

IRM PROCEDURAL UPDATE

DATE: 01/27/2015

NUMBER: WI-21-0115-0193

SUBJECT: Completing Form 809; Accepting Cash Payments; Forms, Instructions, and Publications, Balance Due Accounts

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

CHANGE(s):

IRM 21.3.4.9 Forms, Instructions, and Publications updated procedures for FY 2015 Service Approach

1. The TAC employee will provide taxpayers with free copies of forms, instructions and publications that are stocked in the TAC. See IRM 21.3.4.9.1, *Ordering and Stocking Forms and Publications*.
2. The TAC Product List is located on the TAC Program page <http://www.publish.no.irs.gov/distsys/pod/pod.html>
3. Products listed on the TAC Product List should be ordered by TACs each year for stocking. TACs should only order the quantities needed to meet the expected demand for their TAC. Reorders will be limited to products that are IRM required or a product that supports the Service Approach.
4. TACs may only order and stock products that are on the TAC Product List, all other orders will not be fulfilled without approval from the Director of Field Assistance.

EXCEPTION: Spanish (SP) and Puerto Rico (PR) versions of items on the TAC Product List may be ordered, if needed.

5. TACs may occasionally receive educational products (i.e., EITC awareness) from other organizations that are not on the TAC stocking list. It is permissible to stock these products as well. If unsure about a specific product, contact the Area Forms Analyst.
6. If a taxpayer requests a product that is not stocked in the TAC but is available online:
 1. Inform taxpayers that they can access and download tax products on the IRS website at www.IRS.gov/forms or they can place an order for tax products at www.IRS.gov/orderforms
 2. Offer Pub 4604, *Use the Web for IRS Tax Products & Information*.

NOTE: Most libraries have computers with internet access.

3. For TACs with FSA Kiosks, offer assistance to taxpayers on how to use the FSA Kiosk to download, view, and order products not available in the TAC. For procedures on using the FSA kiosks, see IRM 21.3.4.2.2, *Facilitated Self Assistance (FSA)*.
7. If the taxpayer does not use the above options, you may offer to order the product(s) for the taxpayer using ELITE on Account Management Services (AMS). ELITE instructions can be found at http://serp.enterprise.irs.gov/databases/local-sites-other.dr/elite.dr/elite_instructions.htm and IRM 21.2.2.4.5.2, *Enterprise Logistics Information Technology (ELITE)*.

EXCEPTION: If no IDRS access, orders may be placed for taxpayers using *Forms and Publications by U.S. Mail* at <http://www.irs.gov/formspubs/page/0,,id=10768,00.html>

8. As a last option, products that are ten pages or less may be printed in the TAC and provided to the taxpayer, if there is an urgent need. For lengthy products that are more than ten pages, the TAC employee may offer to order the product for the taxpayer (see exception below). **Printing tax products in TACs should be done on a limited basis only.** Only print the pages needed. You should target the information needed to determine which pages need to be printed rather than printing the entire product. Relevant sections of publications needed to answer tax law questions may be printed if the publication is not available in the TAC.

EXAMPLE: Taxpayer has a question on paying estimated tax for their gambling winnings. Since Publication 505, *Tax Withholding and Estimated Tax*, is not on the TAC Product List, only print the relevant page on gambling winnings instead of the entire publication.

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 when it was closed, physically challenged to travel, etc.). When possible, exceptions must be approved by management.

9. 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*.

IRM 21.3.4.9.1 Ordering and Stocking Forms, Instructions, and Publications updated procedures for FY 2015 Service Approach

1. TAC employees' duties include ordering, stocking, and informing taxpayers how to obtain tax products.

2. TACs will stock forms, instructions and publications using the TAC Program page at <http://publish.no.irs.gov/distsys/pod/pod.html>
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. The following resources are used to manage tax products in the TAC:
 - a. **Balance On Hand (BOH) survey** - Conducted annually over a three-week period after filing season to determine the number of full cartons, or equivalent quantities, of remaining forms, instructions and publications in stock. A TAC alert is issued when the survey needs to be completed. Refer to the TAC Program page for instructions.
 - b. **Initial Product Order (IPO) survey** – Conducted annually over a three-week period to order initial quantities of forms, instructions and publications needed for the next Filing Season. A TAC alert is issued when the survey can be accessed and completed. TACs should order their initial quantities to meet the anticipated annual demand for products as reorders will be limited. Products are scheduled for delivery to TACs beginning in the fall. Survey information can be printed or saved as an Excel file and used to verify the quantities of initial order shipments. Refer to the TAC Program page for information and instructions.
 - 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 that are stocked in the TAC as required by the IRM or to support the Service Approach. 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 order and delivery issues. See TAC Delivery Contacts at: http://publish.no.irs.gov/distsys/pod/delivery_contact.html
5. Initial filing season products are shipped to TACs based on the quantities specified in the IPO survey. New Filing Season products should be made available to the public by the start of the calendar year (when possible).
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 locations where 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 website, when available).
8. TACs have one Order Point Number (OPN): nnnnn-6699. Only accept deliveries of boxes which have your OPN on a computer generated label.

CAUTION: If you are responsible for opening packages in your TAC, refer to IRM 21.1.3.10.8, *Suspicious Packages and Letters*. If any package looks suspicious, DO NOT OPEN IT.

