INTERIM IRM PROCEDURAL UPDATE

DATE: 01/31/2013

NUMBER: SBSE-05-0113-0069

SUBJECT: Increase to ACS Authority

AFFECTED IRM(s)/SUBSECTION(s): 5.19.1

CHANGE(s):

IRM 5.19.1.2.1 For All Employees, updated (8)(b).

8. **Revenue Officer (RO) assignment:** If the account is in Status 26 and assigned to an RO or Group, proceed after noting the Exception information below:

    EXCEPTION: There are two exceptions, MMIA and ASFR, where a Status 26 account is not assigned to an RO or group; IRM 5.19.1.3.1 (4), *Account Actions on Referral/Redirects*.

    o Manually monitored installment agreements (MMIA): the assignment code is "35XX6XXX".
    o ASFR: the last four digits of the assignment code are "8000".

    a. Take the following actions:

        o If the taxpayer already has the phone number of the RO, advise the taxpayer to contact the RO directly.
        o If the case is assigned to a specific RO, with the last two digits of the assignment codes as 01-99, and the taxpayer does not have the RO telephone number, provide the RO name and phone number available on the SERP "Who/Where" link to the RO by TSIGN/ZIP/STATE site.
        o If the case is assigned to an RO group, but not yet assigned to a specific RO, inform the taxpayer verbally, or via Letter 86C, *Referring Taxpayer Inquiry/Forms to Another Office*, another office has jurisdiction of their account and they will contact the taxpayer when the account is assigned.

            CAUTION: Do not provide a specific time frame; we are unable to predict when a case is worked in the field.
            NOTE: Do not transfer the call or provide a direct telephone number of a revenue officer.

        o Inform the taxpayer it is in their best interest to make payments on the balance due to reduce the penalty and interest continuing to accrue until the balance is paid in full.

    b. If any correspondence is received for an account that is assigned to an RO, it must be forwarded to the RO. Follow instructions in paragraph (8)(a).

IRM 5.19.1.3.1 Account Actions on Referrals/Redirect, updated paragraphs (3) and (4) to show the increased ACS authority. Insert new paragraphs (5) and (6). Renumber remaining paragraphs accordingly.

3. Any function receiving a Status 24 case is required to process the case following normal procedures, up to the functions' authority level. See IRM 5.19.1.1.6, *Case Processing Authority Levels*. Do not bring the account into ACS if you can close the case on the same day – the case can be worked if in ST 24. If the taxpayer must provide additional information or you are unable to close the case on the same day, take the following actions:

    EXCEPTION: Do not bring the account to ACS if the account:

    o Meets ACS bypass criteria. See IRM 5.19.5-10, *Cases that Systemically Bypass ACS (Reference IRM 5.19.5.3.1).*
    o Balance exceeds ACS authority levels. See IRM 5.19.1.1.6, *Authority Levels*.

        a. Input CC STAUP 2200 and CC ASGNI 0605.
        b. Then immediately input:
           CC ASGNI 0000 if the account is not a pending installment agreement
           CC ASGNI 0120 if the account is a pending installment agreement
        c. Document AMS narrative indicating why the case was brought back to ACS and provide the taxpayer with a follow-up date.

4. **ACS & ACS Support Employees:** Follow the procedures below when handling an account exceeding the campus threshold of XXXXXXX AAB (CC SUMRY) (BMF) or XXXXXXXXXX AAB (CC SUMRY) (IMF):

    NOTE: Ensure FCC is completed per IRM 5.19.1.3.4.1, *Full Compliance Check*.

    CAUTION: Any ACS or ACSS employee can work cases using the increased authority. The former large dollar units are **no longer in existence**. **Do not** transfer anything to any of the former large dollar units.

a. The account is in Notice Status or Status 24:

If …	And ...	Then …
ACS & ACSS	Status 24 and/or Notice Status and request for an Installment Agreement. **NOTE:** This includes ST 64 accounts.	a. Input TC 971 AC 043 if the request meets pending IA criteria. IRM 5.19.1.5.5.6, *Pending Installment Agreement Criteria*. b. Document AMS, including the terms of the proposed IA. Encourage the taxpayer to make voluntary payments until the Revenue Officer contacts them. c. ACS employees: Inform the taxpayer verbally of the referral to the field. ACSS employees: Issue Letter 86C, *Referring Taxpayer Inquiry/Forms to Another Office*. Advise the taxpayer it could take up to 90 days before the RO contacts them.

		d. Notice Status Accounts Only: Input CC STAUP 2200 to IDRS for all Notice Status modules. e. Transfer the case to the field. Reassign the account to 6541 on IDRS (Follow instructions in paragraph (6) below). Provide the taxpayer or representative with the group manager name, address for correspondence and/or fax number. f. Do not request documentation. However, if documentation is received, forward it to the field group. **Do not** destroy these documents.
ACS & ACSS	Status 24 and/or Notice Status and taxpayer states Unable to Pay (Possible CNC).	a. Document AMS. b. ACS employees: Inform the taxpayer verbally of the referral to the field. ACSS employees: Issue Letter 86C, *Referring Taxpayer Inquiry/Forms to Another Office.* Advise the taxpayer it could take up to 90 days before the RO contacts them. c. Notice Status Accounts Only: Input CC STAUP 2200 to IDRS for all Notice Status modules. d. Transfer the case to the field. o Reassign the account to 6541 on IDRS (Follow instructions in paragraph (6) below). o Provide the taxpayer or representative with the group manager name, address for correspondence and/or fax number. e. Do not request documentation. However, if documentation is received, forward it to the field group. **Do not** destroy these documents.
ACS & ACSS	**Request for a Release of Levy Only:** Account is in Status 24 and an immediate hardship exists (shut-off notice, eviction notice etc). See IRM 5.19.4.4.10, *Levy Release: General Information*.	a. If a hardship exists, as determined by IRM 5.19.4.4.10, *Levy Release: General Information*, release levy upon receipt of verification. **NOTE:** If levy was issued through the Federal Levy Payment Program (FPLP), State Income Tax Levy Program (SITLP) or Alaska Permanent AKPFD, follow instructions in IRM 5.19.9, *Automated Levy Programs.* b. Document AMS. c. ACS employees: Inform the taxpayer verbally of the referral to the field and

		of the levy release. ACSS employees: o Attempt an outcall to the taxpayer. Inform the taxpayer verbally of the referral to the field and of the levy release. o If phone contact is unsuccessful, issue Letter 86C, *Referring Taxpayer Inquiry/Forms to Another Office*. Inform the taxpayer of the referral to the field and of the levy release. Advise the taxpayer it could take up to 90 days before the RO contacts them. d. Transfer the case to the field. o Reassign the account to 6541 on IDRS (Follow instructions in paragraph (6) below). o Provide the taxpayer or representative with the group manager name, address for correspondence and/or fax number. e. If documentation is received, forward it to the field group. **Do not** destroy these documents.
ACS & ACSS	**Request for a Release of Levy Only:** Account is in Status 24 and either: o **No** levy was issued, or o A levy was issued, but is **not** causing an immediate hardship.	a. If any levies were issued, but **no** hardship exists, as determined by IRM 5.19.4.4.10, *Levy Release: General Information*, **do not** release them. NOTE: If a levy was issued through FPLP, SITLP or AKPFD, follow instructions in IRM 5.19.9, *Automated Levy Programs.* b. Document AMS. c. ACS employees: Inform the taxpayer verbally of the referral to the field and that the levy was not released. ACSS employees: o Attempt an outcall to the taxpayer. Inform the taxpayer verbally of the referral to the field and that the levy was not released. o If phone contact is unsuccessful, issue Letter 86C, *Referring Taxpayer Inquiry/Forms to Another Office*. Inform the taxpayer of the referral to the field and that

		the levy was not released. Advise the taxpayer it could take up to 90 days before the RO contacts them. d. Transfer the case to the field. o Reassign the account to 6541 on IDRS (Follow instructions in paragraph (6) below). o Provide the taxpayer or representative with the group manager name, address for correspondence and/or fax number. e. If documentation is received, forward it to the field group. **Do not** destroy these documents.
ACS & ACSS	Status 60 **and the taxpayer requests** to revise the terms of the installment agreement or the taxpayer is now unable to maintain the agreement (possible CNC).	a. Default Installment Agreement. Input CC IADFL on IDRS. Follow instructions in IRM 5.19.1.5.5.21.1, *Withdrawal of Installment Agreement Requests.* **NOTE:** The defaulting of an existing installment agreement is based on **the taxpayer request** to revise the terms of the installment agreement or the taxpayer is now unable to maintain the agreement (possible CNC). b. Document AMS to show that the IA was defaulted and why. c. Input TC 971 AC 043 **only** if the taxpayer wants to revise their agreement **and** the request meets pending IA criteria. See IRM 5.19.1.5.5.6, *Pending Installment Agreement Criteria.* d. ACS employees: Inform the taxpayer verbally of the referral to the field. ACSS employees: Issue Letter 86C, *Referring Taxpayer Inquiry/Forms to Another Office.* Advise the taxpayer it could take up to 90 days before the RO contacts them. e. Input CC STAUP 2200 to IDRS for all Notice Status modules. f. Transfer the case to the field. o Reassign the account to 6541 on IDRS (Follow instructions in paragraph (6) below). o Provide the taxpayer or representative with

| | | the group manager name, address for correspondence and/or fax number.

