

INTERIM IRM PROCEDURAL UPDATE

DATE: 04/13/2012

NUMBER: WI-04-0412-0880

SUBJECT: Additional Guidance on Exam Telephone Contacts

AFFECTED IRM(s)/SUBSECTION(s): 4.19.19

CHANGE(s):

IRM 4.19.19.3.3 - Added new procedures in Paragraphs (1) (f) and (2).

1. Examination employees are required to write professional CEAS notes. Examiners must input clear and concise annotations and avoid inappropriate language not relevant to the facts and circumstances of the case.
 - a. The information must be clearly stated and not merely indicate the taxpayer called.
 - b. Summarize the call. Avoid verbatim conversation narratives.
 - c. Do not make personal observations.
 - d. Complete research to ensure the same information via action/non-action notes is being attached to all open related years for the same taxpayer.
 - e. CEAS notes are required to be input immediately. If CEAS is unavailable, all notes are required to be completed by close of business the day the system comes back up.
 - f. CEAS notes will include new telephone number information provided by the taxpayer during the call and updated on IDRS.
 - g. Phone calls are not required to be input as an IDRS history item unless instructed by special program procedures or campus specifications.
2. If the case is assigned to the examiner speaking with the taxpayer, the call information will be recorded in the work paper audit trail. CEAS notes are not required when the work paper is updated with the call information unless required by specific program procedures.

IRM 4.19.19.3.4.1 - Added new procedures in Paragraphs (2) and (3).

1. Exam employees will not be required to generate and provide customers with the Disclosure PIN on calls being transferred from AM.
2. When handling incoming calls, callers transferred from AM may provide a Call Transfer PIN to the Exam assistor. If that occurs, Exam assistors have the option of:

- a. **Securing the TIN and the Disclosure Call Transfer PIN from the caller, verifying the PIN via command code ENMOD.** ENMOD history will indicate the date and time the transfer PIN was issued. If the history indicates the PIN was provided on the same day, you can accept the PIN. If the PIN does not match, the disclosure probes will be required.
- b. **Apologizing to the caller and explaining that we must complete the disclosure process again.** If customers express strong resistance, please inform your manager of their concern.

IRM 4.19.19.3.4.2 - Added time frame for transferring calls to AM in the Transfer table in Paragraph (4). Also added hours and phone number for transferring international calls to Exam.

4. Use the Transfer table to determine the correct transfer number.

To	when issue is	use transfer number
AM	Tax Law	#92001
Monday – Friday, 7:00 a.m. – 7:00 p.m. your local time	Refunds	#92020 English #92021 Spanish
	Balance Due (non status 22)	#92010 English #92011 Spanish
ACS	Balance Due	#92080 WI English #92071 WI Spanish #92085 SB English #92076 SB Spanish
AUR	OPEN cases IRM 21.3.1.4.58(1)	#92241 WI English #92242 WI Spanish #92341 SB English #92342 SB

		Spanish
Exam	PBC 190-194	#92217 WI English #92218 WI Spanish
	PBC 295-299	#92461 SB English #92462 SB Spanish
	Frivolous Filers Hours 7:00 a.m. to 3:30 p.m. MST	866-883-0235
	Innocent Spouse Hours 7:30 a.m. to 4:00 p.m. EST	866-897-4270
	International Calls Hours 7:30 a.m. to 4:00 p.m. EST	267-941-1037 (not toll-free)
SB/SE EXAMINATION EMPLOYEE TRANSFERS ONLY	EXAM SB Employment Tax Non-Filers	#92467
	EXAM SB National Research Program	#92469
	EXAM SB EITC	#92463 FROM OGDEN ONLY
	EXAM SB SP EITC	#92464 FROM OGDEN ONLY

IRM 4.19.19.4.3 - Added new procedures in Paragraphs (3), (4), (5) and (6).

3. Person(s) requesting tax account information must have proper authorization in the form of a valid Form 2848, *Power of Attorney and Declaration of Representative* or Form 8821, *Tax Information Authorization*. For other Third Party Designations, see IRM 21.3.7.1, *What is a Third Party Authorization?* and IRM 21.1.3.3.2, *Oral Disclosure Consent/Oral TIA (Paperless F8821)*. Research must be performed on the applicable systems (i.e., CAF, IDRS, AMS) to verify that the authorization is on record.

