

IRM PROCEDURAL UPDATE

DATE: 01/07/2019

NUMBER: sbse-05-0119-0039

SUBJECT: 2019 IDRS and AM Updates

AFFECTED IRM(s)/SUBSECTION(s): 5.19.1

CHANGE(s):

IRM 5.19.1.2, Balance Due Overview, updated paragraph (5), stressing need to conduct research. Converted part of paragraph to a reminder. Added Exception for referrals and redirects. Inserted new paragraph (6) to direct AM employees to sections with targeted guidance for AM employees. Renumbered remaining paragraphs accordingly.

5. When a taxpayer balance due inquiry is received, it is necessary to access the account. Review the account history to help the taxpayer resolve their liability.

EXCEPTION: ACS employees are not required to access and account if it meets one of the conditions for a pre-disclosure transfer described in Exhibit 5.19.1-2, *ACS OPA Call Flow*

REMINDER: It is important you are aware of the Master File (MF) and Collection Status Codes and Definitions to determine whether you should work the account; see IRM 5.19.1.3, *Referrals or Redirect*.

6. For Accounts Management (AM) employees working incoming Balance Due calls, please refer to IRM 5.19.1.3.3, *Referrals and Redirect for AM Employees*, Exhibit 5.19.1-13, *Balance Due Research Procedures for AM Employees*, and Exhibit 5.19.1-14, *Recommended AM Balance Due Call Flow*.

IRM 5.19.1.2.2.1, ACS Call Site Instructions for Form 8821, Taxpayer Information Authorization, added tables under paragraph (4) to provide transfer guidance.

4. If the Form 8821 caller is unable to use self-help methods, (e.g., information requested is not available on transcripts or caller is ineligible to access the TDS), advise them you will transfer them to another area that can better assist them. Transfer call to the appropriate Transcript Request as follows:

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a. IMF taxpayer:

Language ...	UCCE Extension ...
English	1045
Spanish	1021

b. BMF taxpayer - Employment taxes only:

Language ...	UCCE Extension ...
English	1025
Spanish	1031

c. BMF taxpayer All other taxes:

Language ...	UCCE Extension ...
English	1030
Spanish	1031

IRM 5.19.1.2.3, Recommended ACS Call Flow, added referral to IRM 5.19.1.4.4.2 to paragraph (1). Inserted new paragraph (2), directing ACS employees to use Exhibit 5.19.1-2, ACS OPA Call Flow, or Exhibit 5.19.1-3, ACS Call Flow, as applicable.

1. After verifying disclosure and securing necessary information (best contact phone number & levy sources if needed (unless the account meets criteria in IRM 5.19.1.4.4.2(2), *Obtain and Verify Levy Sources*), remind the taxpayer of the outstanding balance(s) and ask for their proposal of payment (full payment, Short Term Payment Plan or IA).

Type of Account	Conversational Strategy
Delinquent Account	<i>"Our records indicate you have a balance due of \$_____ for tax years _____, _____ and _____ as of _____. Are you calling to full pay the account or make monthly arrangements to pay?"</i>

Follow the table below for proper resolution:

If ...	Then ...
The taxpayer proposes Short Term Payment Plan (including offset from a refund return),	See IRM 5.19.1.2.6.2.3, <i>Short Term Payment Plans - ACS, ACSS and CSCO Employees</i> , and IRM 5.19.1.6.3, <i>Short Term Payment Plan Within 120 Days</i> .
The taxpayer states he/she cannot resolve the account	The CR should set up SIA if the dollar amount the taxpayer is proposing meets

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today, but is wanting to make payment arrangements or pay on a monthly basis and they are fully compliant,	requirements. If not, the CR should follow appropriate procedures for NSIAs. See IRM 5.19.1.6.4, <i>Installment Agreements (IAs)</i> .
The taxpayer states he/she cannot resolve the account today, but is wanting to make payment arrangements or pay on a monthly basis and they are missing return(s),	Advise taxpayer that IA cannot be considered until missing returns have been filed. Advise taxpayer to submit tax returns with Form 9465, <i>Installment Agreement Request</i> , and Form 433-F, <i>Collection Information Statement</i> (if necessary). See IRM 5.19.1.6.4.7.1, <i>Requests Not Meeting Pending IA Criteria</i> . NOTE: You do not need to ask the taxpayer to submit Form 9465, <i>Installment Agreement Request</i> , if the proposed IA Terms are documented in AMS comments.
The taxpayer states that he/she cannot even afford an IA,	Determine if the taxpayer is eligible for a CNC or an OIC. See IRM 5.19.17, <i>Campus Procedures for Currently Not Collectible and Offers In Compromise</i> .
The taxpayer disagrees with the liability,	See IRM 5.19.1.4.3, <i>Determine Correct Tax Liability</i>
The taxpayer refuses to pay,	See IRM 5.19.1.6.1, <i>Taxpayer Refuses to Pay</i> .

2. ACS Employees are required to use one of the ACS Call Flows:
 - a. Follow Exhibit 5.19.1-2, *ACS OPA Call Flow*, if the taxpayer qualifies to use OPA.
 - b. If the taxpayer does not qualify to use OPA, follow Exhibit 5.19.1-3, *ACS Call Flow*.

IRM 5.19.1.3, Referrals or Redirect, added bullet for AM Employees to bullet list under paragraph (1).

1. This subsection addresses procedures on referrals and re-directs by the following categories:
 - o Referrals to Manager - All Employees
 - o For All Employees
 - o or AM Employees
 - o For TAC Office Employees
 - o For All ACS Employees

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- For Other Account Issues Requiring Referral or Redirect

IRM 5.19.1.3.2.1.1, ACS Transfer Information, added purpose statement to the beginning of paragraph (1). Inserted new row into table under paragraph (2). New row provides guidance for employees without ACS access to transfer call to ACS, even if taxpayer requests payoff.

1. An IDRS account in Collection ST 22 is under the jurisdiction of ACS. If an account includes any modules in ST 22, and you have no access to the ACS system or have not had ACS training, determine first whether the taxpayer's question is related to the ST 22 module before transferring the correspondence to the appropriate ACSS Site or the call to the appropriate ACS toll free number using the Telephone Transfer Guide
2. Address all non-ACS (non-collection) related account issues before transferring to ACS. Only transfer a call to ACS if the taxpayer has questions or issues related to the collection of the balance due. If a taxpayer cannot or does not want to be transferred to ACS, refer to (4) below.

If ...	And ...	Then ...
The taxpayer agrees with the balance due,	The purpose of the call is to request a payment arrangement or prevent collections actions, e.g., levy or NFTL,	Offer to transfer the call to ACS.
The taxpayer agrees with the balance due,	The taxpayer requests a payoff,	<ol style="list-style-type: none"> 1. Do not provide a payoff; the taxpayer's issue relates to the balance due. 2. Offer to transfer the call to ACS. <p>NOTE: The current balance due shown on a transcript may not include the total penalties and interest that will accrue until the taxpayer's balance is paid in full.</p>
The taxpayer does not agree with the amount of the balance due,	The unagreed balance due issue can be resolved on the phone, e.g., math error, payment tracer,	Complete the account actions following normal procedures.

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	penalty abatement request, etc.,	NOTE: If a balance due still remains, refer to the last row of this table.
The taxpayer does not agree with the amount of the balance due,	The unagreed balance due issue cannot be resolved on the call, e.g., Exam reconsideration, AUR issue, TDI, etc.,	Offer to transfer the call to ACS.
All account actions have been completed, e.g., math error adjustment, credit transfer, transcript order, etc.,	A balance due still exists,	<ol style="list-style-type: none"> 1. Advise the taxpayer you do not have authority to initiate a payment arrangement or prevent collection actions, e.g., levy or NFTL. <ol style="list-style-type: none"> a. Offer to transfer the call to ACS.

IRM 5.19.1.3.2.4, Revenue Officer (RO) Assignment, reorganized paragraph (2).

2. Take the following actions:

- a. If the taxpayer already has the phone number of the RO, advise the taxpayer to contact the RO directly.
- b. If the case is assigned to a specific RO, with the last two digits of the assignment codes as "01"- "99", and the taxpayer does not have the RO telephone number, provide the group phone number available on the SERP, Who/Where tab to the RO by TSIGN/ZIP/STATE site.
- c. If the case is assigned to an RO group, but not yet assigned to a specific RO (last two digits of assignment code as 00), inform the taxpayer verbally, or via Letter 86C, *Referring Taxpayer Inquiry/Forms to Another Office*, another office has jurisdiction of their account and they will contact the taxpayer when the account is assigned.

CAUTION: Advise the taxpayer it could take up to 90 days before the RO contacts them.

