit partial) will appear on the GOALS record. The indicator "CP" will be in the "status code" field for the detail records in GOALS. For Veterans Affairs, Railroad Retirement Board, Internal Revenue Service, and Office of Personnel Management who receive their data via FMSNet, the indicator "CP" appears in the record layout at position 177 and 178. Partial credits for Social Security Administration will be transferred to them by an SF 1081 credit document.

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### **Section 7145 - Reclamation Reports**

FMS generates a series of reclamation reports to help FPAs monitor the reclamation process, which are illustrated in the Appendix.

### **7145.10 - Aging Reclamations Reports**

FMS mails three bimonthly reports to FPAs on aging reclamations. The first is a cumulative report of open reclamations instituted on agency receivables that have reached the 18 through 23-month age category (See Appendix 1). The second report is also a cumulative report of reclamations instituted on agency receivables that have reached the 24-month or older age category (See Appendix 2). The third is a cumulative report of open reclamations that are less than 18 months old and all available collection actions have been attempted (See Appendix 3). The reports will list all of the collection actions that FMS has attempted.

The FPA will advise FMS if they want FMS to cease the reclamation collection. The Reclamation Collection Actions Completed Report (under 18 months) and the Aging Reclamation Report (18 through 23 months) are for informational purposes only; the FPA may return these reports to FMS if they wish any reclamations on the report to be abandoned.

The agency will return an annotated copy of the 24 month or older age category Aging Reclamations report to FMS, within 45 days of receipt, indicating which reclamation(s) they wish to abandon. If FMS does not re-

ceive the annotated listing of the 24 month or older age category reclamations from the FPA, FMS will abandon the reclamation(s) and advise the FPA. See contacts page for address.

### **7145.20 - Abandonment Notice to Agencies**

In addition to the initial notification that a reclamation was abandoned, each month FMS will report to FPAs reclamations abandoned during the accounting month (See Appendix 4).

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### **Section 7150 - Reporting to the Internal Revenue Service and IRS Form 1099-C**

It is the responsibility of the FPA to report uncollected principal on their receivables to the Internal Revenue Service (IRS) on IRS Form 1099-C. To assist FPAs, FMS will send the FPAs a report on uncollected principal for their receivables, at the end of the calendar year (See Appendix 5) and again at the end of February with any modifications to the data (See Appendix 6).

(FMS will report to the IRS all uncollectible principal on Treasury receivables and interest, penalty charges, and fees for all receivables related to check reclamations.)

# Contacts

***Questions concerning this chapter should be directed to:***

Reclamation Branch  
Financial Management Service  
Department of the Treasury  
3700 East-West Highway,  
Room 700D  
Hyattsville, MD 20782  
(Telephone 202-874-7770)

**APPENDICES LISTING**

<b>App. No.</b>	<b>Title</b>
1	Aging Reclamations Report (Agency) (18 through 23 Months)
2	Aging Reclamations Report (Agency) (24 or More Months)
3	Reclamation Collection Actions Completed (Agency) (Under 18 Months)
4	Abandonment Notice to Agencies
5	Agency Receivables for IRS Form 1099-C Reporting
6	Corrected Agency Receivables for IRS Form 1099-C Reporting

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REPORT ID: CCTRR341  
 DATE: PREPARED: MMDDYY  
 ACCTG PERIOD: MMY  
 ALC 00001701  
 AGENCY NAME: DEPARTMENT OF THE NAVY  
 ADDRESS: NAVY ACCOUNTING AND FINANCE CENTER  
 NAFC: 6312 - SANDY VINCENT  
 ROOM 308 CM#3  
 WASHINGTON, D.C.  
 20376-5001

FINANCIAL MANAGEMENT SERVICE  
 FINANCIAL INFORMATION  
 TREASURY RECEIVABLE, ACCOUNTING AND COLLECTION SYSTEM  
 AGING RECLAMATIONS REPORT (AGENCY)  
 (18 THROUGH 23 MONTHS)