g.   Do not request documentation. However, if documentation is received, forward it to the field group. **Do not** destroy these documents.

NOTE: Include Form 14425, *Withdrawal of Installment Agreement Requests* (or equivalent), with any documentation forwarded to the field group. |

b.   The account has modules in Status 22: .

If …	And …	Then …
ACS & ACSS	The taxpayer requests an Installment Agreement	a. Input TC 971 AC 043 if the request meets pending IA criteria. See IRM 5.19.1.5.5.6, *Pending Installment Agreement Criteria*. b. Document AMS, including the terms of the proposed IA. Encourage the taxpayer to make voluntary payments until the Revenue Officer contacts them. c. ACS employees: Inform the taxpayer verbally of the referral to the field. ACSS employees: Issue Letter 86C, *Referring Taxpayer Inquiry/Forms to Another Office*. Advise the taxpayer it could take up to 90 days before the RO contacts them. d. If any modules are in Notice Status, input CC STAUP 2200 to IDRS for all Notice Status modules. e. Transfer the case to the field. o Reassign the account to 6541 on IDRS (Follow instructions in paragraph (6) below). o Provide the taxpayer or representative with the group manager name, address for correspondence and/or fax number. **f.** Do not request documentation. However, if documentation is received, forward it to the field group. Do not destroy these documents.
ACS & ACSS	Taxpayer states Unable to Pay (Possible CNC).	a. Document AMS. b. ACS employees: Inform the taxpayer verbally of the referral to the field.

		ACSS employees: Issue Letter 86C, *Referring Taxpayer Inquiry/Forms to Another Office*. Advise the taxpayer it could take up to 90 days before the RO contacts them. c. If any modules are in Notice Status, input CC STAUP 2200 to IDRS for all Notice Status modules. d. Transfer the case to the field. Reassign the account to 6541 on IDRS (Follow instructions in paragraph (6) below). Provide the taxpayer or representative with the group manager name, address for correspondence and/or fax number. e. ACS employees: Input "TOC0,21,TFRO". ACSS employees: Input "TOS0,21,TFRO". f. Do not request documentation. However, if documentation is received, forward it to the field group. **Do not** destroy these documents.
ACS & ACSS	**Request for a Release of Levy Only:** An immediate hardship **exists** (shut-off notice, eviction notice etc). See IRM 5.19.4.4.10, *Levy Release: General Information*.	a. If a hardship exists, as determined by IRM 5.19.4.4.10, *Levy Release: General Information*, release levy upon receipt of verification. b. Document AMS. c. ACS employees: Inform the taxpayer verbally of the referral to the field and of the levy release. ACSS employees: o Attempt an outcall to the taxpayer. Inform the taxpayer verbally of the referral to the field and of the levy release. o If phone contact is unsuccessful, issue Letter 86C, *Referring Taxpayer Inquiry/Forms to Another Office*. Inform the taxpayer of the referral to the field and of the levy release. Advise the taxpayer it could take up to 90 days before the RO contacts them. d. If any modules are in Notice Status, input CC STAUP 2200 to IDRS for all Notice Status modules. e. Transfer the case to the field. o Reassign the account to 6541 on IDRS (Follow instructions in paragraph (6) below). o Provide the taxpayer or representative with the group manager name, address for correspondence and/or fax number. f. ACS employees: Input "TOC0,21,TFRO".

		ACSS employees: Input "TOS0,21,TFRO". g. If documentation is received, forward it to the field group. **Do not** destroy these documents.
ACS & ACSS	**Request for a Release of Levy Only:** Either: o **No** levy was issued or o A levy was issued, but is **not** causing an immediate hardship.	a. If any levies were issued, but **no** hardship exists, as determined by IRM 5.19.4.4.10, *Levy Release: General Information*, **do not** release them. b. Document AMS. c. ACS employees: Inform the taxpayer verbally of the referral to the field and that the levy was not released. ACSS employees: o Attempt an outcall to the taxpayer. Inform the taxpayer verbally of the referral to the field and that the levy was not released. o If phone contact is unsuccessful, issue Letter 86C, *Referring Taxpayer Inquiry/Forms to Another Office*. Inform the taxpayer of the referral to the field and that the levy was not released. Advise the taxpayer it could take up to 90 days before the RO contacts them. d. If any modules are in Notice Status, input CC STAUP 2200 to IDRS for all Notice Status modules. e. Transfer the case to the field. o Reassign the account to 6541 on IDRS (Follow instructions in paragraph (6) below). o Provide the taxpayer or representative with the group manager name, address for correspondence and/or fax number. f. ACS employees: Input "TOC0,21,TFRO". ACSS employees: Input "TOS0,21,TFRO". g. If documentation is received, forward it to ACSS or the field group. **Do not** destroy these documents.

5. **AM, CSCO & Field Assistance Employees:** Follow the procedures below when handling an account exceeding the function's threshold of XXXXXXX AAB (CC SUMRY) (IMF & BMF):

NOTE: Ensure FCC is completed per IRM 5.19.1.3.4.1, *Full Compliance Check.*

CAUTION: The former large dollar units are **no longer in existence**. **Do not** transfer a call to any of the former large dollar units.

NOTE: Jeopardy - Cases where collection is in jeopardy (at risk) should be assigned to Field Collection. Follow instructions in paragraph (6) below.

If …	And …	Then …
AM	Status 22 **or** Notice Status	Transfer call to ACS: o W&I: #92080 o SB/SE: #92085
CSCO & Field Assistance	Notice Status and request for an Installment Agreement. **NOTE:** This includes ST 64 accounts.	a. Input TC 971 AC 043 if the request meets pending IA criteria. See IRM 5.19.1.5.5.6, *Pending Installment Agreement Criteria.* b. Document AMS, including the terms of the proposed IA. o If the case will be referred to .he field, encourage the taxpayer to make voluntary payments until the Revenue Officer contacts them. o If the case will be referred to ACS, encourage the taxpayer to call ACS as soon as possible to make arrangements. c. If contact is face to face or over the phone, inform the taxpayer verbally of the referral. Paper operations: If you are unable to reach the taxpayer by phone, issue Letter 86C, *Referring Taxpayer Inquiry/Forms to Another Office*, when transferring to the field or another campus. Advise the taxpayer it could take up to 90 days before the RO contacts them. d. If the account balance is between XXXXXXXX and XXXXXXXXX AAB (CC SUMRY) (IMF), transfer the case to ACS. o Input CC STAUP 2200 for all Notice Status modules. o Input CC ASGNI 0120. o Provide the taxpayer or representative with the ACS toll-free number. e. If the account balance is more than XXXXXXXX AAB (CC SUMRY) (BMF) or

		XXXXXXXX AAB (CC SUMRY) (IMF), transfer the case to the field.

		o Input CC STAUP 2200 for all Notice Status modules.
		   o Reassign the account to 6541 on IDRS (Follow instructions in paragraph (6) below).
		   o Provide the taxpayer or representative with the group manager name, address for correspondence and/or fax number.

		f. Do not request documentation. However, if documentation is received, forward it to the appropriate function. **Do not** destroy these documents.
		
		   o ACS: Forward correspondence received to ACSS based on state mapping using the SERP "Who/Where" link to the Campus Program Locator Guide .
		   o Field: Forward correspondence received to the appropriate field group based on state mapping using the SERP "Who/Where" link to the RO by TSIGN/ZIP/STATE site.