NOTE: Do not transfer the call or provide a direct telephone number of a revenue officer.

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- d. Inform the taxpayer it is in their best interest to make payments on the balance due to reduce the penalty and interest continuing to accrue until the balance is paid in full.

IRM 5.19.1.3.3, For AM Employees, changed title to Referrals and Redirect for AM Employees. Inserted new paragraph (1) to direct AM employees to sections with targeted guidance for AM employees. Renumbered remaining paragraphs accordingly. Updated paragraph (2) to include guidance for CNC Exception cases. Updated table under paragraph (3). Inserted new paragraph (4) that provides a table with transfer guidance for a number of situations.

1. This section provides referral and redirect guidance for AM employees who work incoming Balance Due calls. AM employees should also refer to Exhibit 5.19.1-13, *Balance Due Research Procedures for AM Employees*, and Exhibit 5.19.1-14, *Recommended AM Balance Due Call Flow*.
2. AM employees may **only** grant Short Term Payment Plans, Guaranteed IAs, SIAs \$25,000 and Under, IBTF Express IAs, and close cases under CNC Exception Processing (see IRM 5.19.17.2.1.3, *CNC Exception Processing*). If the taxpayer requests a resolution that is outside AM authority, including:
 - o SIA Over \$25,000,
 - o NSIA,
 - o PPIA, or
 - o CNC Hardship (other than CNC Exception)

transfer the call to ACS. See IRM 5.19.1.3.2.1.1, *ACS Transfer Information*, for instructions on transferring calls to ACS.

3. If an AM employee receives a call for an account including any BMF compliance issues, and they have not had BMF training, determine first whether the taxpayer's question is related to the BMF module(s) before transferring the call to ACS:

For ...	UCCE Extension ...
BMF	1085

4. Follow the table below to determine if the call needs to be transferred or referred.

If ...	And ...	Then ...
Aggregate balance due is between	Taxpayer is eligible to set up an IA using OPA. Review the IAT OPA Eligibility tool or Exhibit	a. Encourage the taxpayer to go to irs.gov to establish an IA using OPA, as appropriate per IRM 5.19.1.6.8(2), <i>Online Payment Agreements (OPA)</i> .

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\$25,001 - \$50,000,	5.19.1-12, <i>OPA Referral Criteria</i> .	b. If the taxpayer does not agree to use OPA, transfer the call to ACS. See IRM 5.19.1.3.2.1.1, <i>ACS Transfer Information</i> , for instructions on transferring calls to ACS.
Aggregate balance due is # [REDACTED] #	Intentionally left blank	Transfer to ACS as appropriate per IRM 5.19.1.4.1(7), <i>Account Actions on Referrals/Redirects</i> .
ST 22,	One or more modules on CC TXMOD A or CC SUMRY are in ST 22,	Transfer to ACS as appropriate per IRM 5.19.1.3.2.1.1, <i>ACS Transfer Information</i> , and IRM 5.19.1.4.1(7), <i>Account Actions on Referral/Redirects</i> .
ST 22,	The ST 22 module(s) appear on CC IMFOL but not on CC TXMOD A or CC SUMRY	<ul style="list-style-type: none"> a. Research the account to determine if the account was previously closed CNC. b. Follow normal balance due procedures. Taxpayer may meet criteria for normal CNC closure or IA. See IRM 5.19.1.6.4, <i>Installment Agreement (IA)</i>.
ST 22,	Caller is authorized by Form 8821, <i>Taxpayer Information Authorization</i> ,	<ul style="list-style-type: none"> a. The caller may review return or account information for the specified periods on the form, but is not authorized to act on behalf of the taxpayer (including resolving balance due accounts). b. Do not transfer call to ACS. See IRM 5.19.1.2.2.1, <i>ACS Call Site Instructions for Form 8821, Taxpayer Information Authorization</i>.
ST 24,	There are no modules in ST 22 (ACS) or ST 26 (Field),	<ul style="list-style-type: none"> a. The account case is assigned to the Queue. b. Work the account following normal collection procedures.

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		<p>NOTE: If the account has a FERDI indicator, transfer to the FERDI line per IRM 5.19.1.4.1(7), <i>Account Actions on Referral/Redirects</i>. See IRM 5.19.18.2(3), <i>Identifying FERDI Cases</i>, for information on FERDI indicators. See paragraph (2) above, for accounts with related BMF issues.</p>
Any collection status,	The TSIGN is "35XX6YYY",	<ul style="list-style-type: none"> a. The account is in a MMIA. b. Follow procedures in IRM 5.19.1.4.1(9), <i>Account Actions on Referral/Redirects</i>.
ST 26,	The TSIGN ends in "8000",	<ul style="list-style-type: none"> a. The account is assigned to Automated Substitute for Return (ASFR). b. Follow procedures in IRM 5.19.1.4.1(9), <i>Account Actions on Referral/Redirects</i>.
ST 26,	The TSIGN ends in "00",	<ul style="list-style-type: none"> a. The account is assigned to an RO group, but not yet assigned to a specific RO. b. Follow procedures in IRM 5.19.1.3.2.4(2)(c), <i>Revenue Officer (RO) Assignment</i>.
ST 26,	The TSIGN ends in "01"-"99",	<ul style="list-style-type: none"> a. The account is assigned to an RO. b. Follow procedures in IRM 5.19.1.3.2.4, <i>Revenue Officer (RO) Assignment</i>.
ST 53,	The cc is 03, 06, 09, 10, 12, 13, or 39 (See IRM 5.19.9.3.2, <i>FPLP Selection Criteria</i>),	<ul style="list-style-type: none"> a. These accounts have either been shelved or closed as CNC but collection action can still be taken, such as the Federal Payment Levy Program (FPLP). b. Follow normal balance due procedures. Taxpayer may still meet criteria for normal CNC closure or IA. See IRM

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		5.19.1.6.4, <i>Installment Agreement (IA)</i> .
ST 71,	There is a -Y freeze on the account,	a. The taxpayer has an Offer in Compromise (OIC), b. Follow the procedures in IRM 5.19.17.1.3(8), <i>OIC</i>
ST 72,	One or more TC 520 is present with Bankruptcy cc (see Document 6209, Section 11, TC 520 Closing Code Chart),	a. The taxpayer is in insolvency. b. Follow the procedures in IRM 5.19.1.5.2.1, <i>Contact Regarding Insolvency Issues</i> .
Balance involves TFRP issues - MFT 55/13,	Intentionally left blank	a. Follow normal collection procedures. b. See IRM 5.19.1.5.4, <i>TFRP</i> .

IRM 5.19.1.3.5.3.5, ACS FERDI Issues Added exception to paragraph (3).

3. FERDI Calls on TDA Status Cases - ST 22 or 24:

- Jacksonville, Seattle or Atlanta Call Sites - ACS employees at these sites should work these calls. Jacksonville is the FERDI site; Seattle and Atlanta are the FERDI backup sites. ACS employees at these sites are trained to work FERDI ACS cases.
- All other ACS Call Sites - ACS employees at all other sites should transfer calls in ST 22 or 24 to the FERDI site:

Call Site:	UCCE Extension ...
Jacksonville (FERDI)	1082

NOTE: All FERDI calls needing Spanish translators should be transferred to the Jacksonville Call Site (and its back-up sites) as shown in the table above. They will utilize OPI Service instead of a Spanish assistor.

EXCEPTION: Employees not trained to handle BMF accounts will transfer calls from FERDI taxpayers that are in-business and have unresolved collection (TDA/TDI) issues under a cross referenced EIN to telephone transfer number 1085. If the caller is no longer in business or is in-business but does not have a BMF collection issue,

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the call should not be transferred and should be handled according to normal FERDI procedures.

IRM 5.19.1.4.1, Account Actions on Referral/Redirects, updated paragraph (7)(c) to include ST 24 cases, updated note.

7. **AM Employees:** When handling an account exceeding # [REDACTED] # AAB (CC SUMRY) (IMF & BMF), transfer the call to ACS (Notice Status and ST 22):

- a. **BOD is W&I:**

Language ...	UCCE Extension
English	1080
Spanish	1071

- b. **BOD is SB/SE:**

Language ...	UCCE Extension
English	1085
Spanish	1076

- c. **FERDI Accounts (ST 22 or ST 24):** See IRM 5.19.18.2(3), *Identifying FERDI Cases*, for how to identify FERDI accounts.

Language ...	UCCE Extension
FERDI ACS	1082

NOTE: All FERDI ACS calls should be transferred per the above table, whether they are English or Spanish. The FERDI site (and its back-up sites) will utilize OPI Service instead of a Spanish assistor for Spanish calls. Please refer to IRM 5.19.1.3.3(2), *Referrals and Redirect for AM Employees*, for cases with related BMF accounts.