4. Verify the Practitioner's
 - a. Authorization criteria based on his/her level of authorization, and,
 - b. Authorization for the tax period in question and Master File Tax (MFT).
5. See IRM 21.1.3.2.2, *Authorized and Unauthorized Disclosures* for information on unauthorized disclosures. Note that Form 10848, *Report of Inadvertent Disclosure of Tax and Privacy Act Information*, has been replaced with the Computer Security Incident Response Center's online form. It can be found at <http://www.csirc.web.irs.gov/incident/>.
6. When a practitioner states they are a Level H representative, in order to provide any information, the practitioner must have prepared the return and the return must be under Examination. For additional information on Level H representation verification, see IRM 21.3.7.5.6, *Unenrolled Return Preparer Level H Representative Research, Rejections and Processing*.

IRM 4.19.19.6 - Added Paragraph (2) and revised throughout the If/And/Then table, including adding Identity Theft issue at the end.

1. The following is a list of common questions along with recommended responses and references applicable to all programs. For additional issues and response suggestions, check the Project Code Search and Examination Toll-Free Procedural Guide on SERP.

If	And	Then
<p>1. Address Change</p> <p>IRM 4.19.19.2, <i>Call Requirements</i></p>	<p>Use CC ENMOD to check address on file.</p> <p>The address provided is different</p>	<p>Confirm the address is their new address</p> <p>Update address using CC ENREQ</p> <p>If different from the CEAS address, enter an Action Note on CEAS so RGS can be updated with the new address.</p> <p>NOTE: Do not take action to change addresses on accounts with a Z freeze, QRP, CI referrals or ID theft indicators.</p> <p>If the taxpayer states they did not receive a notice from Exam, refer to procedures in Item 22, No Notification from Exam, below.</p>

		See IRM 21.5.6.4, <i>Freeze Code Procedures</i> , for additional information.
2. Amended Return -- 1040X Filed	TP wants to know if 1040X received.	Review IDRS for TC 976 or TC 977 Also check for an A freeze. Check TXMOD for CIS Control #, AMS, or CIS to see if there is an electronic copy available.
	1040X recorded	If present, advise the TP their amended return will be taken into consideration.
	1040X not recorded	If less than six weeks have passed, advise taxpayer that we have no record of receiving the 1040X and to call back if they do not hear from us within 6 weeks.
		If more than six weeks have passed, advise the taxpayer to submit another signed copy. If there is an open exam, remind the TP to file the amended return with the campus conducting the examination. Provide the appropriate address for the taxpayer refer to IRM 4.19.19.8, <i>Other Contact Information</i> , for applicable SB/SE or W&I Campus Phone Numbers and Addresses.
3. Appeals Request IRM 4.19.13.14.2, Transfer to Appeals	TP requests Appeals NOTE: Some TPs are requesting Appeals upon receiving the initial contact letter. The TP must have issues (changed items) to dispute before requesting Appeals. A report must be	Tell TP if they are transferred to Appeals: <ul style="list-style-type: none"> ○ To be prepared to discuss disputed issues (report issued). ○ The request must be in writing ○ An un-enrolled preparer may not represent the TP – only witness. Remind the TP: In order to go to Appeals you must have submitted documentation. If no documentation was submitted, Appeals will return as a pre-mature referral. Refer to Pub 3498-A, <i>The Examination Process</i> , page 2.