CSCO & Field Assistance	TP states Unable to Pay (Possible CNC).	a. Document AMS.
		b. If contact is face to face or over the phone, inform the taxpayer verbally of the referral.
		
		Paper operations: If you are unable to reach the taxpayer by phone, issue Letter 86C, *Referring Taxpayer Inquiry/Forms to Another Office*, when transferring to the field or another campus. Advise the taxpayer it could take up to 90 days before the RO contacts them.
		c. If the account balance is between XXXXXXXX and XXXXXXXX AAB (CC SUMRY) (IMF), transfer the case to ACS.
		
		   o Input CC STAUP 2200 for all Notice Status modules.
		   o Input CC ASGNI 0120.
		   o Provide the taxpayer or representative with the ACS toll-free number.

		d. If the account balance is more than XXXXXXXXXX AAB (CC SUMRY) (BMF) or XXXXXXXXX AAB (CC SUMRY) (IMF), transfer the case to the field.
		
		   o Input CC STAUP 2200 for all Notice Status modules.
		   o Reassign the account to 6541 on IDRS (Follow instructions in paragraph (6) below).
		   o Provide the taxpayer or representative with the group manager name, address for correspondence and/or fax number.
		
		e. Do not request documentation. However, if documentation is received, forward it to the appropriate function. **Do not** destroy these documents.
		
		   o ACS: Forward correspondence received to ACSS based on state mapping using the SERP "Who/Where" link to the Campus Program Locator Guide.
		   o Field: Forward correspondence received to the appropriate field group based on state mapping using the SERP "Who/Where" link to the RO by TSIGN/ZIP/STATE site.

CSCO & Field Assistance	**Request for a Release of Levy Only:** Account is in Status 22 or 24 and an immediate hardship **exists** (shut-off notice, eviction notice etc). See IRM 5.19.4.4.10, *Levy Release: General Information.*	a. If a hardship exists, as determined by IRM 5.19.4.4.10, *Levy Release: General Information,* release the levy upon receipt of verification. **EXCEPTION: CSCO employees only:** Immediately forward Status 22 accounts to ACSS. Fax the request to the applicable ACS Support Liaison based on state mapping using the SERP "Who/Where" link to the ACS Support Liaison. b. If contact is face to face or over the phone, inform the taxpayer verbally of the referral and of the levy release. Paper operations: If you are unable to

		reach the taxpayer by phone, issue Letter 86C, *Referring Taxpayer Inquiry/Forms to Another Office*, when transferring to the field or another campus. Inform the taxpayer of the referral and of the levy release. Advise the taxpayer it could take up to 90 days before the RO contacts them.
		c. Document AMS.
		d. If the account balance is between XXXXXXXX and XXXXXXXXXX AAB (CC SUMRY) (IMF), transfer the case to ACS.
		o Input CC STAUP 2200 for all Notice Status modules. o Provide the taxpayer or representative with the ACS toll-free number.
		e. If the account balance is more than XXXXXXXXX AAB (CC SUMRY) (BMF) or XXXXXXXXXX AAB (CC SUMRY) (IMF), transfer the case to the field.

		o Input CC STAUP 2200 for all Notice Status modules.
		    o Reassign the account to 6541 on IDRS (Follow instructions in paragraph (6) below).
		    o Provide the taxpayer or representative with the group manager name, address for correspondence and/or fax number.

		f. Do not request documentation. However, if documentation is received, forward it to the appropriate function. **Do not** destroy these documents.
		o ACS: Forward correspondence received to ACSS based on state mapping using the SERP "Who/Where" link to the Campus Program Locator Guide. o Field: Forward correspondence received to the appropriate field group based on state mapping using the SERP "Who/Where" link to the RO by TSIGN/ZIP/STATE site.
CSCO & Field	**Request for a Release of Levy Only:**	a. If any levies were issued, but **no** hardship exists, as determined by IRM

Assistance		5.19.4.4.10, *Levy Release: General Information*, **do not** release them.

	Account is in Status 22 or 24 and either:
	
	o **No** levy was issued, or
	o A levy was issued, but is **not** causing an immediate hardship.
		EXCEPTION: CSCO employees only: Immediately forward Status 22 accounts to ACSS. Fax the request to the applicable ACS Support Liaison based on state mapping using the SERP "Who/Where" link to the ACS Support Liaison .
		
		b. If contact is face to face or over the phone, inform the taxpayer verbally of the referral and that the levy was not released.
		
		Paper operations: If you are unable to reach the taxpayer by phone, issue Letter 86C, *Referring Taxpayer Inquiry/Forms to Another Office*, when transferring to the field or another campus. Advise the taxpayer of the referral and that the levy was not released. Advise the taxpayer it could take up to 90 days before the RO contacts them.
		c. Document AMS.
		d. If the account balance is between XXXXXXX and XXXXXXXXX AAB (CC SUMRY) (IMF), transfer the case to ACS.
		
		   o If any modules are in Notice Status, input CC STAUP 2200 to IDRS for all Notice Status modules.
		   o Provide the taxpayer or representative with the ACS toll-free number.
		
		e. If the account balance is more than XXXXXXX AAB (CC SUMRY) (BMF) or AAB (CC SUMRY) (IMF), transfer the case to the field.
		
		   o If any modules are in Notice Status, input CC STAUP 2200 to IDRS for all Notice Status modules.
		   o Reassign the account to 6541 on IDRS (Follow instructions in paragraph 6 below).
		   o Provide the taxpayer or representative with the group manager name, address for correspondence and/or fax number.

		f. If documentation is received, forward it to the appropriate function. Do not destroy these documents. o ACS: Forward correspondence received to ACS Support based on state mapping using the SERP "Who/Where" link to the Campus Program Locator Guide . o Field: Forward correspondence received to the appropriate field group based on state mapping using the SERP "Who/Where" link to the RO by TSIGN/ZIP/STATE site.
CSCO & Field Assistance	Status 60 **and the taxpayer requests** to revise the terms of the installment agreement or the taxpayer is now unable to maintain the agreement (possible CNC).	a. Default Installment Agreement. Input CC IADFL on IDRS. Follow instructions in IRM 5.19.1.5.5.21.1, *Withdrawal of Installment Agreement Requests*. **NOTE:** The defaulting of an existing installment agreement is based on **the taxpayer request** to revise the terms of the installment agreement or the taxpayer is now unable to maintain the agreement (possible CNC). b. Input TC 971 AC 043 if the request meets pending IA criteria. See IRM 5.19.1.5.5.6, *Pending Installment Agreement Criteria*. c. Document AMS to show that the IA was defaulted and why. If a new IA was proposed, document the terms of the proposed IA on AMS. Encourage the taxpayer to make voluntary payments until the Revenue Officer contacts them. d. If contact is face to face or over the phone, inform the taxpayer verbally of the referral. Paper operations: Issue Letter 86C, *Referring Taxpayer Inquiry/Forms to Another Office*, when transferring to another campus. Advise the taxpayer it could take up to 90 days before the RO contacts them. e. If the account balance is between XXXXXXXX and XXXXXXXXXX AAB (CC SUMRY) (IMF), transfer the case to ACS.

		- Input CC STAUP 2200 for all Notice Status modules. - Input CC ASGNI 0120. - Provide the taxpayer or representative with the ACS toll-free number. f. If the account balance is more than XXXXXXXXX AAB (CC SUMRY) (BMF) or XXXXXXXXX AAB (CC SUMRY) (IMF), transfer the case to the field. - Input CC STAUP 2200 for all Notice Status modules. - Reassign the account to 6541 on IDRS (Follow instructions in paragraph 6 below). - Provide the taxpayer or representative with the group manager name, address for correspondence and/or fax number. g. Do not request documentation. However, if documentation is received, forward it to the appropriate function. **Do not** destroy these documents. - ACS: Forward correspondence received to ACS Support based on state mapping using the SERP "Who/Where" link to the Campus Program Locator Guide. - Field: Forward correspondence received to the appropriate field group based on state mapping using the SERP "Who/Where" link to the RO by TSIGN/ZIP/STATE site. **NOTE:** Include Form 14425, *Withdrawal of Installment Agreement Requests* (or equivalent), with any documentation forwarded to ACSS or the field group.

