

INTERIM IRM PROCEDURAL UPDATE

DATE: 10/13/2011

NUMBER: SBSE-5-1011-1635

SUBJECT: Removal of References to Large Dollar Procedures

AFFECTED IRM(s)/SUBSECTION(s): 5.19.5

CHANGE(s):

IRM 5.19.5.3.7(4) – Correction to Lien Filing Criteria

All balance due inventory is subject to having the LT39 generated, but only those cases with an aggregate assessed balance of \$10,000 or more will be reassigned to function/unit R7 with a 25 day follow-up to make a lien determination. See IRM 5.19.5.5.7.

IRM 5.19.5.5.7(1), (3), (4b) – Correction to Lien Filing Criteria

1. ACS reassigns to R7 with a 25-day follow-up accounts with an aggregate assessed balance of \$10,000 or more where the system generated an LT39, Reminder Notice. See IRM 5.19.5.3.7 for more information about the Reminder Notice program.
3. When the case appears on the follow-up date, make a lien filing determination as stated in IRM 5.19.4.5.2, and be aware of when not to file a lien as stated in IRM 5.19.4.5.3. Generally, if there has been no personal taxpayer contact and the aggregate assessed balance specified is \$10,000 or more , the determination will be to request lien filing by entering History Code FM10. If the account contains modules with an unreversed TC470, prepare Form 12636 per IRM 5.19.4.5.1(1).
4. Cases often will show some taxpayer contact. Sometimes, case resolution may be imminent. The LT39 is issued based on the number of weeks after the latest written notice to the taxpayer, plus an expired follow-up date. There may have been taxpayer contact before or after the LT39 that affects whether a lien is appropriate.
 - a. Do not file a lien if comments or history codes show taxpayer contact or a pending action suggesting the taxpayer is working with the Service to resolve the account, and the deadline for the taxpayer's commitment has not elapsed.
 - b. Do not file a lien if the aggregate assessed balance is below \$10,000.

- c. Do not file a lien if the documentation shows that the case meets any criteria in IRM 5.19.4.5.2(9) or IRM 5.19.4.5.3 for not filing one.
- d. Otherwise, request lien filing by entering History Code FM10. See IRM 5.19.4.6 for additional instructions about lien filing, particularly situations requiring uncommon procedures.