- d. Request for Levy Release, see IRM 5.19.4.4.10(8), *Levy Release: General Information*.

IRM 5.19.1.4.4.1, Full Compliance Check, updated Exception under paragraph (3)(c). Updated filing guidance in alpha list under paragraph (7).

3. Establish whether the taxpayer filed all returns as required in IRM 5.19.2.6.4.6, *IMF - Determining Liability*, and IRM 5.19.22.5.3, *BMF Return Delinquency Responses and Inquiries*, (or a module was closed or can be closed, with a satisfying transaction code). Individuals in business as sole

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proprietors must be in compliance with both individual and business filing requirements, including the following guidelines:

- a. If TDI modules closed with a TC 597 cc 012 or TC 598, you must satisfy these modules by securing a tax return or making a determination the taxpayer is not required to file
- b. If the taxpayer is required to file, request the returns and reverse the TDI modules with a TC 592 with no cc
- c. Determine liability to file; for IMF, see IRM 5.19.2.6.4.6, *IMF - Determining Liability*. For BMF, see IRM 5.19.22.5.3, *BMF Return Delinquency Responses and Inquiries*.

NOTE: See paragraphs (4)-(5) for procedures addressing current year returns.

EXCEPTION: AM employees - When conducting a full compliance check for BMF taxpayers and there is an open TDI module(s), AM will not perform the research required to close out the TDI. This includes taxpayers who state they are out of business or are not liable. Also, refer to IRM 5.19.1.3.3(2), *Referrals and Redirect for AM Employees*.

7. If the taxpayer is liable to file, instruct them to file as follows:
 - a. Notice Status (& ST 02): Advise the taxpayer to mail the missing return to the appropriate CSCO mailing address.
 - b. ST 22 (& ST 03): Advise the taxpayer to mail the missing return to the appropriate ACSS Site.
 - c. If the return delinquency is in ASFR, and the taxpayer has received an ASFR notice direct the taxpayer to mail the return to ASFR site's address that appears on the notice.
 - d. For all others, including accounts where it is assigned 8000 but there is no Dummy TC 150 present on the module, direct the taxpayer to mail the missing return to the appropriate address using SERP, Who/Where, Where to File - Forms and Payments.

See IRM 5.18.1.6.1(1), *ASFR Dummy TC 150*, for instructions on how to identify an ASFR started case.

IRM 5.19.1.5.3, Deceased Taxpayer, converted Note under paragraph (1)(e) to Caution. Reorganized paragraph (1)(f) and added a note that provides guidance for AM employees.

1. General processing guidelines:
 - a. Except as otherwise noted throughout the following procedures, all procedures apply to contacts by phone, correspondence, or in person. For ACS employees working R4 Inventory, use guidelines in IRM 5.19.5.7.4.2, *Decedent*, to process decedent cases.

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REMINDER: If a Decedent account includes any modules in ST 22, and you have no access to the ACS system, transfer the correspondence to the appropriate ACSS site or the call to the appropriate ACS toll free number using the Telephone Transfer Guide.

- b. Decedent procedures apply to IMF, BMF sole proprietorship, and BMF partnership accounts.
- c. All information gathered and actions taken (including NFTL determinations) on Decedent accounts are to be documented in AMS. Asset information may be documented in the AMS narrative or AMS Financial screen. If AMS is not available, document on CC ENMOD or CC TXMOD as appropriate.
- d. If at any time original documents are received, make copies and return the originals to the provider.

REMINDER: Faxes are copies and do not need to be handled as originals.

- e. See IRM 11.3.2.4.11, *Deceased Individuals*, for disclosure information on Decedent accounts. Secure Form 56, *Notice Concerning Fiduciary Relationship*, when necessary to prove the creation or termination of a fiduciary relationship. Secure authorized representative forms (Form 2848, *Power of Attorney and Declaration of Representative*/Form 8821, *Tax Information Authorization*) when necessary to verify an authorized representative.

CAUTION: A third party authorization (Form 2848, *Power of Attorney and Declaration of Representative*, Form 8821, *Tax Information Authorization*, or oral taxpayer information authorization) expires with the death of the taxpayer. An executor or administrator is appointed to act in place of the decedent and may provide a new authorization.

- f. A NFTL determination is required on **all** Decedent accounts. If personal or real property is identified during internal/external research as described below, a NFTL is to be filed. Neither a fiduciary's name nor the fiduciary's address is to appear on the NFTL. If a fiduciary's address has been added to the account:

If ...	Then ...
ST 22 account,	<ol style="list-style-type: none"> 1. Document the address of real property owned by the decedent prior to death in AMS comments. 2. If the decedent did not own real property, document the decedent's last known address in AMS comments. 3. Document that neither the fiduciary's name nor address should be used when filing the NFTL 4. Enter "FM10" twice when requesting the NFTL.

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	5. See IRM 5.19.4.5, <i>Notice of Federal Tax Lien Determinations and Filing Criteria</i> , for NFTL procedures.
Notice Status account,	<ol style="list-style-type: none"> 1. Document the address of real property owned by the decedent prior to death in AMS comments. 2. If the decedent did not own real property, document the decedent's last known address in AMS comments. 3. Enter decedent's name and the appropriate address on Form 12636, <i>Request for Filing or Refiling Notice of Federal Tax NFTL</i>, when filing the NFTL 4. See IRM 5.19.4.5, <i>Notice of Federal Tax Lien Determinations and Filing Criteria</i>, for NFTL procedures.

EXCEPTION: For AM employees: AM employees receiving contact by phone should probe the caller to determine if there is a liable surviving spouse who has the ability to pay the liability. If so, proceed using regular case processing authority and guidelines. If there is no surviving liable spouse, AM employees should input a CC STAUP 2201 to accelerate the case to ACS. The case will automatically go into the R4 inventory with a "DECD" alert so that it can be worked manually. Follow instructions in IRM 5.19.1.5.3.2, *Deceased Taxpayers - Entity Changes*, if necessary.

- g. When it becomes necessary to suspend a case while waiting for additional information that is not available during the phone contact or in correspondence:

If ...	Then ...
ST 22 account	Based on the address and BOD of the account, provide the appropriate ACSS mailing address. Enter history code "TOR4, XX,DECD" (XX = promised mailing time frame plus 15 days)
Notice status account	Based on the address and BOD of the account, provide the appropriate CSCO mailing address and enter CC STAUP 22XX (XX = promised mailing time plus 6 cycles).

- h. If procedures require the input of ACS history code TOR4 and the case is already in R4, use of history code OADT is acceptable.
- i. When sending referrals per the following procedures, include all supporting documents secured (e.g. copies of death certificate, wills, letters testamentary, Credit Bureau reports, etc.). Additionally, document research work undertaken, the NFTL determination, and attempts to contact the fiduciary on the referral.

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NOTE: Only TDA or TDA/TDI combo cases are to be referred to Advisory. Do not refer TDI only decedent accounts to Advisory.

- j. If communication is with a liable surviving party and the following decedent procedures require transfer to a Revenue Officer or referral to an Advisory Unit, document the liable party's payment ability and transfer/refer the case. IRM 5.19.1.5.3.1, *Deceased Taxpayer-Balance Due Actions*, when communicating with a liable surviving party.
- k. Normal out call procedures and requirements apply when making out calls on Decedent accounts.

IRM 5.19.1.5.8, Disaster/Emergency Relief, completely revised and reorganized.

1. When a disaster or emergency occurs, the President may declare the state a federal disaster area under the provisions of the Robert T. Stafford Disaster Relief and Emergency Assistance Act.
2. A list of regions (such as counties, parishes or other political subdivisions) impacted by a designated disaster is compiled and provided by the Federal Emergency Management Agency (FEMA). The IRS then identifies the corresponding ZIP Codes for disaster processing purposes, and provides systemic relief for taxpayers located within a covered disaster area. The IRS Disaster Assistance Program website lists IRS assistance determinations by year.
3. Taxpayers who reside outside the FEMA ZIP Code list may be able to "self-identify" that they were affected by the disaster, if they meet one of the established definitions of an affected taxpayer as listed in IRM 25.16.1.3(3), *Identification of "Covered Disaster Area", Postponement Period and "Affected Taxpayers"*.
4. **Compliance Relief:** IDRS displays a disaster-related Freeze Code (-O or -S) on impacted accounts for the duration of the disaster relief time frame.
 - a. **-O Freeze:** The -O Freeze is used for significant major disasters, and is generated by a TC 971 AC 087 on CC ENMOD. As a general rule, **no** compliance action is taken until after the relief time frame has expired. These actions include but are not limited to: sending an LT11, *Final Notice -- Notice of intent to levy and your notice of a right to a hearing (sent certified, return receipt requested)*; issuing a levy; defaulting an IA; or filing an NFTL.
 - b. **-S Freeze:** The -S Freeze is used for other federally declared disaster areas, and is generated by a TC 971 AC 688 on CC ENMOD. Impacted taxpayers are granted additional time to perform time sensitive actions. If an -S freeze is present, enforcement activities may be suspended on a case-by-case basis. These taxpayers should be provided an opportunity to defer action for a reasonable period of time.