6. Forward documents to RO Group Manager based on Revenue Officer by TSIGN/ZIP/State look-up located on the SERP "Who/Where" link to the RO by TSIGN/ZIP/STATE site. Use taxpayer's ZIP Code.

   NOTE: The first two digits of the RO group number represent the AO number.

   - Review the taxpayer's Collection Assignment Code. This is a two-digit number that appears on CC ENMOD (COLL-ASGMT) and is the assigned

Area Office (AO). Determine whether this is a W&I or SE/SE AO:
- Domestic SB/SE AO numbers = 21-27
- International SB/SE AO number = 35 (including Puerto Rico)
- Domestic W&I AO numbers = 11-15

EXCEPTION: There is no International W&I AO number. If the taxpayer lives in Puerto Rico or outside the U.S., the International SB/SE AO number of 35 should be used.

NOTE: RO assignments are made using SB/SE AO numbers

- o If the taxpayer's current AO is a W&I number, the AO code must be changed to a SB/SE AO number. This can be done at the same time the assignment is changed:
  - ▪ Overlay CC ENMOD with ENREQ bringing up INCHG .
  - ▪ Change DOC-CD to 50.
  - ▪ Input AO number in CLC field.
  - ▪ Input "AO006541" in CASE-ASSN-NUM field.

    EXAMPLE: Taxpayer's ZIP Code is 30308. According to the RO by ZIP Code , the AO is 25. Enter "25006541" in the CASE-ASSN-NUM field.

  - ▪ Input remarks (i.e., "Account Balance exceeds authority. Transferring case to field").
  - ▪ Page up (transmit).
- o If the taxpayer's current AO is a SB/SE AO number, change the assignment number:
    .
  - a. Use CC ASGNI or CC ASGNB by overlaying CC ENMOD.
  - b. Input "6541" in the BGEE field.
  - c. Input the AO number followed by "00" in the AOTO field.

    NOTE: Taxpayer's ZIP Code is 30308. According to the RO by ZIP Code , the AO is 25. Enter "2500" in the AOTO field.

  - d. Page up (transmit).

IRM 5.19.1.3.4.2 Apply Deferral Level(s), entire section deleted. Material is located in new IRM 5.19.1.1.6, Case Processing Authority Levels.

IRM 5.19.1.3.4.3 Obtain and Verify Levy Sources, update hyperlink in paragraph (2).

2. **For ACS Call Site and ACS Support employees when on phone calls,** follow the procedures in the chart below:

If ...	And ...	Then ...
The account **is**	The balance due is above deferral, review	1. Verify levy sources currently on IDRS using CC LEVYS, deleting

not Status 22	deferral amount guidelines: See IRM 5.19.1.1.6(2), *Case Processing Authority Levels*	those no longer valid, and updating valid levy sources as needed 2. Request and obtain the name, address, and ZIP Code for all other applicable levy source types for the primary and secondary taxpayers including: Employers Banks Credit Unions Establishments and/or businesses for which the taxpayers provides self-employed contract service Any other source type 3. Note in DI/AMS comments levy sources were validated
The account **is** Status 22	The balance due is greater than $100	Follow IRM 5.19.4.3.6, *Obtain, Verify and Update Levy Source*

IRM 5.19.1.4.7 Incarcerated Taxpayers, updated table under paragraph (1).

1. Employees may discover a taxpayer is currently incarcerated. Taxpayers in this situation are afforded the same rights as other taxpayers; processing these accounts is also the same.

   EXAMPLE:

If ...	Then ...
A balance due account	Determine the potential for collection including, but not limited to: ○ Full pay ○ Installment Agreement ○ Currently not collectible
A joint liability or a partnership	a. Check CC INOLE S and CC ENMOD to identify cross-referenced TINs b. If applicable, determine the spouse's or other partners' ability to pay. See IRM 5.19.1.5, *Methods of Payment* See IRM 5.19.1.6, *Securing Financial Information*
Assets are available	Consider issuing a levy
The aggregate unpaid balance of assessment (CC SUMRY) is less than the amount shown in IRM 5.19.1.1.6(1), *Case Processing*	All accounts may be closed using TC 530 CC 09 without financial review. For CNC procedures: IRM 5.19.1.7.1, *Currently Not Collectible Policy and Overview*

Authority Levels and All collection actions are exhausted	
The aggregate unpaid balance of assessment (CC SUMRY) is or exceeds the amount shown in IRM 5.19.1.1.6(1), *Case Processing Authority Levels* and All collection actions are exhausted	Reassign the case to the RWMS queue, or the field, as appropriate

IRM 5.19.1.5 Methods of Payment, removed table under paragraph (1). This information is now located in IRM 5.19.1.1.6, Case Processing Authority Levels. Updated hyperlink.

IRM 5.19.1.5.5 Installment Agreements, updated hyperlinks throughout.

8. **Guaranteed Installment Agreement**, IRC 6159 (c), requires the IRS to accept the taxpayer's proposal of an IA if the following conditions are met:
   o The taxpayer is an individual and owes income tax of $10,000 or less, excluding penalties and interest. See IRM 5.19.1.1.6(4), *Case Processing Authority Levels*.

     NOTE: Unlike the criteria for streamlined agreements, the dollar limit for guaranteed agreements of $10,000 or less only applies to tax. The taxpayer may owe additional amounts in penalty and interest (both assessed and accrued) and qualify for a guaranteed agreement, so long as the tax liability alone is not greater than $10,000.

   o During the preceding five taxable years, the taxpayer (including their spouse if the requested IA is for a jointly filed return), has not failed to file or to pay income taxes, nor entered an IA for payment of taxes)
   o The IA provides for full payment of the liability within three (3) years
   o The taxpayer agrees to continue to comply with the tax laws and the terms of the agreement for the period (up to three years) the agreement is in place
   o A Guaranteed Installment Agreement must be allowed even if it is determined the taxpayer is trying to delay collections; accept the IA regardless of the amount proposed

     EXAMPLE: $5, $10, etc.
     NOTE: The guaranteed IA is the only type of agreement for which we will accept a payment of less than $25; use the same ALN for these agreements as for Streamlined agreements: Exhibit 5.19.1-10, *Installment Agreement Locator Numbers*.

9. **Streamlined Agreement (SIA) $25,000 and under** is considered when the aggregate unpaid balance of assessment (CC SUMRY) is $25,000 or less, can be paid in full within 72 months and the CSED is protected. No financial statement, managerial approval or lien determination is required for SIAs. See IRM 5.19.1.1.6(4), *Case Processing Authority Levels*. The type of taxpayers that qualify for a SIA is IMF, Out of Business Sole proprietors and BMF income tax (Form 1120) ONLY.

10. **Streamlined Agreement (SIA) above $25,000:** Beginning January 30, 2012, all employees are authorized to establish IAs for increased balances using Streamlined IA above $25,000 criteria (IMF and OOB Sole Proprietors only) when the aggregate unpaid balance of assessment (CC SUMRY) is between $25,001 and $50,000, can be paid in full within 72 months and the CSED is protected. In addition:
    o The IA MUST be established as a DDIA. See IRM 5.19.1.5.5.13, *Direct Debit Installment Agreement (DDIA)*; and
    o The Streamlined IA Calculator (SLIAC) must be used to verify the taxpayer has adequate income to support the proposed payment.

    No managerial approval or lien determination is required for Streamlined Agreements above $25,000. See IRM 5.19.1.1.6(4), *Case Processing Authority Levels*.

11. **Non-Streamlined Installment Agreement (NSIA) or Regular Installment Agreement**, Non-Streamlined Installment Agreement (NSIA) is considered when the taxpayer cannot qualify for a Streamlined Installment Agreement. A complete financial statement must be completed to determine the monthly payment amount(s). See IRM 5.19.1.1.6(4), *Case Processing Authority Levels*, and IRM 5.19.1.6, *Securing Financial Information*.