	<p>issued identifying the specific items under review.</p> <p>The request must be made before a Statutory Notice is issued</p>	
<p>4. Area Office – Transfer to</p> <p>IRM 4.19.13.14, Transfers to Area Office Examination or Appeals Office</p>	<p>Taxpayer is requesting their case be transferred to an area office.</p>	<p>1. Advise TP that the request must be in writing.</p> <p>2. The request must document the reason and include any supporting items.</p> <p>See IRM 4.11.29.7.1 (1) (a), (f), (g), <i>Written Requests by the Taxpayer/Representative</i>.</p>
<p>5 Can't Pay</p>	<p>TP says can't pay, wants payment plan or wants deducted from next year's refund.</p>	<p>1. Refer TP to Pub 3498-A, <i>The Collection Process</i> - page 5 or the "How To Pay Your Taxes" page they received with the report.</p> <p>2. Refer to the Online Payment Agreement (OPA) Application at www.irs.gov. The tax, penalties and interest must total under \$25,000.00 to be eligible for OPA.</p> <p>Remind the TP: If the examination has not been closed, follow the instructions for “Have not received a bill”.</p> <p>NOTE: Taxpayers often confuse a report for a bill.</p>

	If they agree with changes	Advise the taxpayer to sign and return Form 4549 and any applicable waivers they received.
6. Certified - Mail - Receipt	TP wants to know if they should send documentation by certified mail.	1. Advise them that is their option. However the certified receipt only acknowledges it was received in the mail room. Using certified mail requires additional handling and will delay the receipt in our office.
	TP says they have signed receipt. AIMS does not show correspondence received.	2. Advise TP all mail is received in another department due to security. The signature is notification the mail was received in the mail room but has not been received in Examination. Allow 1 week for Exam processing. 3. Advise them once their correspondence has been assigned to an examiner, they will be contacted through the mail or by phone.
7. Credit Card Payment	TP wants to know if they can pay their balance due by credit card.	1. Advise the TP to sign and return the Form 4549 or any other applicable waivers (both signatures are needed for married filing joint returns) in order to complete action on their case Remind the Taxpayer: There is a convenience fee charged for using the service. To review the list of e-pay service providers and fees, refer to Pay Taxes by Credit or Debit Card at http://www.irs.gov/efile/article/0,,id=101316,00.html .
8. Combat Zone	TP states they were or will be deployed to a designated combat zone	Follow procedures in IRM 4.19.13.20, <i>Combat Zone</i> .

<p>9. Disaster</p> <p>IRM 4.19.13.24, <i>Disaster Relief</i></p> <p>IRM 25.16.1.8, <i>Disaster Assistance and Emergency Relief</i></p> <p>A complete index of issued Disaster Relief Memorandums, zip codes, and suspension periods of enforcement activities for each disaster can be found at the disaster web site: http://www.icce.irs.gov/fema/</p> <p>Notice 1155</p>	<p>If -O Freeze Code is not present,</p>	<p>4. Advise the TP their examination will be suspended during the disaster period.</p> <p>5. Assist the TP with Examination questions.</p> <p>6. Advise the taxpayer they can elect to continue the examination. This is beneficial if the taxpayer can provide the required documentation to no change the case and possibly release frozen credits.</p> <p>7. Ask TP if they have a new address and update ENMOD if applicable.</p> <p>8. They may be eligible to receive free tax assistance at temporary Disaster Recovery Centers in their area.</p> <p>9. Provide the Disaster toll-free number for general tax information pertaining to disasters: 1-866-562-5227.</p> <p>10. For more information the taxpayer can call the toll-free number 1-800-829-3676 and ask for a Disaster Assistance Kit.</p>
	<p>If -S Freeze Code is present,</p>	<p>1. Advise the TP their examination has not been suspended but we can allow more to respond if they were affected by the recent disaster in their area.</p> <p>2. They may be eligible to receive free tax assistance at temporary Disaster Recovery Centers in their area.</p> <p>3. Assist the TP with Examination questions.</p> <p>4. Ask TP if they have a new address and update ENMOD if applicable.</p>