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5. Follow specific procedures in place for the disaster or emergency. Specific procedures will be present on the IRS Disaster Assistance Program website, and are also generally distributed via email. See IRM 25.16.1, *Disaster Assistance and Emergency Relief*, for further explanations of actions required.
 - a. Follow IRM 25.16.1.8.2, *-O Freeze*, and IRM 21.5.6.4.30, *-O Freeze*, for those taxpayers affected by an *-O Freeze*, including taxpayers who self-identify.
 - b. Follow IRM 25.16.1.8.1, *-S Freeze*, and IRM 21.5.6.4.37, *-S Freeze*, for those taxpayers affected by a *-S Freeze*, including taxpayers who self-identify.
6. Collection activity potentially adverse to the taxpayer requires managerial approval.
7. Wage levies on affected taxpayers must be released. These cases will reflect ST 60 with an ALN XX08. A TC 971 AC 898 will also appear on affected modules.
8. Managerial approval is not required (unless required by current IRM procedures) for other actions agreed to by the taxpayer, such as IAs.
9. Managerial approval also is not required when the taxpayer or third party does not need to be contacted, e.g. determining a case is currently not collectible or making adjustments.
10. **CP 521**, *Installment Agreement Reminder Notice*, and **DDIA** payments will continue to be processed throughout the compliance activity suspension period (unless otherwise announced). However, missed payments during this period will **not** cause an IA to default.
 - a. If the taxpayer wants to stop (skip) a single DDIA payment, AM and FA employees should follow IRM 5.19.1.6.4.13.2, *Taxpayer Problems with DDIA*; ACS, ACSS and CSCO employees should follow IRM 5.19.1.8.6.1, *Requests to Skip a Payment*.
 - b. If the taxpayer wants to stop multiple DDIA payments, they will need to either contact the Service each month before the monthly payment request is sent to the bank, or contact their bank to suspend payments for the desired period.
 - c. If payments were suspended at the bank, to avoid possible default on their IA once the disaster freeze expires, taxpayers will need to inform their bank to allow debits to resume at least two weeks before their next payment is due.

NOTE: Please note that penalties and interest will continue to accrue on any unpaid balance.

11. Enforcement action will **not** be initiated if a deadline established prior to the disaster has been missed.
12. During and at the end of the compliance suspension period, taxpayer contacts within the designated disaster area must be made with caution and extreme sensitivity to the taxpayer's personal circumstances. Stress and fatigue are factors needing consideration, even in instances where taxpayers

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did not experience any personal, monetary or physical damage from the disaster.

- a. Begin with an assessment of the impact of the disaster on the taxpayer. This should provide an opportunity to defer action, as needed, for a reasonable period. If an affected taxpayer requests additional time to provide necessary financial statement or substantiation, it should be granted.
13. For correspondence requests from impacted taxpayers initiated prior to the disaster, suspend processing until after the expiration of the disaster declaration unless confirmed via contact with the taxpayer that they want to proceed. Leave detailed notes on AMS concerning the type of correspondence, the reason for the suspense, and if you attempted to contact the taxpayer to see if they wanted you to continue processing.
 14. Prepare Form 911, *Request for Taxpayer Advocate Service Assistance (And Application for Taxpayer Assistance Order)*, if the taxpayer meets TAS criteria and you cannot resolve the case within the "same day". See IRM 5.19.1.3.2.3(2)(e), *Taxpayer Advocate Service (TAS)*, for definition of "same day". See IRM 13.1.7.2, *TAS Case Criteria* for an explanation of what cases meet TAS criteria. See also IRM 21.1.3.18, *Taxpayer Advocate Service (TAS) Guidelines*.

IRM 5.19.1.5.21.4, ACS and FA Taxpayer Contacts on Private Debt Collection Accounts, changed title to AM, ACS and FA Taxpayer Contacts on Private Debt Collection Accounts. Added row to table under paragraph (3) for situations where a taxpayer does not agree with their liability. Reorganized row with transcript guidance.

3. If the taxpayer's account is assigned to an IRS contracted PCA and the taxpayer indicates as follows:

If ...	Then ...
The taxpayer wants to full pay their liability,	<ol style="list-style-type: none"> 1. Advise the taxpayer of available payment options per IRM 5.19.1.2.7, <i>Ways to Submit Payments</i>. 2. Provide the following: <ul style="list-style-type: none"> ▪ Pay off amount per IRM 5.19.1.6.2, <i>Can Full Pay Balance Due Now (Payoff)</i>. ▪ Applicable information for making payment by check per IRM 5.19.1.2.7.1, <i>Taxpayer Responsibilities - When Submitting Payments by Check</i>.

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The taxpayer wants to set up an IA,	Advise the taxpayer they must work directly with the PCA and provide the PCA phone number.
The taxpayer states they do not want to work with the PCA,	Advise the taxpayer to submit a written request to their assigned PCA.
The taxpayer states they don't agree with the liability,	Follow procedures in IRM 5.19.1.4.3, <i>Determine Correct Tax Liability</i> , AND advise the taxpayer they must work directly with the PCA to pay (resolve) their remaining account balance as long as account remains assigned to the PCA.
The taxpayer requests account information,	<ol style="list-style-type: none"> 1. Provide the taxpayer with the requested account information (for example: PCA phone number, balance owed, 10-digit Taxpayer Authentication Number (TAN), reason for liability, or how to correct the tax owed) 2. Use TDS when appropriate. TDS delivers tax account and return information to the taxpayer with an appropriate cover letter. See IRM 21.2.3.4, <i>TDS Transcript Delivery Methods</i>. 3. Advise the taxpayer that they must work directly with the PCA to pay (resolve) their account balance as long as account remains assigned to the PCA.
The taxpayer meets TAS referral criteria,	Follow IRM 5.19.1.3.2.3, <i>Taxpayer Advocate Service (TAS)</i> .
<p>If the taxpayer states they:</p> <ul style="list-style-type: none"> ○ Feel they are being threatened, ○ Have reason to believe they are being scammed, or ○ Have a complaint about the PCA or how the PCA is handling their account, 	<ol style="list-style-type: none"> a. Advise the taxpayer to contact the TIGTA Office of Investigations: <ul style="list-style-type: none"> ▪ Phone: 800-366-4484 ▪ Fax: 202-927-7018 ▪ After normal business hours: 800-589-3718

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IRM 5.19.1.6.3, Short Term Payment Plan Within 120 Days, updated paragraph (14).

14. AMS must be documented with the terms of filing and payment commitments; see IRM 5.19.1.2.4, *Documenting Account Actions*. Input the Short Term Payment Plan to IDRS using either Exhibit 5.19.1-4, *IDRS Input of Short Term Payment Plans, 120 Days or Less, CC IAORG for AM/ACS/ACSS/CSCO/FA*, or Exhibit 5.19.1-5, *IDRS Input of Short Term Payment Plans, 120 Days or Less, CC IAREV for AM/ACS/ACSS/CSCO/FA*.

IRM 5.19.1.6.4, Installment Agreements (IAs), updated NFTL guidance in paragraph (11)(d). Inserted new paragraph 16, with guidance on payoff requests from taxpayers on an IA.

11. **Expanded IA** – For aggregate assessed balances (AABs) (CC SUMRY balance) greater than \$50,000 and up to \$100,000 and the following types of entities:
 - o IMF
 - o BMF OOB Sole Proprietors ONLY
 - a. The minimum payment amount is determined by dividing the CC SUMRY balance by 84; however, the IA must resolve **all** balances due prior to the expiration of the CSED. CSCO, ACS, ACSS and Field Assistance employees are authorized to establish Expanded IAs. (Employees can use the IAT Compliance Suite Payment Calculator to make this determination.)
 - b. No CIS is required if paying by DDIA or PDIA. (Taxpayer must authorize DDIA or PDIA before IA is established to qualify.) A CIS is required for **all other** payment methods (with limited internal verification, as described in IRM 5.19.13.1.3, *Asset/Income/Expense Verification and Substantiation*, and Exhibit 5.19.13-2, *Verify Financial Statement*).
 - c. Managerial approval is required.
 - d. A NFTL determination is required. For pre-filing considerations, see IRM 5.19.4.5.1, *Notice of Federal Tax Lien Filing Determinations*. For NFTL filing procedures see IRM 5.19.4.5.3.1, *Before Filing NFTLs*, and IRM 5.19.4.6.1, *How to File a NFTL*. If the taxpayer objects to the NFTL filing, see IRM 5.19.8.4.16, *Collection Appeals Program (CAP) Procedures*, for CAP information.
 - e. Use 09 in the YY position of the ALN. See Exhibit 5.19.1-9, *ALNs*.

