

IRM PROCEDURAL UPDATE

DATE: 01/08/2014

NUMBER: WI-21-0114-0040

SUBJECT: Tax Practitioner and Available Services Provided to Tax Practitioners Working on Client Account Related Issues

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

CHANGE(s):

IRM 21.3.10.1 - Revised PPS Overview to include instructions when assisting Tax Practitioners, re-numbered section.

1. Practitioner Priority Service (PPS) is a nationwide toll-free, account related service for all tax practitioners. PPS serves tax practitioners as the first point of contact for assistance regarding their clients' account related issues. There is no requirement for tax practitioners to use this service exclusively.
2. PPS is limited to tax practitioners (individuals and businesses) who provides tax advice, prepares income taxes or acts on the taxpayer's behalf who are calling in regards to an account related issue before the IRS. This includes Enrolled Agents, Certified Public Accountants, Attorneys, Registered/Unenrolled Return Preparer and Student Attorney/CPA, with Form 2848 or 8821, Reporting Agents with a Form 8655, or an employee of a business who provides these services with Form 8821 and PTIN.
3. Before assisting the practitioner, verify that the caller meets the qualifications stated in (2) above and is calling in regards to **an account related issue**.
If a call is received via the PPS and the caller is not a tax practitioner advise the caller that you cannot help them and to call the appropriate toll-free number, (IMF) 800-829-1040, (BMF) 800-829-4933, or refer them to one of the other resources available for customers.
4. When responding to a third party, who indicates he/she has a third party authorization on file, complete the appropriate research. Verify the tax practitioner has authorization for the tax form and period in question. See IRM 21.3.10.2, *Authentication and Disclosure Guide*, for more information on third party authorization.
5. If the caller has a Form 2848, Power of Attorney and Declaration of Representative:
 - a. And the Form 2848 is on file with designation levels A, B, C, G, H, I, K or R, assist the practitioner.
 - b. Or the caller submits Form 2848, Power of Attorney and Declaration of Representative, during the PPS call with designation levels A, B, C, G, K, or R, assist the practitioner.

- c. Or the designation level is Unenrolled Return Preparer (Level H representative) or Registered Tax Return Preparer (Level I representative), validate the preparer is eligible to represent the taxpayer by confirming that the practitioner has prepared and signed the return and the return is under Examination.
- 6. If the caller has Form 8821, Tax Information Authorization, on file or is submitting Form 8821, Tax Information Authorization, via fax, the caller must be directly assisting the taxpayer with an account related issue for PPS to assist.
- 7. If the caller has Form 8655, Reporting Agent Authorization, on file and processed to the Reporting Agents File (RAF) or is submitting Form 8655, Reporting Agent Authorization, via fax, assist the reporting agent regarding tax deposits and tax information filings to federal, state, and local governments. See IRM 21.3.9, Processing Reporting Agents File Authorizations.
- 8. The primary method for a tax practitioner to contact the service regarding client inquiries is through the PPS toll-free number. PPS toll-free incoming calls are routed to one of the designated PPS sites listed below based on account inquiry.

Sites	Type of Inquiry
Brookhaven, NY	Individual Master File (IMF)
Memphis, TN	Individual Master File (IMF)
Philadelphia, PA	Individual Master File (IMF)
Cincinnati, OH	Business Master File (BMF)
Ogden, UT	Business Master File (BMF)

- 9. The PPS toll-free number is 1-866-860-4259. The lines are available to all tax practitioners with valid power of attorney declarations, tax information authorizations or third party designee authorizations. The power of attorney or tax information authorization is either recorded on the Central Authorization File (CAF) or the valid documentation can be faxed to the toll-free assistor. The hours of service are weekdays, Monday - Friday 7:00 a.m. to 7:00 p.m., local time, with the exception of Alaska and Hawaii, which follow Pacific Time.

NOTE: Puerto Rico taxpayers receive service from 8:00 a.m. to 8:00 p.m. local time.

- 10. PPS provides the following benefits to tax practitioners:
 - a. Improves overall consistency and quality of taxpayer service.
 - b. Provides accessibility into the IRS systems.
 - c. Reduces wait time for service.

NOTE: Starting January 2, 2014, see IRM 21.1.1.6, *Customer Service Representatives (CSR) Duties*, for new tax law procedures.:

EXCEPTION: Assistors staffing the BMF PPS application will not transfer any employment tax issues to Application 25. BMF PPS assistors will answer questions relating to employment tax issues.

- d. Tax practitioners calling with **Disaster** questions/issues will be transferred to the Special Service Line #92098.

