

## IRM PROCEDURAL UPDATE

**DATE: 01/02/2014**

**NUMBER: WI-21-0114-0015**

**SUBJECT: Standard Services in TACs; Tax Law Assistance; Return Preparation**

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

**CHANGE(s):**

**IRM 21.3.4.3.5** Tax Law Assistance updates when assistance is provided in (5)

5. IMF/1040 tax law questions within FA scope will be answered from January 2 - April 15 only. For a detailed scope of services, employees should refer to the FA Scope Search Engine/Alpha Scope List on the ITLA homepage. BMF tax law questions and tax law needed to work certain issues, such as, 2290, ITIN, Alien Residency and Alien Clearance, will be answered year round.

**IRM 21.3.4.3.5.1** Publication Method updates procedures in (2)

2. Every taxpayer with a tax law question must be offered either an answer or a referral. Direct taxpayers with **out-of-scope** or **in-scope** tax law inquires after April 15th to alternative services, including IRS.gov or a tax professional. Provide the appropriate reference material (form, instruction, publication) to the taxpayer, if available. If not available, provide reference number and how to order. Offer Pub 1769, *IRS (English and Spanish) Bookmark* for future reference.

**IRM 21.3.4.3.6.5** Out of Scope Procedures removes CAS line and updates procedures

1. Referrals to other functions for Tax Law questions that are beyond the FA scope of services will be handled as set forth in the procedures below. Refer to the ITLA Scope Search Engine <http://serp.enterprise.irs.gov/databases/irm-sup.dr/current/itla/itla-home.htm> for guidance on which topics are within FA's and Account Management's scope of services.

**NOTE:** Tax law questions within FA's scope of services will NOT be referred to other functions. See IRM 21.3.4.3.6.3 for *In Scope Procedures*.

2. When the taxpayer's question is out of scope for FA, the taxpayer must be advised and provided with the following options:
  1. Use the IRS.gov website, if applicable.
  2. Offer Pub 1769, *IRS (English and Spanish) Bookmark* for future reference.
  3. Direct to the appropriate reference materials (publication number, form number, instructions) to research, if known.
  4. Seek the services of a tax attorney, certified public accountant (CPA), or other tax professional.
  5. Contact the appropriate toll-free number (1-800-829-1040 for Individuals or 1-800-829-4933 for businesses). Inform taxpayer of the hours of operation (Mon - Fri 7:00 AM to 7:00 PM). Advise that the best times to call are before 10:00 AM and that Mondays are the heaviest traffic day.

**NOTE:** This option is available only for topics in-scope for Accounts Management and not Field Assistance as identified on ITLA's FA Scope Search Engine with the designation, "REFER TO ACCOUNTS MANAGEMENT". Toll-free tax law service is available from January 2 – April 15 only.

3. After the above options are communicated, and the taxpayer still wants to wait in the TAC for assistance, ensure they have no other questions that are within FA's scope of services.
  1. For tax law topics within scope for Accounts Management, offer to write up a tax law written referral on Form 13344, *R-Mail--Add Question Form* to be input into the R-mail system. The FA employee will inform the taxpayer that they will receive a response within 15 business days per IRM 21.3.5.4, *Referral Procedures*.
  2. For tax law topics out-of-scope for both Field Assistance and Accounts Management, apologize and state the topic they are asking about is no longer answered over the phone or at our Taxpayer Assistance Centers (TACs). If needed, provide the alternative services again.
4. *Out of Scope Account* – All account inquiries, unless specified in the IRM, are in scope for FA.

**IRM 21.3.4.10** Return Preparation Assistance updates procedures to remove Return Preparation Service, Electronic Filing, Return Preparation Criteria, VITA and TCE, Return Preparation Procedures, Return Preparation Help Me Tabs, ITLA, and Software Default Settings, Earned Income Tax Credit (EITC), and Return Preparation Criteria for Taxpayers Affected By Federally Declared Disaster

1. Return Preparation Services will no longer be offered in Field Assistance Taxpayer Assistance Centers after December 31, 2013
2. Beginning in filing season 2014, Field Assistance will refer taxpayers who visit our walk-in offices for tax return preparation to other free return preparation services instead of preparing tax returns for them on site.
3. **Return Preparation Referrals** – Provide the taxpayer alternatives Return Preparation resources as follows:
  1. Use the [irs.gov](http://irs.gov) website, if applicable
  2. Volunteer Income Tax Assistance (VITA)/Tax Counseling for the Elderly (TCE) at:<http://www.irs.gov/Individuals/Free-Tax-Return-Preparation-for-You-by-Volunteers>
  3. National Association of Enrolled Agents (NAEA) at 1-800-424-4339 (24 hours) or [www.naea.org](http://www.naea.org)
  4. American Institute of Certified Public Accountants (AICPA) at [www.aicpa.org](http://www.aicpa.org)