12. **Partial Payment Installment Agreement (PPIA):** If full payment cannot be secured by the CSED and the taxpayer has requested to make payments or has some ability to pay, a PPIA should be considered. See IRM 5.19.1.1.6(4), *Case Processing Authority Levels*, and IRM 5.19.1.5.6, *Partial Payment Installment Agreement (PPIA)*, even if the taxpayer qualifies for a CNC (establish account as a back up 530).

13. **In Business Trust Fund Express Agreements (IBTF):** Beginning March 1, 2011, SB/SE CSCO, ACS, ACSS and Field Assistance employees are authorized to establish IBTF Express Agreements up to $25,000. W&I Accounts Management (AM) employees are authorized to establish IBTF Express Agreements up to $10,000. See IRM 5.19.1.1.6(4), *Case Processing Authority Levels*, and IRM 5.19.1.5.5.1, *Installment Agreement Requirements In-Business Trust Fund Express Agreement*, for additional information.

    REMINDER: IBTF Express Agreements between $10,000 and $25,000 **MUST** be established as a DDIA.

14. An Installment Agreement cannot be considered unless all filing and payment compliance has been addressed for IMF and Out-of-Business Sole Proprietor, IRM 5.19.1.3.4.1, *Full Compliance Check*. To determine if the account meets campus authority level for the aggregate unpaid balance of assessment (CC SUMRY) modules, see IRM 5.19.1.1.6(4), *Case Processing Authority Levels*, and IRM 5.19.1.5.5.4, *Account Statuses Affecting Installment Agreements*.

15. Determine if the account meets streamlined criteria, based on the total aggregate unpaid balance of assessment (CC SUMRY) or if the agreement requires securing a financial statement. See IRM 5.19.1.1.6(4), *Case Processing Authority Levels*.

NOTE: If an Installment Agreement determination cannot be made within 24 hours, and the request meets pending Installment Agreement criteria: IRM 5.19.1.5.5.6, *Pending IA Criteria*. You must input a TC 971 CC 043 to stop any collection activity while making an Installment Agreement determination.

16. When speaking to the taxpayer or working correspondence **and** the aggregate unpaid balance of assessment (CC SUMRY) amount is $25,000 or less (including any modules in Status 53 or 23), follow the procedures in the If/Then table below:

EXCEPTION: For IBTF Express Agreements, see IRM 5.19.1.5.5.1, *Installment Agreement Requirements In-Business Trust Fund Express Agreement*.

If ...	Then ...
o The request will full pay the aggregate unpaid balance of assessment (CC SUMRY balance) within 72 months **and** o The CSED is protected **NOTE:** The payment amount need not to be the same throughout the 72 months; it can be an agreement with increasing payments provided the aggregate unpaid balance of assessment (CC SUMRY) is full paid within 72 months.	Process as a Streamlined IA $25,000 and under, send Letter 2273C, *Installment Agreement Accepted; Terms Explained*.
Correspondence or Form 9465, *Installment Agreement Request* o **Without a proposed amount, or** o **The amount proposed was insufficient** to meet Streamlined IA $25,000 and under criteria	Send Letter 2274C, *No Proposal or Proposal Insufficient/ IA Established Based on Streamlined Installment Agreement Has Been Granted Criteria*, advising the taxpayer of the minimum amount that could be accepted, and process as a Streamlined IA $25,000 and under.
A request for an IA amount less than $25 per month meeting Guaranteed IA criteria (See (8) above)	Process as a Guaranteed IA for the monthly payment amount proposed by the taxpayer and send Letter 2273C, *Installment Agreement Accepted; Terms Explained*.
A request for an IA amount less than $25 per month: o That does **not** meet Guaranteed IA criteria (See (8) above), and o The entire liability, including	1. Input TC 971 CC 043 2. Revise the payment amount to $25 3. Notify the taxpayer of the revised proposed monthly payment amount we can accept 4. Tell the taxpayer this is the

accruals, is less than the deferral level per IRM 5.19.1.1.6(2), *Case Processing Authority Levels*	lowest monthly payment amount we can accept and if they agree write or call to establish the agreement. 5. If the taxpayer is unable to make the proposed payment, follow rejection criteria: IRM 5.19.1.5.5.8, *Installment Agreement Rejection Criteria*.
A proposed IA amount will not full pay aggregate unpaid balance of assessment (CC SUMRY balance) within 72 months and: o The taxpayer indicates they cannot pay more than the offered amount; o The request does not meet Guaranteed IA criteria (see (8) above); and o The entire liability including accruals, is less than the deferral level, see IRM 5.19.1.1.6(2), *Case Processing Authority Levels*.	1. Prepare for rejection of the IA if the request meets pending Installment Agreement criteria: IRM 5.19.1.5.5.6, *Pending Installment Agreement Criteria*. 2. Follow rejection procedures 3. If rejection is approved input TC 530 CC XX, as appropriate; for CNC processing. IRM 5.19.1.7.1.7, *Cases Reported CNC Based on Prior CNC*. 4. No action is necessary if the account is already in Status 23 5. Accounts already in Status 53 must be reviewed to see if the closing code must be revised 6. Input history on AMS including CNC closing code 7. Release any levies as appropriate: IRM 5.19.1.7.1.5, *CNC Unable to Pay – Hardship*.
o The request will not full pay the aggregate unpaid balance of assessment balance (CC SUMRY balance) within 72 months; **or** o The CSED is not protected	Taxpayer does not qualify for a Streamlined IA $25,000 and under. Secure financial information to determine the taxpayer's ability to pay; follow procedures in IRM 5.19.1.6, *Securing Financial Information*.

NOTE: The first monthly payment should be at least the amount of the user fee when the proposed payment amount is less than the user fee; subsequent payments revert to the requested payment amount.

NOTE: If the taxpayer will make a Voluntary Lump Sum Payment, see IRM 5.19.1.5.5.23, *Voluntary Lump Sum Payment*.

20. When speaking to the taxpayer or working correspondence and the aggregate unpaid balance of assessment (CC SUMRY) amount is more than $25,000 (including any modules in Status 53 or 23), follow the procedures in the If/Then table below. See IRM 5.19.1.1.6(4), *Case Processing Authority Levels*.

EXCEPTION: For IBTF Express Agreements IRM 5.19.1.5.5.1, *Installment Agreement Requirements In-Business Trust Fund Express Agreement*.

If ...	Then ...
W&I and SBSE CSCO and taxpayer indicates they will make a payment that will reduce the balance due to meet Streamlined IA $25,000 and under criteria and: ○ The request will full pay the aggregate unpaid balance of assessment (CC SUMRY balance) within 72 months; **and** ○ The CSED is protected **NOTE: Do NOT** allow a payment increase if it is necessary to meet Streamlined IA over $25,000 criteria. If the taxpayer cannot commit to an initial installment agreement payment that meets the Streamlined IA over $25,000 criteria they do not qualify.	1. Input the Streamlined IA $25,000 and under with the voluntary lump sum payment as the first payment and the second payment for the proposed monthly payment amount. 2. Process as a Streamlined IA $25,000 and under, send Letter 2273C, *Installment Agreement Accepted; Terms Explained*. 3. Document AMS with agreement information. **EXCEPTION:** A VLSP cannot be included as part of a DDIA. The VLSP must be made prior to establishing the DDIA. Control the case on IDRS and notify the customer the VLSP must be made manually by an established due date. ○ If the VLSP posts by the target date, set up the Streamlined IA $25,000 and under as noted on prior AMS comments. ○ If the VLSP does not post by the target date, send the case to Independent Review.
ACS/ACSS and taxpayer indicates they will make a payment that will reduce the balance due to meet Streamlined IA $25,000 and under criteria and: ○ The request will full pay the aggregate unpaid balance of assessment (CC SUMRY balance) within 72 months; **and** ○ The CSED is protected **NOTE: Do NOT** allow a payment increase if it is necessary	1. Suspend the account to wait on the voluntary lump sum payment (VLSP) by entering: **ACS** - "TOR6,XX,VLSP" **ACSS** - "TOS5,XX,VLSP" (XX= number of days for the VLSP to be received plus 21) 2. Input TC 971 AC 043. 3. Notate in AMS, the terms and conditions of the IA (i.e., total tax liability, payment amount and payment dates, user fee, see IRM 5.19.1.5.5.16, *Installment Agreement Terms and Conditions*) agreed to by the taxpayer and the CR if VLSP is received.