IRM 21.3.10.1.1 - Revised to include instructions when assisting Tax Practitioners, re-numbered section

1. PPS provides a number of benefits to tax practitioners, for example:
 - Locating and applying payments.
 - Explaining IRS communications, i.e., notices and letters.
 - Providing general procedural guidance and timeframes.
 - Provide Form 1099 and Form W-2 information.
 - Providing one of the self-help methods to obtain forms and/or publications; see IRM 21.3.6.4.1, *Ordering Forms and Publications*.
 - Resolving taxpayer account problems on active accounts.
 - Transcripts of taxpayer accounts (including income verification) when the tax practitioner is calling in regards to an account related issue. See IRM 21.3.10.3.4, *Transcript Requests*.
2. PPS toll-free customer service representatives (CSRs) will resolve inquiries by taking the appropriate action and providing an accurate response. CSR's should limit the tax practitioner to no more than five (5) clients per call. CSRs will provide complete and accurate information and advise tax practitioners to provide their clients with the appropriate toll-free **non-PPS** customer service number.

IRM 21.3.10.3.1 - Add IRM reference for Customer Service Representatives (CSR) Duties regarding tax law procedures

1. Tax practitioners **must** limit their inquiries to their clients' account-related issues. Explain that technical (tax law) questions are **not** answered on the PPS phone but **are** answered on the toll-free lines. See IRM 21.3.10.1, *Practitioner Priority Service PPS Overview and IRM 21.1.1.6, Customer Service Representatives (CSR) Duties* .

NOTE: If a tax practitioner calls with questions on his/her own account, verify taxpayer information per IRM 21.1.3.2.3, *Required Taxpayer Authentication*, before providing any account information and then work the inquiry.

IRM 21.3.10.3.2 (2) - Step 2 and 3 Revised instructions when assisting Tax Practitioners re-number steps

2. Follow the steps below when answering a PPS telephone call.

Step**Action**

- 1
 - Provide your title (e.g., Mr., Mrs., Ms, Miss), last name, and ID/badge number , OR your first name, last name, and ID/badge number or, if the IRS HSPD-12 (Smart ID card) is issued, use the last seven digits of your PID.

EXAMPLE: "Thank you for calling. This is [**first name and last name**]" or [**Ms/Miss/Mr. last name**]. My ID/badge number or HSPD-12 (Smart ID Card) is XXXXXXXX. How may I help you?"

- 2 Verify the tax practitioner
 - Meets criteria in IRM 21.3.10.1 (2),
 - Is calling in regards to an account related issue, and
 - The tax practitioner's has authority for the tax form and period in question.

See IRM 21.3.10.2, *Authentication and Disclosure Guide*, for more information on third party authorization.

- 3 If the inquiry does not involve an account related issue, refer the caller to appropriate toll free number stated in IRM 21.3.10.1, *Practitioner Priority Service (PPS) Overview*, or refer them one of the other resources available for customers.
- 4 If necessary, refer calls per IRM 21.3.5.4.1, *When to Prepare a Referral*.
- 5 To close the call:
 - Ensure that all issues have been addressed and the practitioner has an understanding of the actions taken or being taken.
 - Provide any educational information (e.g., forms or pubs) requested by practitioner either by ordering or providing the internet address of where they can be obtained.
 - Thank the practitioner for calling.

NOTE: Follow PPS history items procedures and address STAUP, if necessary. See IRM 21.3.10.5.3, *Creating PPS/IDRS/AMS (Accounts Management Services) History Items*.

NOTE: Always provide the practitioner with appropriate time-frames, when applicable.

IRM 21.3.10.3.4 (2) and (3) - Revised to include new information regarding transcript request

- 2. **PPS assistors will provide up to 10 transcripts per call, to authorized tax practitioners calling in regards to an account related issue. See IRM 21.3.10.1 Practitioner Priority Service (PPS) Overview**
- 3. There are several resources available for customers to obtain transcripts. If you receive a call from a practitioner who is not working on an account related issue refer them to the resources below:
 - a. Transcript Delivery System (TDS) - If the caller is registered for e-Services they may use TDS if a Form 2848 or Form 8821 is recorded on the CAF database.

NOTE: If the caller is not registered for e-services refer them to the Tax Professional page at <http://www.irs.gov/taxpros/article/1>

- b. Form 4506-T , *Request for Transcript of Tax Return* or Form 4506T-EZ, *Short Form Request for Individual Tax Return Transcript*
 - o Return and Income Verification Services (RAIVS) - Form 4506-T may be mailed or faxed to IRS following instructions provided on the Form via RAIVS which is a free service and may take up to 15 days for receipt of transcripts via USPS.
 - o Income Verification Express System (IVES) - IVES is our expedited service with a \$2.00 cost associated with each tax year requested. IVES processing timeframe is 2 business days and these requests are sent to the IVES participants via Secure Object Repository (SOR) electronically. To apply for IVES, the practitioner must register on-line through e-Services and also complete and submit Form 13803, Income Verification Express Service (IVES) Application. Refer to IRM 3.5.20.4, **IVES Processing** for more information.

CAUTION: If the transcript is going to a third party on line 5 of Form 4506-T, the requestor's (i.e., taxpayer) signature is valid for 120 days from the time the form was signed until the time IRS received the request. If the signature date exceeds the 120 days and the information is to be mailed to a third party, the request will not be honored and the Form 4506-T will be returned to the taxpayer.

IRM 21.3.10.3.6 - Add IRM reference for Customer Service Representatives (CSR) Duties regarding tax law procedures

- 1. The table below lists commonly accessed topics and corresponding links or locations.