<p>10. Duplicate Dependent Issues</p> <p>IRM 4.19.14.7.1, <i>Post Refund DDb Selections Duplicate TIN Program (DUPTIN)</i></p> <p>IRM 4.19.15.13, <i>Non-EITC (Earned Income Tax Credit) DUP TIN</i></p>	<p>TP claims to have physical custody by a court order, and IRS information currently available indicates that they are not the custodial parent</p>	<p>1. Explain to the taxpayer that IRS receives information from the Federal Case Register (FCR) which gets its updates from the state child support enforcement agency.</p> <p>2. Advise the taxpayer to contact the local state child support and enforcement agency to ensure the information is updated.</p>
<p>11. Exam Process</p>	<p>TP wants to know why they were selected for an examination?</p>	<p>1. Refer TP to Publication 3498-A</p> <p>2. To determine the program, ask the taxpayer what letter they received, determine the project code and query the Exam PC Database for specific information.</p>
	<p>Why did it take so long to notify the taxpayer of the problem?</p>	<p>1. Returns may be examined within 3 years from filing date.</p>
<p>12. Extension of Time Request</p> <p>IRM 4.19.13.9.6, <i>Taxpayer Requests Additional Time to Respond.</i></p>		<p>1. Ask the taxpayer if they can provide the additional information in 14 days or less, if so, allow the extension.</p> <p>2. If the taxpayer states they need more than 14 days, advise the taxpayer we can only allow up to an additional 30 days.</p> <p>3. Input a CEAS Action Note for all extension of time requests and specify the calendar date of the new suspense date. For more information see IRM 4.19.13.9.6, <i>Taxpayer Requests Additional Time to Respond.</i></p> <p>4. The taxpayer has a right to an extension even if they have received a report. Do not attempt to have them withdraw their request by stating another notice will be coming.</p>
<p>13. Fax Phone number</p>	<p>TP requests</p>	<p>1. Check the PBC on AIMS to get the correct</p>

	FAX number	<p>site.</p> <p>2. Refer to IRM 4.19.19.8, Other Contact information, for SB/SE or and WI Campus Exam phone numbers, fax numbers or and addresses.</p> <p>3. Advise the TP to put their SSN on each page.</p>
14 .Field/Area Office Cases — Case Open on AIMS in Field PBC		<p>1. Advise the taxpayer to contact the telephone number on the letter they received.</p> <p>See IRM 21.5.10-1 <i>AIMS Status Code Guide - Field Cases</i> for information on each status.</p> <p>NOTE: Field Exam cases are often not available on CEAS.</p>
15. Installment Agreement	TP wants to set up payment plan.	<p>1. Advise TP to sign and return Form 4549.</p> <p>2. Refer TP to Publication 3498-A, page 5 or the How To Pay Your Taxes page they received with the report.</p> <p>3. Refer to On-Line Payment Agreements at www.irs.gov</p>
16. Interest	TP is complaining about the interest charged.	Advise the TP interest is required by law and will continue to accrue on any unpaid tax.
17. Interim Letter	Taxpayer calls because they received an interim letter,. Letter 3500 or 3501 or acknowledgement Letter 4476.	<p>1. Advise taxpayer their correspondence has been received. Discuss the verification submitted.</p> <p>2. Apologize for any the delay and advise them once their case has been assigned to an examiner, they will be contacted through the mail or phone.</p> <p>3. Secure and update a phone number if one is not present or incorrect on ENMOD.</p>

	<p>These are computer generated letter automatically when correspondence is updated on AIMS and then at established intervals until the correspondence is reviewed and the case updated.</p>	
18. Irate Callers	<p>TP becomes angry or abusive.</p>	<ol style="list-style-type: none"> 1. Be patient 2. Don't interrupt unless the venting becomes prolonged or the taxpayer is swearing. 3. To stop the person from swearing, interrupt them firmly by saying the following or similar statement: Please excuse me, (taxpayer name). I can handle your problem, but I'm not able to handle your abusive language. Please stop your swearing so that I can continue to help you with your problem. 4. Remain calm and firm and state what you can do. 5. Advise them you will disconnect the call if they do not stop swearing and calm down.
19. Mailing Address (IRS)	<p>TP wants to know where to send their documentation.</p>	<ol style="list-style-type: none"> 1. Check AIMS to locate Service Center Primary Business Code (PBC). 2. Refer to, IRM 4.19.19.8, Other Contact Information, listing for SB/SE or W&I Campus Phone Numbers and Addresses.