PAGE: X

RECL	CHK	CHK	RECL	PRIN	INT	PEN	ADMIN	TOTAL	BANK	COLL	ACT	PAYEE
DATE	SYM	SER	AMOUNT	AMT	AMT	AMT	AMOUNT	AMOUNT	RTN	CODES	CDE	ID
MMDDYY	9999	42004172	200.00	200.00	15.77	17.98	47.76	281.51	321005127	123456 YYNNNN		AUSTIN
TOTAL OUTSTANDING			<u>200.00</u>	<u>200.00</u>	<u>15.77</u>	<u>17.98</u>	<u>47.76</u>	<u>281.51</u>				098A

KEY TO COLLECTION ACTION CODES:

- 1 - Interest Billing Statements Sent
- 2 - Bank Referred For DOE Offset
- 3 - Bank Referred For HUD Offset
- 4 - Bank Referred To Other Agencies (Non IRS)
- 5 - Collection Effort On Part of Collection Analyst
- 6 - Bank Referred For IRS Tax Refund Offset
- Y - Yes N - No I - Ineligible

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REPORT ID:	CCTRR341	FINANCIAL MANAGEMENT SERVICE	
DATE: PREPARED:	MMDDYY	FINANCIAL INFORMATION	PAGE: X
ACCTG PERIOD:	MMYY	TREASURY RECEIVABLE, ACCOUNTING AND COLLECTION SYSTEM	
ALC:	00001701	AGING RECLAMATIONS REPORT (AGENCY)	
AGENCY NAME:	DEPARTMENT OF THE NAVY	(24 OR MORE MONTHS)	
ADDRESS:	NAVY ACCOUNTING AND FINANCE CENTER		
	NAFC: 6312 -SANDY VINCENT		
	ROOM 308 CM#3		
	WASHINGTON, D.C.		
	20376-5001		

RECL	CHK	CHK	RECL	PRIN	INT	PEN	ADMIN	TOTAL	BANK	COLL	ACT	PAYEE
DATE	SYM	SER	AMOUNT	AMT	AMT	AMT	AMOUNT	AMOUNT	RTN	CODES	CDE	ID
MMDDYY	9999	42004173	300.00	300.00	32.45	37.48	47.76	417.69	321005127	123456	YNNNN	ELIOU89UAS
TOTAL OUTSTANDING			<u>300.00</u>	<u>300.00</u>	<u>32.45</u>	<u>37.48</u>	<u>47.76</u>	<u>417.69</u>				

KEY TO COLLECTION ACTION CODES:

- 1 - Interest Billing Statements Sent
- 2 - Bank Referred For DOE Offset
- 3 - Bank Referred For HUD Offset
- 4 - Bank Referred To Other Agencies (Non IRS)
- 5 - Collection Effort On Part of Collection Analyst
- 6 - Bank Referred For IRS Tax Refund Offset
- Y - Yes N - No I - Ineligible

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REPORT ID:	CCTRR342	FINANCIAL MANAGEMENT SERVICE	
DATE PREPARED:	MMDDYY	FINANCIAL INFORMATION	PAGE: X
ACCTG PERIOD:	MMYY	TREASURY RECEIVABLE, ACCOUNTING AND COLLECTION SYSTEM	
ALC:	00001701	RECLAMATION COLLECTION ACTIONS COMPLETED (AGENCY)	
AGENCY NAME:	DEPARTMENT OF THE NAVY	(UNDER 18 MONTHS)	
ADDRESS:	NAVY ACCOUNTING AND FINANCE CENTER	AS OF: MMDDYY	
	NAFC: 6312 -SANDY VINCENT		
	ROOM 308 CM#3		
	WASHINGTON, DC		
	20376-5001		

