

## IRM PROCEDURAL UPDATE

**DATE:** 11/03/2014

**NUMBER:** WI-21-1114-1552

**SUBJECT:** Accounts Management Balance Due Telephone Contacts

**AFFECTED IRM(s)/SUBSECTION(s):** 21.3.12.4.7

**CHANGE(s):**

**IRM 21.3.12.4.7 Changed procedure to send taxpayers, not in compliance in making current FTDs, requesting an IBTF express agreement to the field. Added instructions for pending IA requests.**

1. Accounts Management (AM) employees are authorized to establish IBTF Express Agreements up to the aggregate assessed balance (CC SUMRY) of \$10,000.
2. Aggregate assessed balances of \$10,001 to \$25,000 are required to be Direct Debit Installment Agreements (DDIA). In these situations, encourage taxpayers to use the Online Payment Agreement (OPA) application to establish the agreement and receive immediate confirmation. If the taxpayer is unwilling or unable to use the OPA, follow procedures below.
3. In order to participate in the new IBTF Express Agreements, taxpayers must meet the following criteria:
  - Taxpayers must be in compliance with filing and Federal Tax Deposits (FTD). If not, the installment agreement will not be granted.
  - Taxpayers have to meet the dollar criteria at the time the IBTF Express Agreement is granted. The entire liability may not exceed \$10,000 (aggregate assessed balance) when the request is made.
  - The entire liability including accruals, must be paid within 24 months, or before the CSED, whichever is earlier. To help determine if the account will be fully satisfied within the 24 months, use Decision IA or CC ICOMP.
4. If AM receives a request for an IBTF Express Agreement, AM employees will research the account to determine:

If	Then
The taxpayer is in filing compliance (no delinquent returns) but not in compliance in making current FTDs, regardless of amount of	<ol style="list-style-type: none"><li>1. Advise the taxpayer that they are being assigned for field contact by a revenue officer.</li><li>2. Notate caller's name and position on AMS and taxpayer is not current in making FTDs for the current quarter</li></ol>

balance due.	<ol style="list-style-type: none"> <li>3. Input STAUP 22 00</li> <li>4. Input ASGNB 6451.</li> </ol> <p><b>NOTE:</b> See IRM 21.3.12.4.4.1, <i>Pending Installment Agreement Criteria</i> if request meets pending installment agreement criteria. If taxpayer meets pending IA criteria, input only the TC 971 ac 043. Case does not need to go through the independent process.</p>
Balance due is above \$10,000 and proposed agreement will full pay within 24 months, or before the CSED, whichever is earlier.	<p>Prepare Form 4442, <i>Inquiry Referral</i>, with the terms of the requested agreement and any lump sum payment, if applicable. Fax to the appropriate SB/SE Service Center Collection Campus</p> <p><b>NOTE:</b> See IRM 21.3.12.4.4.1, <i>Pending Installment Agreement Criteria</i> if request meets pending installment agreement criteria. If taxpayer meets pending IA criteria, input only the TC 971 ac 043. Case does not need to go through the independent process.</p>
Balance due is above \$25,000 and taxpayer can not make a lump sum payment to bring the balance below \$25,000	<ol style="list-style-type: none"> <li>1. Advise the taxpayer that they are being assigned for field contact by a revenue officer.</li> <li>2. Notate caller's name and position on AMS and proposal exceeds your agreement authority.</li> <li>3. Input STAUP 22 00.</li> <li>4. Input ASGNB 6501.</li> </ol> <p><b>NOTE:</b> See IRM 21.3.12.4.4.1, <i>Pending Installment Agreement Criteria</i> if request meets pending installment agreement criteria. If taxpayer meets pending IA criteria, input only the TC 971 ac 043. Case does not need to go through the independent process.</p>
Balance due is above \$25,000 and taxpayer	Prepare Form 4442, <i>Inquiry Referral</i> , and fax to the appropriate SB/SE Service

can make lump sum payment to bring the balance below \$25,000	Center Collection Campus  <b>NOTE:</b> See IRM 21.3.12.4.4.1, <i>Pending Installment Agreement Criteria</i> , if meets pending installment agreement criteria.
Balance due is under \$10,000 but taxpayer can not full pay within 24 months or within CSED. This means full paying the balance including accrued penalties and interest.	<ol style="list-style-type: none"> <li>1. Advise taxpayer that they are being assigned for field contact by a revenue officer.</li> <li>2. Notate caller's name and position on AMS and proposal exceeds your agreement authority.</li> <li>3. Input STAUP 22 00.</li> <li>4. Input ASGNB 6501.</li> </ol> <b>NOTE:</b> See IRM 21.3.12.4.4.1, <i>Pending Installment Agreement Criteria</i> , if meets pending installment agreement criteria.
The taxpayer is not compliant in filing delinquent returns	<ol style="list-style-type: none"> <li>1. Advise taxpayer to fax delinquent return(s) if possible or file return(s) and to call within 30 days for a status report on the filing of the delinquent returns.</li> <li>2. Input STAUP 2209 on any balance due module in notice status if taxpayer is unable to fax delinquent return(s) while on phone.</li> <li>3. Notate AMS with the date the taxpayer promised to file the form(s), tax period(s).</li> <li>4. If there is an account in Notice Status 02, input CC ASGNB with delay code C08.</li> </ol>

5. Taxpayer meets all IBTF criteria and is in full compliance:

- a. If the agreement is accepted, input the IBTF Express Agreement using agreement locator number (ALN) 0115.
- b. Advise the taxpayer verbally about the user fee.
- c. Explain the direct debit option.
- d. Explains terms of agreement verbally or in writing.
- e. Send Letter 2273C or generate Letter 3217C.
- f. Give address to send payment and check annotation information either verbally or in writing.

**NOTE:** If sending either the 2273C or 3217C letter, advising them the mailing address and check annotation information is contained in the letter covers this requirement.

6. If the taxpayer has a IBTF Express Agreement, they can convert to a IBTF Express DDIA per IRM 5.19.1.5.4.14.1, *Direct Debit Installment Agreement - Form 433-D, Installment Agreement, and Form 9465, Installment Agreement Request*, and meet all of the requirements listed in paragraph (2) above. This conversation can also be made using the OPA application. Refer to IRM 21.2.1.60.1, *Online Payment Agreements for Certain BMF Debts*.