		3. Remind TP to put their SSN on each page.
20. Manager – (Request to Speak to Manager)	TP requests to speak to the manager.	<p>1. Make every attempt to satisfy the TP's questions.</p> <p>2. If unable to do so, obtain information for CEAS Action note, phone number and best time(s) to call.</p> <p>3. Advise TP someone will return their call within 3 business days.</p> <p>4. If manager is available they have the option to accept the TP call.</p>
21. Non-Filers	TP asks specific questions on the non-filer program.	Follow IRM 4.19.17, <i>Non-Filer Program</i> or the <i>Exam Project Code Search</i>
22. No Notification from Exam	<p>TP says they didn't get letters/notices</p> <p>NOTE: Do not take action to change addresses on accounts with: Z freezes, QRP, CI referrals or ID theft indicators.</p>	<p>1. Ask TP if they received any correspondence from IRS.</p> <p>2. Check AMDISA to see status.</p> <p>3. Check address on ENMOD/IMFOLE</p> <p>4. If TP's address has changed, secure address information for CEAS action note. See Address Change above. Taxpayer can submit Form 8822, <i>Change of Address</i> which is available from the internet on www.irs.gov.</p> <p>5. Apologize and advise the TP the address has been updated on their account.</p> <p>k. If the taxpayer did not get the ICL, state the date the next letter and report will be issued. Identify and explain the issues under examination.</p> <p>l. If the taxpayer did not receive the letter 525 or 692 and Form 4549, the assistor will print and re-issue the last letter and report available on CEAS.</p> <p>m. If the taxpayer did not receive Letter 3219 and Form 5546, Statutory Notice of</p>

		<p>Deficiency waiver, the assistor will print and re-issue if available on CEAS. If not available on CEAS, the assistor will input an Action Note for the assigned campus to re-mail the documents.</p> <p>NOTE: Provide the taxpayer with the last date to petition Tax Court.: "Your time to petition the United States Tax Court will end on _____. (Insert or tell taxpayer last date to petition ".) However you may continue to work with us to resolve your tax matter, but we cannot extend your time to petition the United States Tax Court beyond _____. (Insert or tell taxpayer last date to petition.)" Or "Your time to petition the United States Tax Court expired on _____. (Insert or tell taxpayer last date to petition.). However, if new information is submitted, we will re-evaluate our determination accordingly."</p> <p>6. Annotate a CEAS Action Note of any change to the address to ensure RGS is updated for open AIMS cases.</p> <p>7. If the address has not changed and AIMS is open, see IRM 4.19.19.7, <i>Status Codes</i>.</p>
23. Notarized Documents	TP wants to know if they can send a notarized statement.	<p>1. Explain to the TP notarization only verifies the signature on the documents. It does not verify the information contained in the documents is correct.</p> <p>2. Explain to the TP they can send notarized statements, but it is not required.</p>
24. Other Toll-Free Numbers	TP is requesting other services	<p>See: Phone numbers and Addresses</p> <p>IRM 4.19.19.8, <i>Other Contact Information</i>.</p>
25. Operations Manager	TP is requesting to speak to the Operations Manager	<p>Explain to the TP stating "Our Operation's Manager doesn't take calls, I represent them. I am their representative. I am here to assist you."</p>
26. Payments	TP states they	<p>Advise the TP to sign the report and any</p>

	<p>want to make payments.</p>	<p>applicable waiver and return it by mail or fax to the appropriate service center. Provide information for completing the check by advising them to make the check payable to “United States Treasury” and include their name, address, social security number and tax year on the check. .</p> <p>Refer to On-Line Payment Agreements at www.irs.gov</p> <p>Advise them on-line payments are also available at Pay Taxes by Credit or Debit Card at www.irs.gov.</p> <p>Refer to Publication 3498-A, page 5.</p>
<p>27. Power of Attorney</p>	<p>If the individual on the call indicates they have a POA on file, research the Centralized Authorization File (CAF) before disclosing tax information.</p>	<p>See IRM 4.19.19.4.3, <i>Power of Attorney</i>.</p> <p>Code A Description Attorney</p> <p>B - CPA</p> <p>C - Enrolled Agent</p> <p>D - Officer of organization</p> <p>E - Full-time employee</p> <p>F - Family member</p> <p>G - Enrolled actuary</p> <p>H - Un-enrolled preparer</p>
	<p>If the individual states they have a copy of their POA which they can FAX</p>	<p>Place the caller on hold, retrieve document, and review for completeness. See IRM 21.3.7.1, <i>What is A Third Party Authorization</i>.</p> <p>Complete disclosure with caller. Answer the caller's questions and forward POA for processing in CAF unit.</p>