Topic	Link/Location
Penalty	IRM 20.1

Handbook	
Freedom of Information Act	IRM 11.3.13
Tax law	IRM 21.1.1.6, <i>Customer Service Representatives (CSR) Duties</i> , for new tax law procedures. <ul style="list-style-type: none"> ○ IMF Tax Law toll-free line: 1-800-829-1040 ○ BMF Tax Law toll-free line: 1-800-829-4933
Practice before IRS and POA	<ul style="list-style-type: none"> ○ Circular 230, http://core.publish.no.irs.gov/othergov/pdf/tdcircular230-2011-08-00.pdf <i>Regulations Governing the Practice of Attorneys, Certified Public Accountants, Enrolled Agents, Enrolled Actuaries, Enrolled Retirement Plan Agents, and Appraisers before the Internal Revenue Service</i> ○ Pub. 216, http://core.publish.no.irs.gov/pubs/pdf/46290c92.pdf, <i>Conference and Practice Requirements</i> ○ Pub. 470, http://core.publish.no.irs.gov/pubs/pdf/46538a82.pdf <i>Limited Practice Without Enrollment</i> ○ Pub. 947, http://core.publish.no.irs.gov/pubs/pdf/13392d09.pdf <i>Practice Before the IRS and Power of Attorney</i>
Form 8821, <i>Tax Information Authorization</i>	Instructions for Form 8821.
Form 2848, <i>Power of Attorney and Declaration of Representative</i>	Instructions for Form 2848.

IRM 21.3.10.5 (3) & (3) d) - New address all NON-ACS account issues before transferring and Only respond to transcript request if there is an account related issue

1. For accounts assigned to ACS and/or an RO, inform the caller that the case is assigned to ACS or an RO. Address all non-ACS (non-collection) related account issues before transferring to ACS.

- a. If the sole purpose of a call is to obtain just ASED/CSED information **only** and the caller is not requesting any other account related information, the ASED/CSED **will** be provided. If the caller requests the ASED/CSED information in writing, send Letter 1692C, *Tax Account Information to Taxpayer*. For more information, see IRM 21.3.10.3.4 (17), *Transcript Request*.
- b. For cases assigned to a RO, direct the caller to the telephone number listed on the notice.

NOTE: If the caller does not have the notice available, see SERP, Who/Where, to obtain the RO group number by "TSign" and Zip/State.

- c. If the case is assigned to ACS or when the caller requests to be transferred to ACS, determine the BOD code on IDRS and transfer the caller to one of the following numbers:
 - PPS to W&I IMF - #92074
 - PPS to SB IMF or BMF - #92079

CAUTION: Transfers to #92079 is only valid from PPS call sites. Transfers to this number from non-PPS is not valid and you will receive "Invalid Transfer" response.

- TE/GE - #92265

- d. If the caller does **not** want to be transferred, honor the caller's request and:
 - Only respond to transcript or balance due request,

NOTE: Only respond to transcript request if there is an account related issue.

- Stress the importance of contacting ACS immediately to resolve the account,
- Provide the ACS toll-free number and hours of operation.

NOTE: The ACS toll-free numbers are 1-800-829-7650 (W&I) and 1-800-829-3903 (SB/SE). ACS hours of operation are Monday -- Friday from 8 a.m. to 8 p.m. local time. Alaska and Hawaii use Pacific time.

- e. Input a history on TXMOD to reflect the referral to ACS or the RO.

IRM 21.3.10.5(6) third bullet and note - Revised to refer to EIN Online Assistant.

3. For MF issues that are outside of your (the Practitioner Priority Service PPS assistors) skill levels, transfer calls to the skilled agent group:
 - o AM IMF PPS assistors transfer AM BMF PPS calls to #92187.

- AM BMF PPS assistors transfer AM IMF PPS calls to #92186.
- Requests to establish an EIN - refer caller to the **EIN Online Assistant** to obtain an EIN.

NOTE: Even if the PPS assistor is trained on assigning an EIN, the PPS assistor will refer the caller to the Online EIN Assistant to obtain an EIN.

IRM 21.3.10.5.1(4) - New instructions to honor a callers request to be transferred back into the QUEUE

4. Any telephone call/message not finalized by COB (Close of Business) becomes a written referral. Prepare Form 4442/ Form e-4442 that day. If the caller request to be transferred back into the QUEUE, honor their request.

IRM 21.3.10.5.1(5) - Removed EAR OFF from chart.

5. See the table below for category, function, and program codes to establish a control base.

Category Code	Function/Program Code	Explanation for Time Usage
PPPI	700-60040	PPS telephone calls or messages worked and closed the same day as received
PPPI	700-60041	PPS Message Line duty (Memphis only)
PPCR	700-60240	Form e-4442/4442 for Refund Inquiries
PPCC	700-60240	Form e-4442/4442 for bal-due "Collection" cases
PPCO	700-60240	Form e-4442/4442 on issues <i>other than</i> "Refund" or "Collection"
PPCM	790-60001	PPS messaging (Memphis only)