Form **13287** (December 2009)	Department of the Treasury – Internal Revenue Service **Bank Payment Problem Identification**

Section I. Information Supplied by Bank

Part 1: Taxpayer Information *(For completion by bank)*

1. Taxpayer Identification Number *(TIN)* *(DO NOT enter the EIN of the taxpayer's bank.)*	2. Multiple TINs ☐ Yes *(See attached list)*	3. Form(s) Payment Intended For *(if known)*	4. Tax Period(s) Payment Intended For *(if known)*

Part 2: Bank Information *(For completion by bank)*

5. Name of Bank *(Enter complete legal name of responsible bank)*	6. Federal Employer Identification Number *(FEIN)* of Bank
7. Bank Branch Street Address	8. Branch Number of Bank Where Problem Occurred
9. City, State, ZIP Code	10. American Banking Association *(ABA)* Number
11. Bank Contact Name and Title *(Please print)*	12. Telephone Number ( )
	13. FAX Number ( )

14. Number of Payments Delayed	15. Payment / Combined Payments Amount $	16. Method of Payment *("x" proper box)* ☐ ACH debit ☐ ACH credit ☐ Coupon ☐ Fed wire

17. Date T/P Requested Payment *(explain in item 26)*	18. Date Payment Transmitted	19. Number of Days Payment Late	20. Date IRS was Contacted	21. Mode of Contact *("x" proper box)* ☐ Phone ☐ FAX ☐ Letter

22. Problem Involved Multiple Payments ☐ Yes *(See attached list.)* ☐ No	23. Deposit Made More than 48 Hours After Problem Discovered ☐ No ☐ Yes *(Explain in Item 25.)*	24. IRS Contacted within 48 Hours of Problem Discovery ☐ Yes ☐ No *(Explain in Item 25.)*

25. Explanation *(Items 23 and 24)*

26. 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.**
	27. Name *(Please print)*	28. Title
	29. Signature	30. Date

Section II. INFORMATION SUPPLIED BY INTERNAL REVENUE SERVICE

Part 3: IRS Information *(For completion by IRS)*

31. History	32. Resolution

33. Name of Taxpayer	34. Taxpayer Correspondence Date	35. Date Bank's Completed Form 13287 received at IRS	36. Method of Taxpayer Contact *("x" proper box)* ☐ Phone ☐ FAX ☐ Letter
37. TC 971 Action Code **30** ___	38. Payment Date	39. Intended Payment Date	40. Additional Action(s) for Adjustment(s) to Account *(TC 181, ADX 48/24/34)*
41. IRS Contact Name *(Please print)*		42. IRS Contact Employee Number	43. IRS Contact Phone Number ( )
44. IDRS Input Date *(mm/dd/yyyy)*		45. Master File Projected 23C Posting Date	46. Date Information FAXd to Federal Reserve Board *(FRB)*

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.

SECTION I. INFORMATION SUPPLIED BY BANK

Part 1: Taxpayer Information
(Items 1 thru 4 for completion by bank)

Item 1: Taxpayer Identification Number *(TIN)* —
Enter the Employer Identification Number *(EIN)* or Social Security Number *(SSN)* of the taxpayer. ***(DO NOT enter the EIN of the taxpayer's bank.)***

Item 2: Multiple TIN*(s)* —
If multiple TINs *(clients)* are involved in this issue, please indicate this and attach a list to this document. The list should include the clients' TIN*(s)*, the deposit date*(s)*, the deposit amount*(s)*, and the form*(s)* and tax period*(s)* where the deposit was intended.

Item 3: Form*(s)* —
Enter the Form number of the account where the deposit was intended *(if known)*. If the payment was submitted for an incorrect form number, please notate that form in Item # 26.

Item 4: Tax Period*(s)* —
Enter the Tax Period of the account where the deposit was intended (if known). If the payment was submitted for an incorrect tax period, please notate that tax period in Item # 26.

Part 2: Bank Information
(Items 5 thru 30 for completion by bank)

Item 10: American Banking Association *(ABA)* Number —
Enter the ABA number of the responsible bank for assessment of the cost of funds *(loss of interest)*.

Item 11: Bank Contact Name and Title —
Enter the name and title of the bank contact person who can discuss this issue*.*

Item 14: 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 TIN of the individual payment amounts *(see Item # 2).*

Item 15: Payment / Combined Payments Amount —
Enter the single payment amount or, if multiple payments are involved, enter the total of all delayed payments.

Item 17: Date T/P Requested Payment *(mm/dd/yyyy)* —
Enter the date the taxpayer requested the payment to post to their IRS account. *(This usually is the due date.)*

Item 19: 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 20: Date IRS was contacted *(mmddyyyy)* —
Enter the date the IRS was first contacted about the issue.

SECTION II. INFORMATION SUPPLIED BY IRS

Part 3: IRS Information
(Items 31 thru 46 for completion by IRS)

Item 31: History —
Enter a brief history of any actions, contacts, etc.

Item 32: Resolution —
Enter a brief history of actions taken to resolve this issue.

Item 33: Name of Taxpayer —
If the case only involves one TIN, list the name of the taxpayer*(s)* or business.

Item 34: Taxpayer correspondence date *(mmddyyyy)* —
Enter the date the taxpayer first contacted IRS about this issue.

Item 36: Method of Taxpayer Contact *(mm/dd/yyyy)* —
Enter the mode the taxpayer used to contact the IRS about this issue.

Item 37: 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)*.

Item 38: Payment Date *(mm/dd/yyyy)* —
Enter the date the payment was posted to the taxpayer's account.

Item 39: Intended Payment Date *(mm/dd/yyyy)* —
Enter the date the payment should have posted to the taxpayer's account.

Item 40: Additional Action(s) for Adjustment(s) to Account *(TC 181, ADX 48/24/34)* —
Enter any other actions taken in addition to the TC 971 *(or in place of).*

Item 41: IRS contact name —
Enter the name of the person who worked the case.