<p>28. Reconsideration</p> <p>Refer to IRM 4.13.2.4, <i>Reconsideration Calls Received in Exam Operation.</i></p>	<p>If TP requests audit reconsideration</p>	<ol style="list-style-type: none"> 1. Check AMDISA for AIMS Status Code 90 - case closed. Check TXMODA for any control information. 2. Advise the TP that a request must be made in writing and ONLY considered if new information is provided. 3. Any additional NEW information and documentation that was NOT previously considered must be included in the request. 4. Discuss the verification needed. 5. Provide proper mailing address and FAX phone number (site where case previously assigned). 6. Refer to Exam Operations IRM 4.19.19.8. <i>Other Contact Information</i>, for the proper fax numbers for SB /SE or W&I Campus. 7. Remind TP to put their SSN on each page..
<p>29. Refund Applied</p>	<p>TP requests refund applied to balance due.</p>	<p>Advise the TP to sign & return Form 4549.</p> <p>Explain to the TP the proposed tax/deficiency adjustments must be assessed (agreed or default) before the refund will be applied.</p>
<p>30. Refund Inquiries.</p>	<p>TP inquires on the status of their refund</p>	<p>Refer to IRM 4.19.19.6.1, <i>Refund Inquiries</i>, which provides procedures to answer these types of calls.</p>
<p>31. Repetitive Audit</p> <p>Refer to IRM 4.10.2.8.5, <i>Repetitive Examination</i></p>	<p>TP says they were audited previously</p> <p>Check for an EITC re-cert indicator, this may be the reason they are being</p>	<ol style="list-style-type: none"> 1. Ask the taxpayer if the examination is on the same issue, i.e. same child/relationship. 2. If so, determine if the case was closed as a no-change. (<i>Repetitive Audit only applies when the issue was no-changed.</i>) 3. Thoroughly research CEAS to verify and compare the tax returns to determine the audit is for the same issues, same dependents, etc. 4. If the information provided verbally by the taxpayer is proven to warrant the no change, self assign the case and close immediately.

	<p>examined again.</p> <p>EXCEPTION : Repetitive Audit procedures do not apply to Alimony, Tips, Schedule A audits, QRP/RPP, and Non-filers and Recertification cases.</p>	<p>5. If case cannot be closed immediately, obtain information to complete an action note..</p> <p>6. Obtain TP phone number and best time to call.</p> <p>7. Advise the TP someone will call them back in 3 business days.</p>
<p>32. Return Accuracy</p>	<p>The TP says they did not claim the deduction.</p>	<p>1. Advise the TP that when they signed the return, they attested to the accuracy of the information contained.</p> <p>2. If they say they did not file the return, it may be ID Theft or if their copy doesn't show the same return information then it may be preparer fraud.</p> <p>See SB/SE Fraud Link. See IRM 4.19.10.4, <i>Fraud Referrals</i>, or IRM 4.19.13.25, <i>Identity Theft</i>.</p>
<p>33. Taxpayer Advocate (TAS)</p> <p>See IRM 4.19.13.23, <i>Taxpayer Advocate (TAS) Procedures</i></p> <p>See IRM 13.1.7.2, <i>TAS Case Criteria</i></p>	<p>TP indicates a pending hardship or if there are indications the TP meets TAS referral criteria.</p>	<p>1. Refer to IRM 4.19.19.5.5, <i>Hardships</i>.</p> <p>2. Review the account information to assist the taxpayer in understanding the documentation required or status of the case.</p> <p>3. Determine if resolution can be initiated within 24 hours.</p> <p>4. Input a CEAS Action Note to document the call and taxpayer information.</p> <p>5. If resolution cannot be initiated within 24</p>