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16. **Payoff Requests:** Taxpayers may submit full payment **at any time**. If a taxpayer on an IA wants to pay off their balance, do not convert their IA to a Short Term payment plan (See IRM 5.19.1.6.3(12), Short Term Payment Plan Within 120 Days. Use CC INTST, the AMS Full Pay Calculator, the IAT Compliance Suite Payment Calculator, or CC COMPA to compute the payoff amount to the full pay date as described in IRM 5.19.1.6.2(5), Can Full Pay Balance Due Now (Payoff). For restricted interest computation, refer to IRM 20.2.1.5, Normal and Restricted Interest.

NOTE: If it has not been paid yet, advise the taxpayer of the user fee.

IRM 5.19.1.6.4.4, IMF/BMF Related Accounts, deleted Example under paragraph (3).

3. When a request for an IA involves an SSN and EIN (Sole Proprietor) or two SSNs, some years filed joint and some single, combine the AAB (CC SUMRY) of all modules. See IRM 5.19.1.2.6.3, *Installment Agreements*, for case processing authority levels. Determine if the taxpayer meets the requirements to qualify for an IA. An IMF account and related BMF account must be included in one IA. See IRM 5.19.1.6.6, *Manually Monitored Installment Agreement, MMIA*.

EXAMPLE: Partnership/Corporation/LLC - If the BMF trust fund tax balance is below \$25,000, and the entity's overall account is over \$25,000 total liability (CC SUMRY), the IBTF Express IA may **not** be granted because overall account balance exceeds \$25,000. The only entities eligible for a SIA over \$25,000 are IMF and OOB Sole Proprietors.

IRM 5.19.1.6.4.6, IA Payment Methods and User Fees (UF) Overview, updated table under paragraph (5) to reflect new OPA reinstatement/restructuring fee change for 2019.

5. The purpose of an IA User Fee is for the IRS to recover costs of the services with administering the IA program to taxpayers. United States Code 9701 – as interpreted by Office of Management and Budget Circular A-25 – provides authority for the imposition of user fees. User fees are imposed for services pertaining to the entering into and monitoring of an IA and the restructuring or reinstating of an IA. See 26 CFR. 300.1. **Current User Fee Rates:**

From	Through	Current User Fee Rates ...
...	...	
April 10, 2018,	Present,	a. Origination User Fee: Manual: <ul style="list-style-type: none"> ▪ Low-Income regular IA origination - \$43, which may be reimbursed if

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		<p>certain conditions apply (see paragraph (13) below)</p> <ul style="list-style-type: none"> ▪ Low-Income DDIA origination for DDIA entered into on or after 4/10/2018 - \$0 ▪ DDIA origination - \$107 ▪ Regular IA origination - \$225 <p>Online Payment Agreement (OPA):</p> <ul style="list-style-type: none"> ▪ OPA Low-Income Regular origination - \$43 (see paragraph (13) below) ▪ OPA Low-Income DDIA origination for DDIA entered into on or after 4/10/2018 - \$0 ▪ OPA Regular origination - \$149 ▪ OPA DDIA origination - \$31 <p>NOTE: Taxpayers must establish their IA through OPA to be eligible for the OPA user fees shown above.</p> <p>b. Reinstatement/Restructuring User Fee:</p> <p>Manual:</p> <ul style="list-style-type: none"> ▪ Low-Income regular IA reinstatement/restructuring - \$43, which may be reimbursed if certain conditions apply (see paragraph (13) below). ▪ Low-Income DDIA reinstatement/restructuring for DDIA entered into on or after 4/10/2018 - \$0 ▪ All other reinstatement/restructuring - \$89 <p>Online Payment Agreement (OPA):</p> <ul style="list-style-type: none"> ▪ Low-Income regular IA reinstatement/restructuring (may be reimbursed if certain conditions apply (see paragraph (13) below)): <ul style="list-style-type: none"> ▪ \$43 for IAs reinstated or restructured on December 31, 2018 or earlier. ▪ \$10 for IAs reinstated or restructured on January 1, 2019, or after. ▪ All other reinstatement/restructuring:
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		<ul style="list-style-type: none"> ▪ \$89 for IAs reinstated or restructured on December 31, 2018 or earlier. ▪ \$10 for IAs reinstated or restructured on January 1, 2019, or after. <p>NOTE: Taxpayers must establish their IA through OPA to be eligible for the OPA user fees shown above.</p> <p>NOTE: See IRM 21.2.1.57, <i>Online Payment Agreement (OPA) for IMF Debts</i>, and IRM 21.2.1.57.1, <i>Online Payment Agreements for Certain BMF Debts</i>, for a list of the types of revisions that can and cannot be made through OPA.</p>
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NOTE: See IRM 5.19.1.6.8, *Online Payment Agreements (OPA)*.

NOTE: IDRS will systemically determine when the new rates apply based on when the IA is processed (or accepted). Ensure the appropriate IA Acceptance Date is entered when inputting the IA. Follow instructions in:

- Exhibit 5.19.1-6, *IDRS Input of IAs, CC IAORG*,
- Exhibit 5.19.1-7, *IDRS Input of IAs, CC IAREV*, or
- Exhibit 5.19.1-8, *IDRS Input of Pre-assessed IAs and Short Term Payment Plans*.

Previous User Fee Rates:

From ...	Through ...	Previous User Fee Rates ...
January 1, 2017,	April 9, 2018,	<p>a. Origination User Fee: Manual:</p> <ul style="list-style-type: none"> ▪ Low-Income origination - \$43 (see paragraph (13) below) ▪ DDIA origination - \$107 ▪ Regular IA origination - \$225 <p>Online Payment Agreement (OPA):</p> <ul style="list-style-type: none"> ▪ OPA Low-Income Regular origination - \$43 (see paragraph (13) below) ▪ OPA Regular origination - \$149 ▪ OPA DDIA origination - \$31

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		<p>NOTE: Taxpayers must establish their IA through OPA to be eligible for the OPA user fees shown above.</p> <p>b. Reinstatement/Restructuring User Fee:</p> <ul style="list-style-type: none"> ▪ Low-Income reinstatement/restructuring - \$43 (see paragraph (13) below) ▪ All other reinstatement/restructuring - \$89
January 1, 2014,	December 31, 2016,	<p>a. Origination User Fee:</p> <ul style="list-style-type: none"> ▪ Low-Income - \$43 (see paragraph (13) below) ▪ DDIA - \$52 ▪ All others - \$120 <p>b. Reinstatement/Restructuring User Fee:</p> <ul style="list-style-type: none"> ▪ All - \$50

IRM 5.19.1.6.4.6.4, Reimbursement of User Fee for Qualifying Low-Income Taxpayers, revised and reorganized throughout to provide guidance for new UTMEP field in IA CCs.

1. The Bipartisan Budget Act of 2018 amended IRC 6159 limiting the IA user fee by providing a waiver or reimbursement of user fees to low-income taxpayers under certain circumstances. See list below. This section provides guidance on the reimbursement of user fees for qualifying low-income taxpayers that are unable to make electronic payments through a debit instrument upon completion of the IA.

NOTE: At this point, the **only** mechanism the Service has in place in which the taxpayer may agree to make electronic payments through a debit instrument is a DDIA.

2. In order to qualify for reimbursement of the user fee, taxpayers must meet the following criteria:
 - a. Entered into an IA on or after April 10, 2018. For taxpayers who are already in ST 6X, the AGREEMENT ACCEPTANCE DATE field on CC IADIS reflects the date they entered into their IA.
 - b. Be identified as low-income on IDRS. Taxpayers with a Reduced User Fee Indicator (RUF) of 1 are considered low-income and eligible for a reduced user fee. These taxpayers may also be identified by a Low-Income Indicator (LII) of 1 on CC ENMOD.
 - c. Enter into a regular IA or PPIA.

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- d. Self-identify that they are **unable** to make electronic payments through a debit instrument by entering into a DDIA.
- e. They complete the IA.

REMINDER: Taxpayers complete their IA by making **all** their *required* payments on an IA or PPIA and the account goes into ST 12. Taxpayers whose IAs terminate for failure to meet the required terms (before all required payments are made) are **not** eligible for reimbursement of their low-income user fee.