9. 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 products that are not in demand for your TAC.
10. 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
The three inserts available to order are:
 - Form 13983, *Re-Stock*
 - Form 13984, *Out of Stock*
 - Form 14050, *Product Not Available Until*

NOTE: The *Product Not Available Until* insert contains a space for an estimated date (if known) when you expect to receive the product in the TAC.

11. Labels and holders for the forms racks:
 - 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.
 - See detailed labeling instructions and ordering info at http://win.web.irs.gov/field/fadocs/jobaids/Forms_Rack_Label_Procedures.pdf

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

12. ELMS Course 25456 and Document 12659, *Procedures On Ordering Forms (POOF)*, is used to train employees on these procedures.

IRM 21.3.4.12.5 Balance Due Accounts added Online Payment Agreement information

1. Assisting taxpayers in resolving their balance due account(s) is the responsibility of all TAC employees while speaking with a taxpayer. Field Assistance employees must refer to IRM 5.19.1, *Liability Collection, Balance Due*, for complete procedures.
 - o Compliance authority for FA employees is defined in IRM 5.19.1.5, *Methods of Payment*.
 - o See IRM 5.19.1.5.4.25, *SIAs Over \$25,000*, for IMF and BMF compliance cases outside of this authority.

EXCEPTION: Taxpayers with combat zone account issues have specific criteria for balance due accounts. See IRM 5.19.10.6.5.8, *Combat Zone Installment Agreement and 60 or 120 Day Agreement Requests*.

- o Also see IRM 5.19.17, *Campus Procedures for Currently Not Collectible and Offers In Compromise*.
2. Taxpayers should be offered the option of using the Online Payment Agreement (OPA) Application through www.IRS.gov/payments or an FSA kiosk (if available) if they meet the following criteria:
 - o Taxpayer’s individual income taxes, penalties and interest is \$50,000 or less
 - o Taxpayer can pay the full amount in 72 months
 - o Taxpayer has filed all required tax returns

Refer to IRM 21.2.1.60, *Online Payment Agreement (OPA)*, for additional information.

3. ACS cases (status 22) are in scope and worked in Field Assistance. If a trained employee is not available to offer assistance, refer the case in accordance with FA In-house referral procedures (see IRM 21.3.4.3.5.3.3, *In-Scope Account Referrals*).
4. If any modules are in status 22 and you do not have access to the ACS system (i.e., system down, password problems, or 5081 to gain access to the ACS system has not been approved yet), contact the ACS Support Liaison at <http://serp.enterprise.irs.gov/databases/who-where.dr/acsspt-lias.dr/acs-support.htm> for actions to take. This will allow timely input of the documentation to the taxpayer’s account in the ACS system.

If...	Then...
Taxpayer (TP) account is assigned to a Revenue Officer or other unit (Insolvency, etc.)	Refer TP to the assigned employee/office for assistance. See the Who/Where tab on SERP http://serp.enterprise.irs.gov/

TP account is not assigned on IDRS	Determine if the TP qualifies for a 60 or 120 day full pay agreement per IRM 5.19.1.5.4.24, <i>Voluntary Lump Sum Payment (VLSP)</i> .
TP qualifies for a 60 or 120 day full pay agreement	Determine if the TP can full pay within 60 or 120 days, whichever is applicable.
TP cannot full pay within 60 or 120 days, and the issues are within the services that we provide	Determine if the taxpayer meets Installment Agreement criteria. See IRM 5.19.1.5.4.5, <i>Account Statuses Affecting IAs</i> .
TP cannot full pay within 60 days or 120 days and the issues are not within the services that we provide	Determine the BOD and direct the taxpayer to contact the appropriate ACS toll-free number below. W&I: 1-800-829-7650 SB/SE: 1-800-829-3903
NOTE: These procedures apply to Full Pay within 60 or 120 day agreements that may be granted on assessed or pre-assessed balances for all individual (IMF) and business (BMF) taxpayers regardless of dollar amount.	

5. Field Assistance will continue to assist taxpayers that owe less than \$100,000, aggregate assessed balance, regardless of BOD, provided that the cases are within the scope of services that we provide.

EXCEPTION: Cases with incarceration issues will be referred to ACS. Determine the BOD and direct the taxpayer to contact the appropriate ACS toll-free number from above.

6. If IDRS is accessed during a contact (e.g., determining if an ESP amount was paid to the taxpayer) and outstanding returns and/or balances are indicated as due, complete the following actions:
 - a. Advise the taxpayer of the outstanding returns and/or balances due.
 - b. Determine if the taxpayer can file and/or full pay today; if yes, secure the outstanding returns and/or balances due and document AMS history accordingly. If the taxpayer needs to file a prior year return, direct taxpayer to alternative services to have the tax return prepared. Alternative services are VITA/TCE sites; Online services, such as, Free File, Commercial Software, and Tax Professionals/Paid Preparers.
 - c. If not, input current levy sources and document AMS history accordingly.
7. Taxpayers making a payment should be provided Pub 5034, *Making a Payment*. For information on electronic payment options, please see IRM

21.2.1.48, *Electronic Payment Options for Individuals and Business e-file Users* and IRM 21.2.1.48.1, *IRS Direct Pay*.