		<p>hours, complete Form 911 and tell the TP someone will contact them in 3 business days.</p> <p>6. Advise the TP they may call the TAS office at 1-877-777-4778, toll-free.</p>
	TP asks if there is a TAS web site.	http://www.irs.gov/advocate/index.html
<p>34. TEFRA – Transfer to TEFRA</p> <p>TEFRA cases are worked at BSC and OSC</p>	If Status 34,	<p>Inform the taxpayer: "I am sorry, we cannot transfer calls to that office. However, I can send them a request to ask them to contact you. May I have the best time and day for the return call?"</p> <p>NOTE: The taxpayer must be willing and able to receive call backs. No blocks on their phones.</p> <p>Then complete Form 4442, <i>Inquiry Referral</i> and route to:</p> <p>Ogden TEFRA PBC 298 Internal Revenue Service Mail Stop 4590 Attn: PCS Coordinator</p> <p>1973 N. Rulon White Blvd. Ogden , UT 84404-0049 or FAX to: 801-620-2380</p> <p>Brookhaven TEFRA PBC 295 Internal Revenue Service Mail Stop 633-1 Attn: PCS Coordinator 1040 Waverly Avenue Holtsville, NY 11742</p> <p>Or FAX to: 631-447-4448</p>
35. Transfer Call to Assigned Examiner	TP wants to speak with the examiner who reviewed their documents.	<p>1. Assist the TP with their questions to the best of your ability.</p> <p>2. Suggested statement to TP: "I am sorry we no longer have specific extensions. I can assist you by accessing your electronic case</p>

	<p>-TP is willing or able to receive call back.</p> <p>TP does not have block on phone.</p> <p>-TP has name on answering machine for message.</p>	<p>file."</p> <p>If they still insist:</p> <p>3. Advise the TP you will notify the examiner to call them by leaving them a note on the electronic case file (Action Note).</p> <p>4. Complete CEAS Action note with the taxpayer's phone number and best time to call. When possible, use a timeframe such as 1:00 to 7:00 on Friday, so it encompasses both day and night shift.</p>
36. Identity Theft	TP claims they are a victim of identity theft or no knowledge of return filed or W-2 income.	Refer to IRM 4.19.19.4.5, <i>Identity Theft Calls</i> , and IRM 4.19.13.25, <i>Identity Theft</i> .

IRM 4.19.19.3.7 - Added subsection on the PPS.

1. Practitioner Priority Services® (PPS) is a nationwide toll-free, account related service for all practitioners. PPS serves practitioners as the first point of contact for assistance regarding their clients' account related issues.
2. Effective April 2, 2012, calls received by Accounts Management on PPS will include prompts referring callers to the appropriate Program Area. Examination PPS calls will be divided between SBSE (Agent 861, Application 859) and WI (Agent Group 509).
3. The PPS toll-free number is 1-866-860-4259. The hours of service are weekdays Monday – Friday 7:00 a.m. to 7:00 p.m., local time (Alaska and Hawaii follow Pacific Time). The lines are available to all practitioners with valid power of

attorney declarations, tax information authorizations or third party designee authorizations.

- a. Hours of service for WI Exam are 8:00 a.m. – 8:00 p.m. local time. Any PPS calls routed to WI Exam before 8:00 am EST will receive the message that the office is closed and to call back during normal office hours.
4. After the caller selects Prompt 7, a submenu will allow the practitioner to self-route to the appropriate WI or SBSE Exam BOD. Since the practitioner will be self-routing, the correct BOD may not be selected and the telephone assistor will need to transfer the practitioner per IRM 4.19.19.2 (4), *Call Requirements*.
 - a. Practitioners will be calling to resolve more than one taxpayer account. The assistor will need the practitioner to provide the list of accounts to be discussed and determine BOD assignment prior to transferring the practitioner. The assistor will address the accounts for their BOD prior to transferring.
5. Assistors will limit the practitioner to no more than five (5) clients per call.
6. Person(s) requesting tax account information must have proper authorization in the form of a valid Form 2848, *Power of Attorney and Declaration of Representative* or Form 8821, *Tax Information Authorization*. See IRM 4.19.19.4.3, *Power Of Attorney*.