to meet Streamlined IA over $25,000 criteria. If the taxpayer cannot commit to an initial installment agreement payment that meets the Streamlined IA over $25,000 criteria they do not qualify.	4. Inform the taxpayer if the VLSP is not received, Streamlined IA $25,000 and under will not be considered and provide WOEA. o If the VLSP posts by the target date, set up the Streamlined IA $25,000 and under as noted on prior AMS comments. o If the VLSP does not post by the target date, send the case to Independent Review.
The taxpayer is IMF or OOB BMF Sole Proprietor only and the amount is between $25,001 and $50,000 o The aggregate unpaid balance of assessment (CC SUMRY balance) can be full paid within 72 months o The proposed IA payment will full pay within the CSED	Determine whether taxpayer meets Streamlined IA over $25,000 criteria per procedures in IRM 5.19.1.5.5.24, *Streamlined Agreements Over $25,000.*
The amount is between $25,001 and $50,000 and one (or both) of the following is an issue: o The aggregate unpaid balance of assessment (CC SUMRY balance) cannot be full paid within 72 months or o The CSED is not protected **OR** The amount exceeds $50,000	1. Taxpayer does not meet Streamlined IA over $25,000 criteria. Secure a financial statement. 2. Complete financial statement processing per IRM 5.19.1.6, *Securing Financial Information*, to determine a monthly payment amount or possible CNC. 3. Determine if the request meets pending Installment Agreement criteria: IRM 5.19.1.5.5.6, *Pending Installment Agreement Criteria.* 4. Input TC 971 CC 043 if pending IA criteria is **met**. 5. If pending IA criteria is **NOT** met input CC STAUP in notice status or assign to appropriate ACS inventory if in ST 22 and send letter to request additional information needed from the taxpayer.

IRM 5.19.1.5.5.1 Installment Agreement Requirements In-Business Trust Fund Express Agreement, updated hyperlink in paragraph (2).

2. In order to participate in the new IBTF Express Agreements, taxpayers must meet the following criteria:
   - o Taxpayers must be in filing compliance. If not, the installment agreement will not be granted.
   - o Taxpayers have to meet the dollar criteria at the time the IBTF Express IA is granted. The entire liability may not exceed $25,000 (aggregate unpaid balance of assessment) when the request is made.

     NOTE: If a taxpayer owes more than $25,000, they can choose to reduce their liability to $25,000 or less by making a lump sum payment in order to participate. The lump sum payment **MUST** be made prior to the establishment of the Installment Agreement. The taxpayer must be advised that if the lump sum payment is not received by the promised date that the account will be transferred to an RO. See IRM 5.19.1.5.5.1.1, *Lump Sum Payment for IBTF Express ONLY*, for additional guidance on handling these types of cases.

   - o 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.
   - o The taxpayer must enroll in a Direct Debit Installment agreement for any IBTF Express Agreements with a aggregate unpaid balance of assessment between $10,000 and $25,000.

     NOTE: When working with taxpayers who meet the criteria for an IBTF Express Agreement, employees must follow all the procedures for establishing a DDIA. (Non CSCO/ACS Support employees are prohibited from inputting the DDIA.) See IRM 5.19.1.5.5.13, *Direct Debit Installment Agreement (DDIA)*, for additional information on DDIAs.

See IRM 5.19.1.1.6(4), *Case Processing Authority Levels*.

IRM 5.19.1.5.5.2 Installment Agreement Requirements - In Business, Non Trust Fund, and or Form 1120, U.S. Corporation Income Tax Return Only, updated hyperlinks in paragraphs (1) and (4).

1. Forward requests for an IA exceeding authority levels shown in IRM 5.19.1.1.6(4), *Case Processing Authority Levels*, to the field for processing.

   CAUTION: DO NOT refer the taxpayer to the field if there are un-filed returns or the taxpayer is not current in making FTD deposits: IRM 5.19.1.5.5.1, *Installment Agreement Requirements In-Business Trust Fund Express Agreement*

2. **ACS W&I EMPLOYEES ONLY** working incoming calls transfer calls to SB/SE
3. Enter history item "EXCDIAAUTH" on IDRS CC ENMOD or document AMS comments with Exceeds IA Authority.
4. W&I Accounts Management (AM), SB/SE CSCO, ACS/ACSS and Field Assistance employees may grant an IA for In-Business No Trust Fund or Form 1120 income taxes if the balance due is less than $25,000 assessed balance and will pay within

five years. See IRM 5.19.1.1.6(4), *Case Processing Authority Levels.* The following guidelines apply:

    a. Prior to establishing an IA, a full compliance check must be completed. IRM 5.19.1.3.4.1, *Full Compliance Check.*

    b. Secure levy sources

    c. No financial statement is required

    d. No managerial approval is required

    e. No lien determination is required; however, a lien may be filed if in the judgment of the contact employee, it would protect the government's interest

       EXAMPLE: Pending sale of property.

    f. Input the IA using the appropriate agreement locator number. Exhibit 5.19.1-10, *Installment Agreement Locator Numbers.*

    g. If rejection of the IA is recommended, refer the case for independent review. IRM 5.19.1.5.5.9, *Rejected Installment Agreement Independent Review.*

    h. Document AMS comments.

IRM 5.19.1.5.5.3 IMF/BMF Related Accounts, updated hyperlink in paragraph (3).

3. When a request for an IA involves an SSN and EIN (Sole Proprietor) or two SSN's, some years filed joint and some single, combine the aggregate unpaid balance of assessment (CC SUMRY) of all modules. See IRM 5.19.1.1.6(4), *Case Processing Authority Levels.* Determine if the taxpayer meets the requirements to qualify for an IA. An IMF account and related BMF account must be included in one IA.

IRM 5.19.1.5.5.5 Installment Agreement Payment Methods and User Fees (UF) Overview, updated hyperlinks in paragraphs (9) and (10).

9. See the table below for when to charge a user fee.

If ...	And ...	Then ...
The account is not in any status 6X (installment agreement status)	**Intentionally left blank**	An origination user fee must be charged and is **never** waived. **Hardship is not considered a condition to waive the user fee.**
The installment agreement was terminated	**Intentionally left blank**	An origination user fee must be charged.
The taxpayer requests to add another liability of more than $200 to the agreement	The account balance is **more than deferral**; for deferral levels, see IRM 5.19.1.1.6(2), *Case Processing Authority Levels*: **OR** It requires more than two	A reinstatement user fee must be charged

	additional monthly payments to full pay the balance due	
A reinstatement request on a defaulted installment agreement, ST 61, 64 or, 48 with an immediate prior ST 64, with an account balance above deferral level **OR** A revision to a current installment agreement	Unless otherwise specified in paragraph (10) below **NOTE:** The account balance has no effect on whether or not you charge a user fee.	A reinstatement user fee must be charged **NOTE:** When reinstating a regular Installment Agreement to a DDIA do NOT treat as a revision, a User Fee is not due.
The taxpayer requests to change the monthly payment amount	A financial statement (CIS) is required; the agreement no longer meets streamlined criteria or the CSED is an issue	A reinstatement user fee must be charged

10. There are very few instances when a user fee is waived. The user fee cannot be waived based on an individual decision from an IRS employee. The fee must be charged on all installment agreements except instances cited in the table below. When waiving the fee, enter a narrative on AMS.