- 3. Once programming criteria has been finalized for the reimbursement of user fees for qualifying individuals, the guidance in this section will be updated. Until this programming is finalized, an extract will be run to identify accounts that qualify for reimbursement of user fees.
- 4. Beginning in January 2019, a new field will be added to IA CCs on IDRS, to record the ability to make electronic payments, for qualifying low-income taxpayers. The new field shows whether the taxpayer is Unable To Make Electronic Payments (UTMEP).
- 5. If a taxpayer does not enter into a DDIA:
 - a. **Phone or face-to-face contact:** Ask the taxpayer whether they can make electronic payments through a debit instrument by entering into a DDIA.
 - b. **IA related correspondence:** Determine whether the taxpayer self-identified that they are unable to make electronic payments through a debit instrument by entering into a DDIA. Newly revised IA forms, including Form 9465, *Installment Agreement Request*, and Form 433-D, *Installment Agreement*, have a taxpayer self-identifier checkbox present. The taxpayer should be considered self-identified if they either check the self-identifier checkbox, or otherwise state that they are unable to make electronic payments through a debit instrument by entering into a DDIA.
- 6. Follow Exhibit 5.19.1-6, *IDRS Input of IAs, CC IAORG*, Exhibit 5.19.1-7, *IDRS Input of IAs, CC IAREV*, Exhibit 5.19.1-8, *IDRS Input of Pre-Assessed IAs and Short Term Payment Plans*, to input the IA. Input the UTMEP field as follows:
 - o "Y" - Taxpayer has self-identified as unable to make electronic payments through a debit instrument by entering into a DDIA. Taxpayer will be eligible for reimbursement of the user fee upon completion of their IA.
 - o "N" - Taxpayer is able to make electronic payments through a debit instrument by entering into a DDIA, but is choosing not to. (Taxpayer did not self-identify when provided the opportunity.) The IRS has interpreted new section 6159(f) to require that a taxpayer self-identify to qualify for a reimbursement of the reduced user fee(s).
 - o Leave blank if the taxpayer was not provided the opportunity to self-identify.

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EXAMPLE: A taxpayer (meeting the criteria in paragraph (3) above) requests an IA using a current Form 9465, *Installment Agreement Request*, and marks the checkbox. The taxpayer self-identified. Enter "Y" in the UTMEP field.

EXAMPLE: A taxpayer (meeting the criteria in paragraph (3) above) requests an IA using a current Form 9465, *Installment Agreement Request*, but does not self-identify using the checkbox. The taxpayer did not self-identify. Enter "N" in the UTMEP field.

EXAMPLE: A taxpayer (meeting the criteria in paragraph (3) above) sends a letter asking for an IA and stating that they are unable to make electronic payments through a debit instrument by entering into a DDIA. The taxpayer self-identified. Enter "Y" in the UTMEP field.

EXAMPLE: A taxpayer (meeting the criteria in paragraph (3) above) requests an IA using an older Form 9465, *Installment Agreement Request*, that does not have a checkbox. The taxpayer did not self-identify, but was not provided an opportunity. Leave the UTMEP field blank.

EXAMPLE: A taxpayer (meeting the criteria in paragraph (3) above) sends a letter asking for an IA. The letter does not address whether they can make electronic payments through a debit instrument by entering into a DDIA. The taxpayer did not self-identify, but was not provided an opportunity. Leave the UTMEP field blank.

7. **Do not** question or dispute the taxpayer's response, even if the account history shows they have had a DDIA in the past.

IRM 5.19.1.6.4.20, Adding New Liability to an Existing IA, updated Exception under paragraph (3)(g).

3. You must take the following actions:
 - a. Ensure compliance with estimated tax requirements and adequacy of withholding; if estimated payments were a condition of a previous NSIA or PPIA and the taxpayer failed to keep any promise to make estimated payments, do not reinstate the NSIA or PPIA.
 - b. Prepare and send the request for rejection: IRM 5.19.1.6.4.9, *IA Rejection Criteria*.
 - c. Do not terminate the IA.
 - d. Allow the account to terminate systemically 13 cycles after default (ST 64).
 - e. Address cause and cure: see IRM 5.19.1.4.4.3, *Balance Due Taxpayer Education (Cause and Cure)*.
 - f. Update levy sources per IRM 5.19.1.4.4.2, *Obtain and Verify Levy Sources*.
 - g. Update the taxpayer address and telephone number.

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EXCEPTION: AM assistors are not required to verify or secure telephone numbers on accounts below deferral level.

h. When the IA request does not meet SIA criteria:

EXCEPTION: AM employees should follow IRM 5.19.1.3.3, *Referrals and Redirect for AM Employees*.

If ...	Then ...
Financial information is available, is less than one year old AND The taxpayer indicates no change to their financial information,	<ol style="list-style-type: none"> 1. Document AMS comments there is no change to the financial statement. 2. Forward to your manager for approval.
Financial information is available, is less than one year old AND The taxpayer indicates a change to the financial information,	<ol style="list-style-type: none"> 1. Update the financial statement with new information. 2. Request substantiation applicable to the changes if needed: IRM 5.19.13, <i>Campus Procedures for Securing Financial Information</i>. 3. Document AMS comments. 4. Forward to your manager for approval if you receive all information.
No financial information is available and you are speaking to the taxpayer,	Prepare a financial statement using AMS. IRM 5.19.13, <i>Campus Procedures for Securing Financial Information</i> .
No financial information is available and you receive correspondence,	<ol style="list-style-type: none"> 1. Prepare for rejection and request full payment of the new liability amount. 2. Enclose Form 433-F, <i>Collection/Information Statement</i>. 3. Do not terminate the IA; allow the account to terminate systemically seven cycles after default (ST 64).

- i. Managerial approval is required if the IA does not meet SIA criteria.
- j. You must make a NFTL determination if the IA does not meet SIA criteria and the AAB (CC SUMRY) is more than \$10,000.

NOTE: All modules must have a NFTL determination prior to closing the account. This includes new modules where the AAB (CC SUMRY) including prior CNCs, Notice Status, etc. is \$10,000 or more.

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EXAMPLE: If the account has 5 open modules and the AAB (CC SUMRY) is \$80,000 and is being closed as CNC, IA, etc. and the NFTL has been filed on only 4 modules and the new modules has an unpaid assessment of \$7,000 it must be included on the new NFTL. If the AAB (CC SUMRY) is \$10,000 or more and in this scenario the unpaid balance of assessment (CC SUMRY) would be \$87,000.

For additional NFTL filing information see IRM 5.19.4.5.3.1, *Before Filing NFTLs*, and IRM 5.19.4.6.1, *How to File a NFTL*. If the taxpayer objects to the NFTL filing, see IRM 5.19.8.4.16, *Collection Appeals Program (CAP) Procedures*, for CAP information.

- k. Charge the appropriate user fee. If the account is in ST 6X, then charge a revision/reinstatement user fee. If the account is in Notice Status or ST 22, 24, or 26, then charge an origination user fee. If IA is granted for a low-income taxpayer on April 10, 2018 or later, charge a Reduced user fee on a non-DDIA agreement, or waive the user fee for a DDIA. See IRM 5.19.1.6.4.6(4), *IA Payment Methods and User Fees (UF) Overview*, for a table of IA user fee rates. Also, see Exhibit 5.19.1-11, *IA User Fee Codes and Installment Agreement (IA) User Fee Codes*.
- l. Waive the fee if the account balance is below deferral, the new balance can be paid within two additional payments, or it is a Low-Income taxpayer with a DDIA and the agreement was established on 4/10/2018 or after.

IRM 5.19.1.6.4.21, VLSP, updated paragraph (5).

- 5. Inform the taxpayer if the VLSP is not received by the promised date, the IA will not be considered and provide WOEAs as applicable per IRM 5.19.1.7, *Warning of Enforcement Action and Enforced Collection*.
 - o If the VLSP is received by the target date and the account now qualifies for SIA \$25,000 and under criteria, grant the IA as noted on prior AMS comments.

NOTE: If the taxpayer made the agreed VLSP to meet SIA \$25,000 and under criteria, but the account balance still exceeds \$25,000 because the VLSP was not applied as designated, honor the taxpayer's intent and grant the agreement under SIA \$25,000 and under criteria if the other requirements are met. Document AMS.

- o If the VLSP is received by the target date and the account now qualifies for SIA over \$25,000 criteria, grant it.

NOTE: If the taxpayer made the agreed VLSP to meet SIA criteria, but the account balance still exceeds \$50,000 because the VLSP was

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not applied as designated, honor the taxpayer's intent and grant the agreement under SIA \$25,000 criteria if the other requirements are met. Document AMS.

