

## IRM PROCEDURAL UPDATE

**DATE:** 01/06/2015

**NUMBER:** WI-21-0115-0050

**SUBJECT:** Practitioner Priority Service (PPS)

**AFFECTED IRM(s)/SUBSECTION(s):** 21.3.10

**CHANGE(s):**

### **IRM 21.3.10.2 PPS Scope of Service (2), (3) and (10) clarify PTIN instructions and added IRM references**

1. PPS will assist tax practitioners, as defined in IRM 21.3.10.1, *Practitioner Priority Service (PPS) Overview*, with the following authorizations: For Oral Disclosure Consent see IRM 21.3.10.3.4 *Oral Disclosure Consent (ODC)*.
2. Circular 230 governs the practice of Attorneys, Certified Public Accountants, enrolled agents and others before the IRS. This document also establishes the rules of engagement for all who represent taxpayers before the IRS. For more information, see Circular 230 at:  
[http://core.publish.no.irs.gov/othergov/pdf/td\\_circular\\_230--2014-06-00.pdf](http://core.publish.no.irs.gov/othergov/pdf/td_circular_230--2014-06-00.pdf)
3. **Form 2848**, *Power of Attorney and Declaration of Representative*, includes Attorneys, Certified Public Accountants, Enrolled Agents, Enrolled Actuaries, Unenrolled Return Preparer, Registered Tax Return Preparer, Student Attorney/CPA and Enrolled Retirement Plan Agents.
  - a. There may be some situations where these individuals do not prepare returns but may represent the taxpayer before IRS. A Preparer Tax Identification Number (PTIN) is not required if the caller meets the requirements in IRM 21.3.10.1 (2).
  - b. A PTIN is required for Unenrolled Return Preparers and Registered Tax Return Preparers.

**NOTE:** Ask the tax practitioner to provide their PTIN. A PTIN is a nine digit number that begins with a "P" and the first digit is "0". # [REDACTED]

[REDACTED] # See IRM 21.3.10.2 (9), *PPS Scope of Service*, below for more Form 8821 guidance.

4. **Form 8821**, *Tax Information Authorization*, names an individual or a business entity as an appointee.
  - a. If the caller is an individual appointee, a PTIN is required. However, a Circular 230 representative may/may not have a PTIN and submits Form 8821. In this case, assist the tax practitioner. A PTIN is not required.

b. If the caller is calling on behalf of the business entity appointee, the caller must provide their individual PTIN for assistance on PPS.

a. **Form 8821, Tax Information Authorization**:- Named individual appointee or an employee of a business with a Preparer Tax Identification Number (PTIN).

**NOTE:** A PTIN is only required if the individual prepares tax returns for compensation. There may be some situations where a CPA or an attorney do not prepare returns but may represent the taxpayer before IRS. Ask the tax practitioner to provide their PTIN. # [REDACTED]

**CAUTION:** A Circular 230 representative may/may not have a PTIN and have Form 8821. In this case, assist the tax practitioner. A PTIN is not required.

- b. **Form 8655, Reporting Agent Authorization**- Reporting Agents
5. Before assisting the practitioner, verify that the caller meets the qualifications stated in IRM 21.3.10.1 (2), *Practitioner Priority Service (PPS) Overview*, above and is calling in regards to **an account related issue**.

**REMINDER:** Assistors must probe to determine what the purpose of the call is and make a determination based on the caller's response whether the issue is account related or not.

6. An account inquiry is a contact relating to a taxpayer's tax account or entity information dealing with the processing of tax returns and corrections of subsequent errors. Account related issues may or may not be on an open account. You could have account related issues on an account not currently open such as a request for address change or missing schedules, even some balance due accounts are not currently open on IDRS.
7. If a call is received via the PPS line and the caller is not a tax practitioner as defined IRM 21.3.10.1, *Practitioner Priority Service (PPS) Overview*, advise the caller that you cannot help them and to call the appropriate toll-free number below or refer them to one of the other resources available for customers. Hours of Operation: Monday – Friday, 7:00 a.m. – 7:00 p.m. your local time (Alaska and Hawaii follow Pacific Time).  
- **IMF** (800) 829–1040  
- **BMF** (800) 829–4933
8. When responding to a third party who indicates he/she has a third party authorization on file, complete the appropriate research. Verify the tax practitioner has authorization for the tax form and period in question. See IRM 21.3.10.3, *Authentication and Disclosure Guide*, for more information on third party authorization. See IRM 21.3.10.3.2, *Non-Authorized Third Parties*, when you are unable to verify authorization.
9. Use the following chart for Form 2848, *Power of Attorney and Declaration of Representative*:

IF	AND	THEN
The caller has a Form 2848 processed to CAF database	Indicates designation levels A, B, C, G, H, I, K or R	Assist the practitioner.
The caller submits Form 2848	Indicates designation levels A, B, C, G, K, or R	Assist the practitioner.
The caller submits Form 2848	Indicates designation level H (Unenrolled Return Preparer) or level I (Registered Tax Return Preparer)	<ul style="list-style-type: none"> <li>○ Validate the preparer is eligible to represent the taxpayer by confirming that the practitioner has prepared and signed the return and the return is under Examination <ul style="list-style-type: none"> <li>▪ Assist the practitioner if eligible</li> </ul> </li> </ul>

10. Use the following chart for Form 8821, *Tax Information Authorization*:

IF	AND	THEN
The caller has a Form 8821 processed to the CAF database or is submitting Form 8821, via fax	The caller is directly assisting the taxpayer with an account related issue and the caller identifies himself/herself as a Circular 230 representative, excluding level H and I.	A PTIN is not required. Assist the tax practitioner. However, if the caller is level H or I, a PTIN is required for PPS assistance.
The caller has a Form 8821 processed to the CAF database or is submitting Form 8821, via fax	The caller is directly assisting the taxpayer with an account related issue	<p>A PTIN is required. Request the caller to provide their PTIN.</p> <ul style="list-style-type: none"> <li>a. If the PTIN is provided, assist the practitioner.</li> <li>b. If PTIN is not provided, advise the caller that you cannot help them and to call the appropriate</li> </ul>

		<p>toll-free number.  <b>IMF</b> - (800) 829–1040  <b>BMF</b> - (800) 829–4933,  Or, refer them to one of the other resources available for customers.</p>
The caller has a Form 8821 processed to the CAF database or is submitting Form 8821, via fax and is directly assisting the taxpayer with an account related issue.	The caller identifies himself/herself as a Reporting Agent and is the <b>current</b> Reporting Agent for the taxpayer as verified by accessing CC RFINK.	Assist the practitioner.
The caller has a Form 8821 processed to the CAF database or is submitting Form 8821, via fax and is directly assisting the taxpayer with an account related issue.	The caller identifies himself/herself as a Reporting Agent and is not the <b>current</b> Reporting Agent for the taxpayer as verified by accessing CC RFINK.	<p>Advise the caller that you cannot help them and to call the appropriate toll-free number:</p> <p>IMF - (800) 829–1040</p> <p>BMF - (800) 829–4933,</p> <p>Or, refer them to one of the other resources available for customers.</p> <p><b>NOTE:</b> If the practitioner is requesting EIN verification, see IRM 21.3.10.3.1(2), <i>Authorized Third Party Designees</i>.</p>

<b>CAUTION: For all situations identified above, refer to IRM 21.3.10.2 (1) b) for more information.</b>		

11. If the caller has Form 8655, *Reporting Agent Authorization*, on file and processed to the Reporting Agents File (RAF) or is submitting Form 8655, *Reporting Agent Authorization*, via fax, assist the Reporting Agent regarding tax deposits and tax information filings to federal, state, and local governments. See IRM 21.3.9, *Processing Reporting Agents File Authorizations*.

#### **IRM 21.3.10.2.1(3) Added IRM reference for Call Closure Requirements**

3. Refer to IRM 21.2.3.7, *Call Closure Requirements*, after assisting the practitioner.

#### **IRM 21.3.10.3.1(2) Added IRM reference for Call Closure Requirements**

2. Tax practitioners or reporting agents may use Form 8821, Form 2848, **or** Form 8655 to validate/verify one of the taxpayer entity items (name, address, or employer identification number (EIN)) if two of the three entity items are known. Two of the entity items (name, address or EIN) must be accurately recorded on the faxed document, and all remaining required fields must be complete. EIN validation will be provided verbally or in writing via fax or mail, by PPS assistants. See IRM 21.3.9.3.1(2), *Review of Forms 8655, Reporting Agents Authorization*, to determine if the faxed Form 8655 is valid Refer to IRM 21.2.3.7, *Call Closure Requirements*, after assisting the practitioner.

**NOTE:** Forms 8655 must be revision date May 2005 or later. A substitute Form 8655 is **only** acceptable if there is a 3-digit code in the bottom left corner of the form. See IRM 21.3.9.3.2, *Non-IRS Form 8655, Reporting Agent Authorization*.

#### **IRM 21.3.10.3.3(1) Added IRM reference for Processing Reporting Agents File Authorizations**

1. If a Form 2848, *Power of Attorney and Declaration of Representative*, Form 8821, *Tax Information Authorization* or Form 8655, *Reporting Agent Authorization* is not recorded on CAF, take the following steps:
  - o Ask the tax practitioner to fax the authorization form(s) while on the call.

- If "**yes**", provide your specific fax number.
- If "**no**", advise the caller to either call the PPS line back when they have the authorization, or
- Fax the authorization form directly to the CAF/RAF Function. See IRM 21.3.7.1.3, *Processing Sites (CAF Function)*. or IRM 21.3.9, *Processing Reporting Agents File Authorizations*