If ...	And ...	Then ...
The taxpayer requests to revise a payment date or a payment amount meeting streamlined criteria; no CIS is required	The account is in Status 60 or 63	Waive the reinstatement user fee
The taxpayer requests to add an additional liability to the agreement	The total aggregate unpaid balance of assessment (CC SUMRY), is **less than deferral**; for deferral levels: see IRM 5.19.1.1.6(2), *Case Processing Authority Levels.*	Waive the reinstatement user fee; the computer automatically includes these balances without defaulting the agreement or charging a user fee if the taxpayer does not contact us
The taxpayer requests to add an additional liability to the agreement	Full payment of the agreement is only extended by two additional payments at the current monthly amount	Waive the reinstatement user fee

	OR The new balance due is $200 or less	
The installment agreement was transferred from another campus due to an address and CLC code change	**Intentionally left blank**	Waive the reinstatement user fee
The taxpayer requests to full pay within 120 days; the taxpayer is not requesting to make monthly payments. This is not an installment agreement; therefore, no user fee is charged	**Intentionally left blank**	No fee is due, waive user fee Exhibit 5.19.1-12, *Installment Agreement User Fee Codes*.
The installment agreement was erroneously defaulted by IRS	**Intentionally left blank**	Waive the reinstatement user fee
The installment agreement is reinstated after a bankruptcy is closed	**Intentionally left blank**	Waive the reinstatement user fee
The taxpayer had an installment agreement established prior to entering a combat zone and now exited the combat zone	**Intentionally left blank**	Waive the reinstatement user fee
Converting a IA to a DDIA within six (6) months of the original Installment Agreement	**Intentionally left blank**	User fee will be reduced to $52.00 IRM 5.19.1.5.5.5.3, *User Fee Payment Transfer/User Fee Abatements*, and IRM 5.19.1.5.5.13, *Direct Debit Installment Agreement (DDIA)*.

IRM 5.19.1.5.5.7 Installment Agreement Managerial Approval, updated paragraph (1).

1. Installment Agreements must be approved by a manager or the manager designee when:
   a. The aggregate unpaid balance of assessment (CC SUMRY) exceeds $25,000 or the balance is $25,000 or less and cannot be full paid within 72 months. See IRM 5.19.1.1.6(5), *Case Processing Authority Levels.*
   b. It is a defaulted PDIA or a DDIA and is not being reinstated as a PDIA or a DDIA

c. The taxpayer defaults for a second time on an IA within the last twelve months, unless meeting streamlined criteria: IRM 5.19.1.5.5.21, *Revise/Reinstatement of Installment Agreements*.

d. The taxpayer requests to skip more than two payments in a twelve month period. IRM 5.19.1.5.5.20, *Payment Skips (Missed Payments)*

e. When a PPIA is considered, regardless of dollar amount: IRM 5.19.1.5.6, *Partial Payment Installment Agreement (PPIA)*. See IRM 5.19.1.1.6(5), *Case Processing Authority Levels*.

f. For In Business Trust Fund Express IA. See IRM 5.19.1.1.6(5), *Case Processing Authority Levels*, and IRM 5.19.1.5.5.1, *In-Business Trust Fund Express Agreements*.

g. Revisions or adjustments to existing IA if they exceed streamlined criteria; if the only change is the due date, no managerial approval is necessary

> **NOTE:** TAC employees follow ACS procedures when granting an IA; if an ITAS accepts payment from the taxpayer, they must prepare a Form 433–D , *Installment Agreement*, and submit to their manager for approval and assignment. ITAS inputs the IA online provided it meets SIA criteria; update comments on AMS, ACS or ICS, as appropriate.

IRM 5.19.1.5.5.12.1 Installment Agreement Originator Codes, updated paragraphs (2) and (3).

2. Streamlined IA originator codes must be input on agreements up to $25,000 aggregate unpaid balance of assessment (CC SUMRY) meeting 1/72 criteria. See IRM 5.19.1.1.6(4), *Case Processing Authority Levels*.

3. Regular term installment agreement originator codes must be input on all agreements requiring financial statements, including the AMS financial screen, Form 433–F , *Collection Information Statement*, or the ACS financial screen. Regular term agreements include:
    o All agreements over $25,000 aggregate unpaid balance of assessment (CC SUMRY)
    o All agreements not meeting 1/72 criteria regardless of dollar amount owed

> **REMINDER:** It is particularly important that IA accounts are coded correctly, as we are required to report dollars collected to Congress on such cases. For revisions to agreements that are no longer in installment agreement status (6X), input the appropriate originator code.

> **EXCEPTION:** Streamlined IA originator codes must be input on agreements that meet Streamlined Over $25,000 criteria. See IRM 5.19.1.1.6(4), *Case Processing Authority Levels.*

IRM 5.19.1.5.5.15.1 Pre-Assessed IA Request - (ASFR) Return Not Filed or Unagreed Proposed Assessment Amount, update paragraph (1).

1. If the taxpayer has not filed the (ASFR) return or does not agree with the proposed assessment amount (ASFR, Underreporter, Examination, etc.), follow procedures in the table below.

> **NOTE:** If these accounts are still open in ASFR, Examination or Underreporter after inputting the CC IAPND, employees from other functions must route such

requests to these areas so they are aware of the taxpayer request and update their case files or take action on the assessment.

If ...	And ...	Then ...
The taxpayer has not filed the return (ASFR) or agreed to the proposed assessment (ASFR, Examination, Underreporter, etc.)	The projected amount due is LESS than $25,000, **AND** the proposed payment amount meets the 1/72 criteria	1. Input the agreement using CC IAPND 2. If adding a pre-assessed module to an existing IA, enter the tax period and proposed amount of the un-assessed module on AMS **EXAMPLE:** UM30 200212 $4000 or UM30 200512 $6700 3. If inputting the agreement using CC IAPND, Input "0" in the assessment indicator field 4. Input the assessment indicator "1" if using CC IAGRE (the taxpayer has other assessed balances due in Notice Status, Status 22, Status 24, etc.) or if adding this new balance due to an agreement already established (modules already in Status 60, Installment Agreement status)
The taxpayer has not filed the return (ASFR) or agreed to the proposed assessment (ASFR, Examination, Underreporter, etc.)	The projected amount due is MORE than $25,000 **OR** the proposed payment amount DOES NOT meet 1/72 criteria	1. Prepare for rejection and send for independent review if it meets criteria: IRM 5.19.1.5.5.9, *Rejected Installment Agreement Independent Review* 2. If not meeting criteria, prepare for rejection without appeal rights or independent review: IRM 5.19.1.5.5.9, *Rejected Installment Agreement Independent Review* 3. Send Form 433–F , *Collection Information Statement*, and Form 433–D , *Installment Agreement*, to the taxpayer 4. Advise the taxpayer to return both completed forms with the Balance Due Notice after the assessment is made or they file their return

IRM 5.19.1.5.5.21.1 Withdrawal of Installment Agreement Requests, inserted new section for processing withdrawals of installment agreement requests.

1. Taxpayers may withdraw installment agreement requests either verbally or in writing.

2. Exhibit 5.19.1-22, *Withdrawal of Request for Installment Agreement*, provides the format for withdrawal of installment agreement requests. This format must be used regardless of whether requests for withdrawal are verbal or written.
   o If the request is received during telephone contact, document AMS with the information specified.
   o If the request is received with correspondence, document AMS showing who signed, the date, and the reason for the withdrawal would be sufficient. For accounts exceeding authority levels, see IRM 5.19.1.3.1(4) or (5), *Account Actions on Referral/Redirects*.

   EXCEPTION: Form 14425, *Withdrawal of Request for Installment Agreement*, is in the process of being published. Once this form is available, it should be used in place of Exhibit 5.19.1-22, *Withdrawal of Request for Installment Agreement*.

   NOTE: Once Form 14425, *Withdrawal of Request for Installment Agreement*, is available, a request will be made to add it to AMS.

3. Verbal requests are effective five (5) calendar days from the day they are received *unless* a written confirmation of a verbal request is received within the five (5) day period.
4. Include the reason for the withdrawal request in the appropriate part of the form (or in AMS history).
5. If, after a verbal request for withdrawal, written confirmation is not received, document the case file as to how the request for withdrawal occurred.
6. Installment agreements are considered withdrawn (i.e., withdrawals are effective):
   a. Upon receipt of written requests for withdrawal, or
   b. Five (5) calendar days after a verbal request for withdrawal.
7. Withdrawals should not be solicited by contact employees, but questions may be asked to clarify misunderstanding of taxpayers' statements.
8. If the installment agreement:
   a. Is pending, then input TC 972 AC 043 using CC REQ77 /CC FRM77 with the effective date of the withdrawal.
   b. Was granted, then:

      o Input TC 971 AC 163 using CC REQ77 /CC FRM77 with the effective date of the withdrawal, and
      o Remove account from Status 60 using IADFL. Ensure the appropriate collection status is input.

