

IRM PROCEDURAL UPDATE

DATE: 01/09/2015

NUMBER: WI-21-0115-0073

SUBJECT: Practitioner Priority Service (PPS)

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

CHANGE(s):

IRM 21.3.10.2.1(3) Corrected information for Transcript Closure Requirements

3. When assisting the practitioner with transcript requests, follow IRM 21.2.3.7, *Call Closure Requirements*.

IRM 21.3.10.3.1(2) Corrected IRM reference

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 assistors. 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 21.3.9, *Processing Reporting Agents File Authorizations*.

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) Corrected 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:
 - 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*.

IRM 21.3.10.4.4(23) Added IRM Reference for Call Closure Requirements

23. When assisting the practitioner with transcript requests, follow IRM 21.2.3.7, *Call Closure Requirements*.