- If the VLSP is received as agreed by the target date and the account is a NSIA or PPIA, follow instructions in IRM 5.19.1.6.4, *Installment Agreements (IAs)*, or IRM 5.19.1.6.5, *PPIAs*.
- If the VLSP is not received by the target date, send the case to Independent Review. See IRM 5.19.1.6.4.9, *IA Rejection Criteria*.

IRM 5.19.1.6.8.2, OPA User Fees, updated table under paragraph (2) to reflect new OPA reinstatement/restructuring fee change for 2019. Updated second note under paragraph (2).

2. Effective January 1, 2017, new IA user fees were introduced for taxpayers who establish IAs through OPA.

From ...	Through ...	Current User Fee Rates ...
January 1, 2017, - as amended by the Bipartisan Budget Act of 2018,	Present,	<ul style="list-style-type: none"> a. OPA Origination User Fee: <ul style="list-style-type: none"> ▪ OPA Low-Income Regular - \$43 (see IRM 5.19.1.6.4.6(13), <i>IA Payment Methods and User Fees (UF) Overview</i>) ▪ OPA DDIA Low-Income - \$ 0 (for DDIAs granted on 4/10/2018 or after) ▪ OPA Regular - \$149 ▪ OPA DDIA - \$31 b. Reinstatement/Restructuring User Fee: <ul style="list-style-type: none"> ▪ Low-Income - (See IRM 5.19.1.6.4.6(13), <i>IA Payment Methods and User Fees (UF) Overview</i>) <ul style="list-style-type: none"> ▪ \$43 for IAs reinstated or restructured on December 31, 2018 or earlier. ▪ \$10 for IAs reinstated or restructured on January 1, 2019, or after. ▪ Low-Income DDIA reinstatement/restructuring (for IAs granted on 4/10/2018 or after) - \$ 0 (OPA does not

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		<p>currently allow DDIA revisions. See note below table.)</p> <ul style="list-style-type: none"> ▪ All other reinstatement/restructuring - <ul style="list-style-type: none"> ▪ \$89 for IAs reinstated or restructured on December 31, 2018 or earlier. ▪ \$10 for IAs reinstated or restructured on January 1, 2019, or after.
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NOTE: Taxpayers **must** establish their IA through OPA to be eligible for the OPA user fees shown above.

NOTE: OPA does not currently allow DDIA revisions. This includes adding a liability, changing a payment date, payment amount, updating a routing or account number, or changing an existing DDIA to a regular IA. The ability to make DDIA revisions will be added to OPA in a future programming update. See IRM 21.2.1.57, *Online Payment Agreement (OPA) for IMF Debts*, and IRM 21.2.1.57.1, *Online Payment Agreements for Certain BMF Debts*, for a list of the types of revisions that can and cannot be made through OPA.

Exhibit 5.19.1-2, ACS OPA Call Flow, updated parameters in table under paragraph (8), paragraph (16), and note under paragraph (17).

ACS employees taking incoming phone calls **must** use the following call flow:

Suggested Questions/Statements	Corresponding Research/Actions
<p><i>"Thank you for calling the Internal Revenue Service. My name is Mr./Ms. _____. My ID number is _____."</i></p> <p><i>"Please briefly tell me the purpose of your call today."</i></p> <p><i>"Are you calling for an installment agreement on your personal income tax?"</i></p>	<ol style="list-style-type: none"> 1. Target the caller's question by paraphrasing to ensure you identified the issue. 2. If appropriate, advise the taxpayer of available self-help online options. <ol style="list-style-type: none"> a. Revise payment due dates and/or amounts on an existing non-DDIA installment agreement if the agreement meets SIA criteria. b. Add new assessed balances to an existing IA

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	<p>if the agreement meets SIA criteria.</p> <ul style="list-style-type: none"> c. Revise an existing IA to a DDIA. d. Caller authorized via Form 8821, <i>Taxpayer Information Authorization</i>, requesting a transcript: Follow IRM 5.19.1.2.2.1, <i>ACS Call Site Instructions for Form 8821, Taxpayer Information Authorization</i>. <p>3. If the caller is unable to access OPA because of too many unsuccessful attempts, ask the taxpayer to wait until the next day and try again. If the taxpayer forgot their user name or password, ask them to follow the prompts on the Log In screen.</p> <p>CAUTION: Do not request or use a taxpayer's user name and/or password. Do not attempt to login to Secure Access for the taxpayer.</p> <p>4. Determine if you need to transfer the call. (Pre-Disclosure):</p> <ul style="list-style-type: none"> a. Spanish <ul style="list-style-type: none"> •W&I: 1071 •SB/SE 1076 b. Current year refund. Follow IRM 5.19.1.3.5.3.2, <i>Refund Inquiries</i>. c. BMF call, if you are not BMF trained. Follow IRM 5.19.1.3.5.3.6, <i>BMF Taxpayer</i>. <p>NOTE: If the taxpayer asks about Passport Certification, refer to IRM 5.19.1.5.19, <i>Passport Certification in Case of Certain Tax Debts</i>.</p>
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	<p>NOTE: If the taxpayer is assigned to a PCA, refer to IRM 5.19.1.5.21, <i>Private Debt Collection</i>.</p>
<p>"May I have the Taxpayer Identification Number you are calling about?"</p>	<ol style="list-style-type: none"> 1. Input SSN or EIN into AMS to pull up entity screen to begin the disclosure process. 2. Determine if IMF or BMF entity. <ol style="list-style-type: none"> a. IMF: If the account is IMF, complete disclosure per IRM 5.19.1.2.2, <i>Disclosure Overview, Verifying Identity of Contact Party</i>, and IRM 21.1.3.2.3, <i>Required Taxpayer Authentication</i>. b. BMF: If the account is BMF, complete disclosure per IRM 21.1.3.2.3(7), <i>Required Taxpayer Authentication</i>. <p>NOTE: Follow IRM 21.1.3.2.4, <i>Additional Taxpayer Authentication</i>, when appropriate.</p> <ol style="list-style-type: none"> 3. Determine if you need to transfer the call. (Post-Disclosure) Follow IRM 5.19.1.3.5, <i>For All ACS Employees</i>.
<p>"What is your best contact phone number?"</p>	<ol style="list-style-type: none"> 1. Ask the taxpayer for their best contact number. 2. For more information, see IRM 5.19.1.4.2, <i>Taxpayer Information</i>.
<p>"May I have the name of your current source of income?"</p> <p>"Do you have any other sources of income?"</p> <p>"May I have the name of your current bank or financial institutions?"</p>	<ol style="list-style-type: none"> 1. Ask the taxpayer for levy sources. See IRM 5.19.1.4.4.2, <i>Obtain and Verify Levy Sources</i>. <p>NOTE: If a taxpayer is self-employed, unemployed or disabled enter that information in the account history <i>only</i>. Do not add as a levy source.</p>

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<p><i>"Do you do business with any other banks or financial institutions?"</i></p>	<p>REMINDER: When <i>obtaining</i> new levy sources from taxpayers (or their authorized representative), attempt to secure the address or utilize National Levy Source Directory (NLSD).</p> <p>It is not necessary to confirm the address when <i>verifying</i> levy sources. See IRM 5.19.4.3.6, <i>Obtain, Verify and Update Levy Sources</i>.</p>
	<ol style="list-style-type: none"> 1. Determine the appropriate call flow: <ol style="list-style-type: none"> a. If the taxpayer is calling for an IMF installment agreement, continue to the next paragraph for OPA pre-screening. b. If the taxpayer is calling for a BMF, Combo or Other Collection Issue, refer to call flow guidelines in Exhibit 5.19.1-3, <i>ACS Call Flow</i>, paths A- Bal Due Only, B- Combo cases, & C – Related IMF/BMF accounts.

1. Only **IMF** cases where the taxpayer meets SIA criteria should be referred to OPA. Take the following actions:
2. Run the IAT Eligibility tool. If the IAT Eligibility tool is not available, review the OPA Referral Criteria in Exhibit 5.19.1-12, *OPA Referral Criteria*, to determine whether the taxpayer is eligible to use OPA.

NOTE: The OPA Referral Criteria listed in Exhibit 5.19.1-12, *OPA Referral Criteria*, is not an all-inclusive list of ineligibility account conditions.

3. Use the If/Then table below to take the next action:

NOTE: Payroll Deduction Agreements (PDIAs) cannot be processed through OPA.

NOTE: POA callers will not be referred to OPA.

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NOTE: During IDRS downtime, OPA cannot be accessed. Follow procedures in IRM 5.19.5.4.11, *Telephone Techniques and Communication Skills*, and assist the taxpayer to the extent the available systems will allow.

