

Part 1—Chapter 1000

PURPOSE AND PLAN OF VOLUME IV

Volume IV contains instructions to guide financial institutions that qualify as Treasury Tax and Loan (TT&L) depositories and/or provide electronic tax deposit services. This chapter describes the purpose and plan of Volume IV.

Section 1010—Authority

Title 31 of the Code of Federal Regulations, Parts 203 and 380 (31 CFR 203 and 380), governs how financial institutions become TT&L depositories and the agreements between these depositories and the Department of the Treasury (Treasury).

Section 1015—Arrangement of the Treasury Financial Manual (TFM)

1015.10—Division of Volumes

The TFM divides volumes into parts, parts into chapters, chapters into sections and sections into paragraphs and subparagraphs. Each volume has a table of contents for the overall volume and one for each part. The first chapter of each volume describes the makeup of the volume.

1015.20—Page Designations

The TFM identifies pages as follows:

- At the top of each page, by volume number, part and chapter (VOL IV, 1-1000).
- At the bottom of each page, by transmittal letter number, page number and date (T/L 5, 1, June 2000).

1015.30—Numbering

The TFM uses the following numbering system to identify material:

- Volume IV
- Part 1
- Chapter 1000
- Section 1015
- Paragraph 1015.30

1015.40—Cross-references

The TFM uses numbered cross-references throughout the text. For example:

- To reference this paragraph within the same chapter, the TFM would refer to it as paragraph 1015.40.
- To reference this paragraph in another chapter, the TFM would refer to it as IV TFM 1-1015.40.

Section 1020—Types and Purposes of TFM Releases

The TFM publishes several types of releases: chapters (often accompanied by appendices), bulletins, announcements and supplements.

1020.10—Chapters

TFM chapters cover a specific subject. Each chapter contains a summary paragraph explaining its purpose. Chapters update existing procedures or provide new instructions based on changes to systems or applicable laws. Each chapter contains a summary statement explaining its purpose. The first chapter of each volume describes the makeup of that volume, the procedures covered and other included material. Transmittal letters accompany chapter releases.

Transmittal Letters

Sequentially numbered transmittal letters, signed by the Commissioner of Treasury's Financial Management Service (FMS), accompany TFM chapter releases. These letters:

- Release changes or additions to existing chapters and new chapters.
- Summarize the new/revised material.
- Provide instructions for the addition or substitution of material.
- List regulations or published instructions that are superseded or rescinded.

FMS provides the "Checklist of Transmittal Letters" with complete volumes. Readers use this checklist to

record receipt of all TFM chapter releases.

Contacts Page

Each chapter has a Contacts page that lists the office name, address and telephone number for inquiries concerning the included material. The first contact listed always is the office primarily responsible for the chapter. If the chapter contains specific or technical material relating to other areas of responsibility, the Contacts page also lists sources for that information.

When making inquiries about a specific item, TFM users should cite the pertinent volume, chapter and section numbers (for example, IV TFM 1-1020).

Appendices

Appendices often follow TFM chapters. These appendices generally include forms, instructions, regulatory material and other information helpful in implementing chapter procedures.

1020.20—Bulletins

TFM bulletins generally are no longer than one or two pages and contain material of a one-time or temporary nature. They provide notice of immediately effective changes to

instructions or requirements. Bulletins list superseded or rescinded material. They are numbered sequentially by the fiscal year of issue and filed with the volume. Usually, they are codified into a TFM chapter within months.

Bulletins generally bear retention dates of no more than a year. The retention date prescribes the bulletin expiration date. FMS issues a Retention Bulletin at the beginning of each fiscal year. The Retention Bulletin lists the past bulletins that remain in effect beyond their original retention date.

Inquiries

Each bulletin includes an inquiry section. This section provides the address and telephone number of the office that can answer questions about the bulletin. When making inquiries about a specific item, TFM users should cite the pertinent bulletin or chapter number (for example, Bulletin No. 2000-01 or IV TFM 1-1020).

1020.30—Announcements

TFM announcements are only a few paragraphs in length, a page long and provide a point of contact. They convey information covering a temporary period of time or of an emergency nature. Readers use announcements as guidelines for one-time events, such as

procedures to be used during a Government shutdown or dates for reporting requirements. Announcements generally are not codified into a TFM chapter.

1020.40—Supplements

TFM supplements provide detailed instructions, worksheets and guidelines for financial reporting and accounting procedures. Supplements are not widely distributed. FMS may send small numbers of printed supplements to specific interested parties but, because of printing costs, does not widely distribute them. However, FMS does make the full text of these supplements available online.

Section 1025—Distribution

Federal Reserve Banks (FRBs) send Volume IV, its transmittal letters and any related bulletins, announcements or supplements to designated receiving points for each TT&L depository in their district. When the mailing address for a designated receiving point changes, the depository must notify its district FRB. Users may access Volume IV electronically on the FMS website at www.fms.treas.gov/tfm

Contacts

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