

## INTERIM IRM PROCEDURAL UPDATE

**DATE: 12/04/2012**

**NUMBER: WI-21-1112-1876**

**SUBJECT: Added Do Not Stock List to Forms and Publications**

**AFFECTED IRM(s)/SUBSECTION(s): 21.3.4**

**CHANGE(s):**

**IRM 21.3.4.9 and IRM 21.3.4.9.1 Updated Forms and Publications to include Do Not Stock list**

### **21.3.4.9 - Taxpayer Requests for Forms, Instructions and Publications**

1. The TAC employee will provide taxpayers with free copies of forms, instructions and publications that are stocked in the TAC office. See IRM 21.3.4.9.1, *Ordering and Stocking Forms and Publications*.
2. **Required Product List** - these products are required to be stocked in every TAC when they are available.
3. **Discretionary Product List** - these products are not required to be stocked in every TAC. Employees may order and stock these items at their discretion based on taxpayer demand and TAC space.
4. **Do Not Stock List** – these products will not be stocked in any TAC.
5. If a taxpayer requests a product from this list that is not stocked in the TAC but is available, offer to order the product for the taxpayer:
  - Order the product using ELITE on Account Management Service (AMS). See instructions at [http://serp.enterprise.irs.gov/databases/local-sites-other.dr/elite.dr/elite\\_instructions.htm](http://serp.enterprise.irs.gov/databases/local-sites-other.dr/elite.dr/elite_instructions.htm)  
If no IDRS access, orders can be placed using Forms and Publications by U.S. Mail at <http://www.irs.gov/formspubs/page/0,,id=10768,00.html>
  - Offer Pub 4604, *Use the Web for IRS Tax Products & Information* and inform taxpayers that they can access and download forms and/or publications on the IRS website at: [www.IRS.gov/formspubs](http://www.IRS.gov/formspubs) or can order by calling 1-800-TAX-FORM (829-3676).
  - For TACs with FSA Kiosks, offer assistance to taxpayers on how to use the FSA Kiosk to print products not stocked in the TAC. For procedures on using the FSA kiosks, see IRM 21.3.4.2.3, *Facilitated Self Assistance*.
  - Products that are ten pages or less may be printed in the TAC and provided to the taxpayer, if necessary. For lengthy products that are more than ten pages, the TAC employee will order the product for the taxpayer (see exception below). Printing tax products in TACs should be done on a limited basis only. Relevant sections of publications needed to answer tax

law questions may be printed if the publication is not available in the TAC.

**EXCEPTION:** TACs may occasionally need to make exceptions to the ten-page limit to accommodate individual taxpayers on a case-by-case basis. When approving exceptions, consideration should be given to taxpayers that have experienced extreme hardships (i.e., made repeated visits from great distances, arrived at the TAC and it was closed, physically challenged to travel, etc.). When possible, exceptions must be approved by management.

6. For Form 8109 and Form 8109-B inquiries, see IRM 21.7.1.4.8.2.1, *Resolving Inquiries Involving FTD Coupons Including Inquiries Received In Taxpayer Assistance Centers*.

#### **21.3.4.9.1 - Ordering and Stocking Forms and Publications**

1. TAC employees' duties include ordering and stocking tax products for the public.
2. TACs stock forms, instructions and publications using the TAC Program page at <http://publish.no.irs.gov/distsys/pod/pod.html> to view the TAC Product List. The TAC Product List consists of three categories:
  - Required: Current year tax products listed in this category must be stocked in each TAC. If the demand for this product is low in your TAC, a minimal paper inventory is encouraged.
  - Discretionary: Tax products in this category are optional for each TAC based on taxpayer demand/need and TAC storage space.
  - Do Not Stock: Products in this category will not be stocked in any TAC.
3. A TAC alert message will be issued when a non-yearly product is revised and when unexpected revisions are made to yearly products. TAC alerts are posted on the TAC Program page. TAC employees can sign up for product revision alerts on the Publishing Catalog website at <http://publish.no.irs.gov/catlg.html>
4. Initial filing season products are shipped to TACs based on the quantities specified in the Initial Product Order (IPO) survey. However, all tax products can be ordered at any time during the year. New Filing Season products should be made available to the public by the start of the calendar year (when possible).
5. The following resources are used to manage tax products in the TAC:
  - a. **Balance On Hand Survey** - This survey is issued to all TACs after filing season to determine the number of full cartons, or equivalent quantities, of forms, instructions and publications. A notification will be issued when the survey needs to be completed. Refer to the TAC Program page for instructions on the survey.
  - b. **Initial Product Order Survey** – This survey is used to order initial quantities of forms, instructions and publications needed for the next