RECLAM	CHK	CHK	ORIGINAL	PRINCIPAL	INT	PEN	ADMIN	TOTAL	BANK	COLL	ACT	PAYEE
DATE	SYM	SER	RECL	OUTSTANDING	AMT	AMT	AMOUNT	OUTSTANDING	RTN	CODES	CDE	ID
MMDDYY	NUM	NUM	AMOUNT	AMT	AMT	AMOUNT	AMOUNT	AMOUNT	AMOUNT	123456		
MMDDYY	9999	43004391	400.00	400.00	8.22	7.89	39.80	455.91	333348722	YYYYYY		ASDF33
MMDDYY	9999	43004391	500.00	500.00	10.55	9.89	39.80	560.24	222272984	YYYYYY		ASREE3
TOTAL AMT OUTSTANDING			900.00	900.00	18.77	17.78	79.60	1016.15				

KEY TO COLLECTION ACTION CODES:  
 1 - Interest Billing Statements Sent  
 2 - Bank Referred For DOE Offset  
 3 - Bank Referred For HUD Offset  
 4 - Bank Referred To Other Agencies (Non IRS)  
 5 - Collection Effort On Part of Collection Analyst  
 6 - Bank Referred For IRS Tax Refund Offset  
 Y - Yes N - No I - Ineligible

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REPORT ID:	CCTRR359	FINANCIAL MANAGEMENT SERVICE	
DATE PREPARED:	MMDDYY	FINANCIAL INFORMATION	PAGE: X
ACCTG PERIOD:	MMYY	TREASURY RECEIVABLE, ACCOUNTING AND COLLECTION SYSTEM	
ALC:	00001700	ABANDONMENT NOTICE TO AGENCIES	
AGENCY NAME:	DEPARTMENT OF DEFENSE	FOR THIS MONTH THROUGH: MMDDYY	
ADDRESS:	DEFENSE FINANCE AND ACCT SERVICE		
	CLEVELAND CENTER REC BR		
	DFAS-CL/JFRA		
	1240 EAST NINTH STREET		
	CLEVELAND, OH		
	44199		

CHECK SYMBOL NUMBER	CHECK SERIAL NUMBER	CHECK ISSUE DATE	RECL AMOUNT	PAYEE NAME	PAYEE ID	ABAND AMOUNT	REA CDE*	AGENCY REF NUM (SF-1184)
9999	460200NN	MMDDYY	40.00	LAURA LAMONTE	100231231123	89.72	78	R460RECLAMATIONS 2000

NUMBER OF ABANDONED ITEMS FOR THIS ALC: 1

TOTAL ABANDONED AMOUNT FOR THIS ALC: 89.72

\*KEY REASON CODE (REA CDE\*) DEFINITIONS ARE AS FOLLOWS:

- 13 - RECLAMATION TERMINATED - CHECK DEPOSITED TO PAYEES ACCOUNT
- 14 - RECLAMATION TERMINATED SECRET SERVICE REPORT
- 15 - RECLAMATION TERMINATED - FAMILY INVOLVEMENT
- 23 - UNABLE TO REGENERATE RECLAMATION TO CORRECT BANK - STATUTE OF LIMITATIONS EXPIRED PREVENTING RECOVERY
- 25 - RECLAMATION TERMINATED - AGENT CASHIER/CHECK NEGOTIATED BY AGENCY
- 44 - RELEASE OF CLAIM RECEIVED
- 45 - RECLAMATION TERMINATED - (BANK CEASED OPERATION - NO FDIC)
- 47 - WRONG DATE OF DEATH
- 50 - STATUTE OF LIMITATIONS EXPIRED PREVENTING RECOVERY
- 51 - AGENCY REQUESTED RECOVERY ON WRONG CHECK
- 53 - DECEASED PAYEE - BANK/PAYEE REFUNDED MONEY TO AGENCY
- 77 - FUNDS UNCOLLECTIBLE - ADMIN COST EXCEEDED THE PRINCIPAL AMOUNT
- 78 - FUNDS UNCOLLECTIBLE - ALL COLLECTION ACTIONS HAVE BEEN ATTEMPTED
- 79 - RECLAMATION TERMINATED - PAYEE INVOLVED IN NEGOTIATION
- 80 - RECLAMATION TERMINATED PER AGENCY REQUEST
- 87 - COSTS OF FURTHER COLLECTION ACTIONS WILL LIKELY EXCEED THE AMOUNT THAT COULD BE RECOVERED
- 89 - RECLAMATION TERMINATED ON ADVICE OF LEGAL COUNSEL

