



Tax Reduction Letter

[CLICK HERE](#) to return to the home page

Internal Revenue Manual Section 5.1.2.8 (06-20-2013)

Designated Payments

1. A designated payment is a voluntary payment that the taxpayer has directed to be applied in a particular manner, i.e., to a specific period or kind of tax, or as a payment of tax or interest specifically, etc. Normally such direction will be followed by the Service.
2. Apply undesignated voluntary payments in a manner consistent with the provisions of Rev. Proc. 2002-26 unless a specific statute, regulation or procedure requires otherwise. This can be viewed on page 11 of the IRB 2002-15 at <http://core.publish.no.irs.gov/irb/pdf/wb200215.pdf>.