

Department of the Treasury – Internal Revenue Service
Bank Payment Problem Identification

1. Name of Bank <i>(Enter complete legal name of responsible bank)</i>			2. Federal employer identification number <i>(FEIN)</i> of bank		
3. Bank branch street address			4. Branch number of bank where problem occurred		
5. City, State, ZIP Code			6. American Banking Association (ABA) number		
7. Bank contact name and title <i>(Please print)</i>			8. Telephone number ()		
			9. FAX number ()		
10. Number of payments delayed	11. Payment / Combined payments amount \$		12. Type of payment ("x" proper box) <input type="checkbox"/> Fed wire <input type="checkbox"/> ACH credit <input type="checkbox"/> ACH debit <input type="checkbox"/> Coupon		
13. Date t/p requested payment <i>(mmdyyy)</i>	14. Date pyt trans-mitted <i>(mmdyyy)</i>	15. Number of days payment late	16. Date IRS was con-tacted <i>(mmdyyy)</i>	17. Method of contact ("x" proper box) <input type="checkbox"/> Phone <input type="checkbox"/> FAX <input type="checkbox"/> Letter	
18. Problem involved multiple payments <input type="checkbox"/> Yes <i>(See attached list.)</i> <input type="checkbox"/> No		19. Deposit made more than 48 hours after problem discovered <input type="checkbox"/> No <input type="checkbox"/> Yes <i>(Explain in Item 21.)</i>		20. IRS contacted within 48 hours of problem discovery <input type="checkbox"/> Yes <input type="checkbox"/> No <i>(Explain in Item 21.)</i>	
21. Explanation <i>(Items 19 and 20)</i>					
22. Brief explanation why payment could not be processed as taxpayer requested					

Signature Authorization of Bank Official	By signing below, I understand that the financial institution listed above will accept responsibility for the payment(s) delay.				
	23. Name <i>(Please print)</i>			24. Title	
	25. Signature			26. Date	

(To be completed by Internal Revenue Service)

27. History			28. Taxpayer correspondence date <i>(mmdyyy)</i>		
			29. Date Bank's completed Form 13287 rec'd at IRS <i>(mmdyyy)</i>		
30. Resolution			31. Method of contact <i>("x" proper box)</i> <input type="checkbox"/> Phone <input type="checkbox"/> FAX <input type="checkbox"/> Letter		
32. Taxpayer employer identification number <i>(EIN)</i>	Multiple TINs <input type="checkbox"/> Yes <i>(See attached list.)</i>	33. MFT code(s)	34. Tax period(s)		
35. TC 971 Action code 30 ____	Payment date <i>(mmdyyy)</i>	Intended payment date <i>(mmdyyy)</i>	36. Transaction code(s) for adjustment(s) to account <i>(TC 181, ADX 48/24/34)</i>		
37. IRS contact name <i>(Please print)</i>		38. IRS contact employee number		39. IRS contact phone number ()	
40. IDRS input date <i>(mmdyyy)</i>		41. Master File projected 23C posting date <i>(mmdyyy)</i>		42. Date information FAX'd to Federal Reserve Board <i>(FRB)</i> <i>(mmdyyy)</i>	

Instructions for Completing Form 13287, Bank Problem Identification Worksheet

GENERAL— When a bank delays forwarding a taxpayer's "timely received with proper instructions" Federal Tax Deposit (FTD) to the U.S. Treasury, the taxpayer may be relieved of the portion of the FTD penalty pertaining to that payment, *if the bank accepts responsibility for the delay*. For each delayed FTD payment or issue, FAX a separate Form 13287 and Instructions to the responsible bank for completion and a bank official's signature. The signed form then becomes the authorization for the Federal Reserve Board (FRB) to charge the bank for the loss of funds to the U.S. Treasury.

TO BE COMPLETED BY RESPONSIBLE BANK (Items 1 thru 26)

Item 6: American Banking Association (ABA) number—
Enter the ABA number of the bank for assessment of the cost of funds.

Item 7: Bank contact name and title—
Enter the name and title of the bank contact person who can discuss this issue.

Item 10: Number of payments delayed—
If only one payment was delayed, enter "1" in this block. If more than one, enter the **total** and attach a separate spreadsheet which shows the breakdown by FEIN of the individual payment amounts.

Item 11: Payment / Combined payments amount—
Enter the single payment amount or, if multiple payments are involved, enter the total of all delayed payments.

Item 13: Date t/p requested payment (mmdyyyy)—
Enter the date the taxpayer requested the payment post to the IRS account. (*This usually is the due date.*)

Item 15: Number of days payment late—
Enter the number of days elapsed between the date the payment should have been posted to the taxpayer's IRS account and the date it actually posted (*settlement date and the intended settlement date*).

Item 16: Date IRS was contacted (mmdyyyy)—
Enter the date the IRS first was contacted about the issue.

TO BE COMPLETED BY INTERNAL REVENUE SERVICE (Items 27 thru 42)

Item 27: History—
Enter a brief history of any actions, contacts, etc.

Item 28: Taxpayer correspondence date (mmdyyyy)—
Enter the date the taxpayer first contacted IRS about this issue.

Item 33: MFT code(s)—
Enter all of the MFT codes involved in this issue.

Item 34: Tax period(s)—
Enter all of the tax periods involved in this issue.

Item 35: TC 971—
For TC971 input, enter "1 – 9" for action codes 301-309. If TC971 cannot be input, prepare a Form 8646, Checklist to Identify Delays in Processing Federal Tax Deposits (FTDs).
Payment Date (mmdyyyy)— Enter the date the payment was posted to the taxpayer's account.

Intended Payment Date (mmdyyyy)— Enter the date the payment should have posted to the taxpayer's account.

Item 37: IRS contact name—
Enter the name of the person who worked the case.