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Tax Regs in Plain English

IRS Restructuring and Reform Act of 1998

3703 - Payment of Taxes

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Section 3703

A. Provision covered: R.R.A. § 3703. Payment of Taxes. I.R.C. § 6311.

B. Background: Section 6311 of the Internal Revenue Code provides that it is lawful for the Service to accept checks and money orders for the payment of taxes. Pursuant to regulations provided under this section, the Service required that checks and money orders for the payment of taxes be made payable to the Internal Revenue Service. Congress believed it was more appropriate that checks and money orders be made payable to the United States Treasury.

C. Change(s): Taxes paid by check or money order may now be made payable to the United States Treasury.

D. Impact: None.

E. Necessary Actions

1. Actions/Procedures

Issue instructions to applicable Service personnel advising that all tax payments should be made payable to the United States Treasury.

Revise notices, forms, publications, and the IRM.

2. Things we CAN do

The Service can continue to accept and process checks made payable to the Internal Revenue Service.

3. Things we CAN'T do

The Service should not return or hold checks because they are made payable to the Internal Revenue Service.

F. Other Special Comments: None.

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