Filing Season. The survey is conducted annually over a three-week period. A TAC alert will be issued when this survey can be accessed. These products are scheduled for delivery to your TAC beginning in the fall. This survey information can be printed or saved as an Excel file to be used to verify the quantities of initial order shipments. Refer to the TAC Program page for information and instructions on the survey.

- c. Document 7130, *National Distribution Center (NDC) Product Catalog*, is a list of printed products available from the NDC.
  - d. TAC employees must use the online Order and Subscription Management System (OSMS) to replenish tax products needed after the initial shipments from the IPO Survey. The OSMS allows you to monitor only orders placed using OSMS. This system does not include the status of orders placed by the IPO survey.
  - e. TACs should refer to the TAC Program page for assistance in resolving ordering (Product Order Information) and delivery issues. See TAC Delivery Contacts at:  
[http://publish.no.irs.gov/distsys/pod/delivery\\_contact.html](http://publish.no.irs.gov/distsys/pod/delivery_contact.html)
6. When there are space limitations, prior year Filing Season products will not be stocked in TAC offices.
  7. TACs should stock State and Local Income Tax forms in areas in which a State and/or Local Income Tax is applicable. When the TAC is not able to stock State and Local forms, TAC employees will provide information on how to locate the State and Local Income Tax offices (address, telephone number and web site, when available).
  8. Most TACs have two order point numbers (OPN):
    - o nnnnn-6699 – Use the 6699 OPN to order forms and publications for public distribution only.
    - o nnnnn-5699 – Use the 5699 OPN to order administrative and internal use forms and documents including IRMs.
  9. Only accept deliveries of boxes which have your order point number on a computer generated label.

**CAUTION: IF YOU ARE RESPONSIBLE FOR OPENING PACKAGES, REFER TO IRM 21.1.3.10.8. IF ANY PACKAGE LOOKS SUSPICIOUS, DO NOT OPEN IT.**

10. Work with your manager to determine the size and frequency of your orders. Be aware of space limitations and TAC appearance when ordering and stocking products. Do not order voluminous quantities and/or stock discretionary products that are not in demand for your TAC.
11. Ensure forms display racks are stocked, labeled and professional in appearance. Each TAC will determine which tax products to stock on display racks based on available space and taxpayer demand/need. TACs should use forms rack inserts, if possible, to assist with forms management. Locally developed inserts should not be used. Samples of the inserts and ordering information can be found on the Field Assistance Insider Job Aids page under Miscellaneous - Forms Rack Inserts

at [http://win.web.irs.gov/field/FA\\_jobaids.htm](http://win.web.irs.gov/field/FA_jobaids.htm)

The three inserts available for order are:

- "Out of Stock"
- "Re-Stock"
- "Not Available Until"

12. TACS form racks label holders will be as follows:

- Label holders, with integral self adhesive backing, must be attached to the front end of the forms rack shelves and centered on each form bin. Install one (1) label holder per forms bin, (20 label holders per standard forms rack). Install label holder aligned with the top edge of each shelf.
- Labels (1" high x 6" long) must be adhesively applied to paper inserts (supplied with holders) and inserted into the label holder. Labels can be changed by sliding out the old label and inserting the new label. Do not apply adhesive labels to the outside of the holder.
- Use the Filing Season Required Stocking List for identification of required labels for forms bins. Multiple forms bins and labels may be required for high volume forms. All labels need to identify whether an item is a Form, Publication, or Instruction.

**NOTE:** First letters of words such as: Schedule, Form, Instruction and Publication must be capitalized; all other letters in words must be lower case.

13. ELMS Course 2546, *Procedures On Ordering Forms (POOF)* will be used to train employees on these procedures.