   NOTE: No independent review or appeal rights are required in this situation.

9. If the installment agreement request was a joint request on a jointly filed return, both taxpayers must sign one request (or separate requests) for withdrawal for the request to be honored.

   NOTE: If one or both of the requests is verbal, see (6)(b) above regarding the effective date.

IRM 5.19.1.5.6.1 PPIA Requirements, updated hyperlink in paragraph (1).

1. PPIAs requires that equity in assets be addressed; taxpayers are required to use equity in assets to pay liabilities; however; complete utilization of equity is not always required as a condition of a PPIA:
   a. PPIAs may be granted for balances (assessed and pre-assessed) up to ######## if the taxpayer cannot full pay within the Collection Statute Expiration Date (CSED). Financial analysis is required for PPIAs.

      NOTE: Do not conduct financial statement processing on below deferral cases; therefore, PPIAs are not considered if the balance is ###########. See IRM 5.19.1.1.6(6), *Case Processing Authority Levels*

IRM 5.19.1.5.7.1 OPA Management Action Reports (MAR), updated paragraphs (2) and (4).

2. There are three reports worked by the campuses and each is segmented by ACS Status 22 cases and Non-ACS (CSCO) cases:
   1. OPA MAR generates for actions not completing due to systemic problems in OPA such as a letter, levy source, or TC 971.
   2. OPA Pending IA reports generate for IA requests meeting criteria for a pending IA, but the proposed monthly payment amount does not fully pay the balance within 72 months.
   3. A third report, OPA Payment Report, is informational for non-ACS cases; it does not require action by CSCO employees. It lists all extension and agreements processed on the application. The payment report for ACS cases (Status 22) requires any appropriate ACS actions taken based on the agreement setup in the application, such as levy releases, history code updates and comments.

4. OPA Pending IA reports are processed by ACS Support for Status 22 accounts and CSCO for Non-ACS accounts. Retrieve the report daily from TRIS for Pending Installment Agreements. OPA could not grant the IA because the proposed monthly payment amount was less than the required minimum, such as not full paying in 72 months. If the user agrees to submit a Form 433–F , *Collection Information Statement*, OPA grants a pending IA and causes a TC 971 AC 043 to post; process as follows:

IRM 5.19.1.7.1 Currently Not Collectible Policy and Overview , updated hyperlink in paragraph (2).

2. For CNC account balance determination refer to IRM 5.19.1.1.6, *Case Processing Authority Levels.*

IRM 5.19.1.7.1.1 CNC Dollar Criteria & Definition of Closing Codes, entire section deleted. This information is now located in IRM 5.19.1.1.6, Case Processing Authority Levels.

IRM 5.19.1.7.1.2 Other Authority Level Criterias, entire section deleted. This information is now located in IRM 5.19.1.1.6, Case Processing Authority Levels.

IRM 5.19.1.7.1.3 Currently Not Collectible Processing (CNC), updated hyperlinks in paragraphs (1) and (2). Removed guidance from paragraph (2). This information is now located in IRM 5.19.1.1.6, Case Processing Authority Levels.

1. Accounts are closed currently not collectible using transaction code 530, the appropriate closing code and the Responsibility Unit Code (RUC) or Jurisdiction codes. See IRM 5.19.1.1.6(10), *Case Processing Authority Levels*.
2. See IRM 5.19.1.1.6(10), *Case Processing Authority Levels*, for managerial approval requirements for CNC determinations.

IRM 5.19.1.7.1.4 CNC Exception Processing, added hyperlink to paragraph (1).

See IRM 5.19.1.1.6(11), *Case Processing Authority Levels*.

IRM 5.19.1.7.1.5 CNC Unable to Pay - Hardship, removed paragraph (3) and part of paragraph (4). This information is now located in IRM 5.19.1.1.6, Case Processing Authority Levels. Renumbered remaining paragraphs. Added hyperlink to renumbered paragraph (3).

IRM 5.19.1.7.1.7 Cases Reported CNC Based on Prior CNC, updated hyperlink in paragraph (1).

1. If the prior CNC determination is no more than twelve months old, the new account *may* generally be reported CNC without further investigation. See IRM 5.19.1.1.6(12), *Case Processing Authority Levels*.

IRM 5.19.1.8 Warning of Enforcement Action and Enforced Collection, updated paragraphs (2) and (7) - (8). Inserted new paragraph (9).

2. Warn the taxpayer of enforcement action if the account is in Status 22, and ensure they understand the full ramifications of the action. Document and specify the WOEA in comments.

    EXCEPTION: If a taxpayer contacts ACS after a WOEA is given, and there is no new commitment made by the taxpayer, there is no requirement for WOEA again.

    EXAMPLE: A taxpayer promises to submit financial statement substantiation by a specific date, then calls back only to confirm the address to which the substantiation must be mailed. No WOEA is required as there has been no change to the taxpayer's commitment.

    NOTE: No WOEA is necessary if the total balance including accruals is below tolerance criteria. See IRM 5.19.1.1.6(1), *Case Processing Authority Levels*.

7. Consider enforcement action after the taxpayer is given an opportunity to resolve their tax liability and failed to do so. See IRM 5.19.4, *Enforcement Action*.
8. If enforcement action is necessary on an account in Notice Status: input CC STAUP to accelerate the tax modules to Status 22 as follows:
   1. If CP 504, *Final Notice - Balance Due*, was issued, CC STAUP 2200.
   2. If CP 504, *Final Notice - Balance Due*, was NOT issued, CC STAUP 2201.

3. Notate AMS with pertinent information, including any follow-up dates provided to the taxpayer. ACS needs this information to know what subsequent action to take on the account.

9. If the account is in ACS, follow normal enforcement procedures: See IRM 5.19.4, *Enforcement Action*.

EXCEPTION: If there is taxpayer contact and the balance exceeds the authority levels in IRM 5.19.1.1.6, *Authority Levels*, follow instructions in IRM 5.19.1.3.1, *Account Actions on Referrals/Redirects*.

Exhibit 5.19.1-14 Internal Sources - Verify Financial Statement, changed title to Verify Financial Statement.

Exhibit 5.19.1-22 Withdrawal of Request for Installment Agreement, inserted new Exhibit for processing withdrawals of installment agreement requests.

1. I (We) hereby voluntarily withdraw the Installment Agreement Proposal previously made.

2. I (We) understand this withdrawal request is effective the date it is signed.

3. Verbal withdrawals are effective five (5) calendar days after requested, unless this written request is received in the intervening days, in which case the request is effective on the date it is signed.

4. If two parties such as a husband and wife requested an agreement, both must withdraw the request.

First Party Information:

Date of verbal withdrawal request (if applicable):_____

Date of Installment Agreement request (required):_____

Amount of monthly payment requested (required):_____

Taxpayer's name (printed):_____
(mark with "X" for phone withdrawal:_____)

Taxpayer Identification Number:_____

Taxpayer's Signature:_____
(not required for verbal requests - see number 3 above)

Date signed:_____
(not required for verbal requests - see number 3 above)

Reason for Withdrawal Request:

___Full Payment

___Offer in Compromise

___Collection Due Process

___Currently Not Collectible

___Bankruptcy

___Other (explain below)

_____

_____

Second Party Information (if applicable):

Date of verbal withdrawal request (if
applicable):_____

Date of Installment Agreement request
(required):_____

Amount of monthly payment requested
(required):_____

Taxpayer's name (printed):_____
(mark with "X" for phone withdrawal:_____)

Taxpayer Identification Number:_____

Taxpayer's Signature:_____
(not required for verbal requests - see number 3 above)

Date signed:_____
(not required for verbal requests - see number 3 above)

Receiving IRS Employee Information:

Receiving IRS employee
signature:_____
(must be signed or invalid)

Receiving IRS employee's name
(printed):_____

Date
signed:_____

NOTE: Form 14425, *Withdrawal of Request for Installment Agreement*, is in the process of being published. Once this form is available, it should be used in place of this Exhibit.