NOTE: If a Practitioner is calling in regards to a joint filed return and has submitted a Form 2848 or Form 8821 and is requesting information on both, (husband and wife), you must verify the representative/appointee has authorization on CAF for the husband and wife before providing any information.

7. For additional information, see the following:
 - a. IRM 21.1.3.3, *Third Party (POA/TIA/F706) Authentication*
 - b. IRM 11.3, *Disclosure of Official Information*
 - c. IRM 11.3.3, *Disclosure to Designees and Practitioners*
 - d. IRM 21.2.1.60' *Hearing Impaired Caller and TTY/TDD Equipment*
 - e. IRM 11.3.3.2.1, *Requirements for Oral Authorization*
 - f. IRM 21.3.10, *Practitioner Priority Service (PPS) and Electronic Account Resolution (EAR)*
8. **Do not refuse** to speak with a practitioner when you are unable to verify authorization. PPS assistors may do the following tasks with an **unauthorized** third party:
 - a. Discuss procedural questions not related to a specific account,
 - b. Accept information,
 - c. Take any appropriate action(s),
 - d. Advise the Practitioner that we cannot respond to them and that if anything does exist, the response would be sent to the taxpayer at the taxpayer's address of record.

IRM 4.19.19.8 - Added Bulk E-fax telephone numbers for WI campuses. Revised site fax numbers for Atlanta, and revised phone numbers for Philadelphia

1. W&I Correspondence Examination Phone Numbers/Addresses

Service Center	Andover	Atlanta	Austin	Fresno	Kansas City
PBC	190	191	192	193	194
Site Fax # (not toll-free)	978-691-6584	678-530-5656 Alternate fax numbers if primary fax is not working 678-530-6330 678-530-6391 678-530-6412	512-460-0146 Alternate fax numbers if primary fax is not working 512-460-0773 512-460-0707 512-460-0599 512-460-0097	559-456-5660	816-292-6217
Bulk E-Fax	(855) 233-8560	(855) 233-8486	(855) 235-6791	(855) 233-8481	(855) 646-6646
Address:	310 Lowell Street	4800 Buford Hwy.	3651 South IH 35	5045 E Butler Ave	Exam P-3
	Stop 826	Stop 22 -B	Stop 4103 AUSC	Stop 82	Stop 4100
	Andover, MA 05501	Chamblee, GA 30341	Austin, TX 73301	Fresno, CA 93888	Kansas City, MO 64999-0040
Site Toll-Free Number	866-897-0177	866-897-0177	866-897-0177	866-897-0177	866-897-0177

2. SB/SE Correspondence Examination Phone Numbers/Addresses

Campus	PBC	Address	Toll Free Telephone	Fax Number	Telephone Hours of Operation
Brookhaven	295	Internal	866-897-0161	1-631-447-	6:00 am to

		Revenue Service P.O. Box 9002 Holtsville , NY 11742		4448 1-631-447-4452	6:00 pm CST
Cincinnati	296	Internal Revenue Service P.O. Box 145574 Stop 8201-G Cincinnati, OH 45250	866-897-0161	1-859-669-5154 1-859-669-5186	6:00 am to 6:00 pm CS
Memphis	297	Internal Revenue Service P.O. Box 309011 AMC 8228 Memphis, TN 37501-0001	866-897-0161	1-901-395-1600 1-901-395-1620	7:00 am to 7:00 pm CST
Ogden	298	Internal Revenue Service 1973 N. Rulon White Blvd Stop 4210 Ogden, UT 84404	866-897-0161	1-801-620-2391 1-801-620-2355	8:00 am to 8:00 pm CST
Philadelphia	299	Internal Revenue	866-897-0161	1-267-941-1053	9:00 am to 9:00 p.m.

		Service Philadelphia PA 19255- 0049	International: 1-267-941- 1037 (Not Toll Free)	International 1-267-941- 1093	CST
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