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REPORT ID:	CCTRR658	FINANCIAL MANAGEMENT SERVICE	
DATE: PREPARED:	MMDDYY	FINANCIAL INFORMATION	PAGE: X
ACCTG PERIOD:	MMYY	TREASURY RECEIVABLE, ACCOUNTING AND COLLECTION SYSTEM	
ALC	28045300	AGENCY RECEIVABLES FOR IRS FORM 1099-C REPORTING	
AGENCY NAME:	SOCIAL SECURITY ADMINISTRATION	FOR TAX YEAR ENDING 12/31/YY	
ADDRESS:	MID-ATLANTIC PROGRAM SERVICE CENTER		
	CHIEF, DEBT MANAGEMENT BRANCH		
	3000 SPRING GARDEN STREET		
	PHILADELPHIA, PA		
	19123		
EIN:	20-1212123		
BANK NAME:	BANK OF SAIPAN		
ADDRESS:	PO BOX 690		
	SAIPAN, MARIANA ISLANDS,		
	MP 96950		

PAYEE <u>ID NUMBER</u>	CHECK SYMBOL <u>NUMBER</u>	CHECK SERIAL <u>NUMBER</u>	RECLAMATION TICKET <u>NUMBER</u>	PRINCIPAL AMOUNT <u>ABANDONED</u>	RECLAMATION <u>DATE</u> MMDDYY
R9099888	9999	43004352	1000001	30.00	

EIN TOTAL AMOUNT: 30.00

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TOTALAMOUNTFORALC: 30.00

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REPORT ID: CCTRR659 FINANCIAL MANAGEMENT SERVICE  
 DATE: PREPARED: MMDDYY FINANCIAL INFORMATION PAGE: X  
 ACCTG PERIOD: MMYT TREASURY RECEIVABLE, ACCOUNTING AND COLLECTION SYSTEM  
 ALC 28045300 CORRECTED AGENCY RECEIVABLES FOR IRS FORM 1099-C REPORTING  
 AGENCY NAME: SOCIAL SECURITY ADMINISTRATION FOR TAX YEAR ENDING 12/31/YY  
 ADDRESS: SOUTHEASTERN PROGRAM SERVICE CENTER  
 CHIEF, DEBT MANAGEMENT BRANCH  
 PO BOX 380580  
 BIRMINGHAM, AL  
 35283

BANK NAME: FIRST HAWAIIAN  
 ADDRESS: PO BOX 3200  
 HONOLULU, HI 96847

<u>EIN</u>	<u>PAYEE ID NUM</u>	<u>CHECK SYMBOL NUMBER</u>	<u>CHECK SERIAL NUMBER</u>	<u>RECLAMATION TICKET NUMBER</u>	<u>PRINCIPAL AMOUNT ABANDONED</u>	<u>RECLAMATION DATE</u>
10-1010101	BIM3233	9999	42004101	1000001	11.25	MMDDYY
EIN TOTAL AMOUNT:	10-1010101				11.25	
TOTAL AMOUNT FOR ALC:	28045400				11.25	

# TREASURY FINANCIAL MANUAL

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## 2000

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  - SF 1166: Voucher and Schedule of Payments
  - Explanation of Items to be Reported on SF 1166 Scheduled for Payment When the Precise Equivalent to be Paid in Foreign Currency is Not Known
  - SF 1166: Voucher and Schedule of Payments
  - Explanation of Items to be Reported on SF 1166 Scheduled for Payment to a Payee in an Excess or Near-Excess Currency Country When Payment Must be Made in U.S. Dollars
  - SF 1166: Voucher and Schedule of Payments
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