If ...	Then ...
Taxpayer meets OPA referral criteria and does not have an exclusion,	Use the following table to advise the taxpayer to go online to establish the IA using OPA.
Taxpayer meets OPA Referral Criteria, but encounters difficulty establishing an OPA log-in,	Verify the taxpayer is using the address from the most recently processed tax return and correct filing status. Refer to IRM 21.2.1.57, <i>Online Payment Agreement (OPA) for IMF Debts</i> .
Taxpayer meets OPA Referral Criteria, but is unsuccessful establishing an IA using OPA,	<ol style="list-style-type: none"> 1. Advise caller that not all taxpayers may be able to use OPA. 2. Apologize for any difficulty they experienced using the OPA application. 3. Work with the taxpayer to establish the IA.
Taxpayer meets OPA Referral Criteria but a credit transfer or adjustment is required,	Work with the taxpayer to establish the IA following IRM 5.19.1, <i>Balance Due</i> , guidance.
TP does not meet OPA referral criteria,	Follow Exhibit 5.19.1-3, <i>ACS Call Flow</i> .

4. If the taxpayer is not able to use OPA to establish an installment agreement and expresses a concern about paying a higher user fee, then advise them of the following:

Advise ...
To <i>eliminate</i> the user fee, qualified taxpayers can set up a short-term agreement to a Short Term Payment Plan of up to 120 days or less. This can be done using the OPA application.
If the taxpayer needs an installment agreement, the IRS is required to charge a user fee (the user fee structure is based on the IRS's cost of providing each type of installment agreement and the taxpayer's income level).

5. For taxpayers who meet low-income guidelines and establish an agreement *on or after 4/10/2018*:

If ...	Then ...
Low-income taxpayer agrees to make electronic payments	Origination user fee is waived.

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through a debit instrument by entering into a DDIA,	
Low-income taxpayer is unable to make electronic payments through a debit instrument by entering into a DDIA,	Origination user fee of \$43.00 is charged, which will be reimbursed upon completion of the agreement.
Low-income taxpayer agrees to revise/reinstate to a DDIA,	Reinstatement/revision user fee is waived.
Low income taxpayers revises/reinstates but cannot revise to or reinstate a DDIA,	Reinstatement/revision user fee of \$43.00 is charged, which will be reimbursed upon completion of the agreement.

NOTE: Applicable forms/pubs are in process of revision to include a self-identification check box for acknowledging the inability to make electronic payments through a debit instrument.

6. Refer taxpayers to OPA using the following table:

If ...	Suggested Questions/Statements/Actions ...
Taxpayer meets OPA referral criteria and does not have an exclusion,	<p><i>"Mr. /Mrs. _____, based on the balance you owe, you qualify for an installment agreement, which you may be eligible to set up online. If I set up a regular installment agreement the setup fee is \$225, however if you go online and setup a direct debit installment agreement from your bank account the setup fee is \$31. The Online Payment Agreement application, similar to other online bill pay services, offers the following advantages:"</i></p> <p>4. <i>"Fast, easy and secure way to establish a payment plan,"</i></p> <p>5. <i>"Instant notification of approval and print confirmation of your agreement,"</i></p> <p>6. <i>"Save on the setup fee."(See SERP, IRM Supplements, Installment Agreement (IA) User Fees & Codes).</i></p> <p>NOTE: Do not ask the TP for a payment proposal. The TP will be prompted in OPA to enter an amount. OPA will advise the TP of the minimum acceptable amount.</p>

7. If the taxpayer agrees to use OPA,

REMINDER: Not all taxpayers are eligible to use OPA.

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Suggested Questions/Statements/Actions ...
Advise the taxpayer, <i>"Simply go to www.irs.gov/OPA to get started. You will need to provide your email address to apply online. For a Direct Debit Installment Agreement, be sure to have your banking information with you, routing number and account number. You must go online and input your installment agreement within 48 hours; You'll need your filing status from your last filed return and the address we confirmed earlier. Be sure to use the SSN that appears first on the balance due tax return."</i>
If you updated the address during the call , ask them to wait until the next day to use OPA and use the updated address provided today.
Warn of enforcement action as applicable. See IRM 5.19.1.7, <i>Warning of Enforcement Action and Enforced Collection</i> .
Document AMS with comments indicating the TP agreed to use OPA, e.g., "OPAGREE".

8. For ACS status cases, input the following literal as appropriate:

If ...	Then ...
No modules with a final notice date and levy source present,	"TOE2,21,OPAGREE"
One or more modules with a final notice date and levy source present,	"TOE3,21,OPAGREE"
Case is already in an "E" Enforcement function/unit,	"OADT,21,OPAGREE"
No levy source is present,	"TOI4,21,OPAGREE"

9. If the AAB is over \$50,000 and the taxpayer agrees to make a Voluntary Lump Sum Payment (VLSP), follow IRM 5.19.1.6.4.21, *VLSP*. Encourage the taxpayer to use DirectPay to make the payment.
10. **Levy Release:** If there is an outstanding levy, advise the taxpayer the wage levy will be released upon verification of an IA. If economic hardship exists, follow existing procedures in IRM 5.19.4.4.10(5)(j), *Levy Release: General Information, for Release of Levy*. Establish the agreement per guidance in IRM 5.19.1, *Balance Due*.
11. If the taxpayer does not agree to use OPA, follow Exhibit 5.19.1-3, *ACS Call Flow*.
12. If the taxpayer makes a payment proposal at any time during the discussion that meets Pending IA criteria, take the following actions:
13. Input TC 971 AC 043. See IRM 5.19.1.6.4.7, *Pending IA Criteria*.
14. Advise the taxpayer of the user fee.
15. Document AMS with terms/amount of proposed agreement; and annotate "OPAGREE" in AMS comments as the reason for not inputting IA at time of the call.
16. For ACS cases, input "TOP5,21,GREE".

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EXCEPTION: When there is an outstanding levy, on an ACS case, that needs to be released, send case to "P5" with 2 day follow-up to allow for the 48 hour deadline for the caller to use OPA; use the literal "OPALEVY".

17. For notice status cases, input CC STAUP 2200, if no **CP 504**, *Final Notice - Balance Due*, input CC STAUP 2201, and CC ASGNI /CC ASGNB "0120", where "01" = ACS TDA/TDI Suspense File, and "20" = Potential ACS IA.

NOTE: ACS Function/Unit "P5" has been established for OPA cases requiring follow-up.

NOTE: For FERDI accounts with no levy, input OADT and leave in current inventory. Input "OADT,21,OPAGREE".

18. ACS Function/Unit "P5" contains pending IAs and cases that may require a release of levy. Expired cases in "P5" should be reviewed daily by the sites. Use the table below to take the next action:

If ...	Then ...
<p>Account is in ST 60 on IDRS, NOTE: The account may contain the literal "OPALEVY", NOTE: Case will fall off ACS over weekend processing.</p>	<p>a. Determine if wage levy was released by ACSS during OPA MAR list processing. b. If not, release the wage levy per IRM 5.19.4.4.10, <i>Levy Release: General Information</i>. c. Fax the Release of Levy (ROL) if fax number is available. d. Update AMS comments.</p>
<p>Account is not in Status 60 but AMS reflects proposed IA that meets SIA criteria, and contains unreversed TC 971 AC 043 with the literal "OPALEVY" or "OPAGREE",</p>	<p>a. Input the IA based on the information provided in AMS history. NOTE: If AMS does not contain enough information to establish the IA, make an outcall. If unable to make outcall, issue LT24 & reassign "TOR5, 30,IAPND". b. Send an IA confirmation letter, per IRM 5.19.1.6.4.12, <i>Input of IA</i>. c. Input "TOCO, 30,OPAMUNL" on ACS status cases to indicate the agreement was manually</p>

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	<p>input after taxpayer previously agreed to use OPA and did not.</p> <p>NOTE: When the literal "OPALEVY" is present, release the wage levy, per IRM 5.19.4.4.10, <i>Levy Release: General Information</i>. Fax the ROL if fax number is available.</p>
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Exhibit 5.19.1-3, ACS Call Flow, removed hyperlink to Telephone Transfer Guide from paragraph (3) in first row of table, and replaced with hyperlink to IRM 5.19.1.3, Referrals and Redirect. Updated example tax years throughout.

ACS employees taking incoming phone calls **must** use the following call flow:

Suggested Questions/Statements	Corresponding Research/Actions
<p><i>"This is Mr./Ms. _____. My ID number is _____. May I have the Taxpayer Identification Number you are calling about today? How may I help you?"</i></p>	<ol style="list-style-type: none"> 1. Input SSN or EIN into AMS to pull up entity screen to begin the disclosure process. 2. Determine if IMF or BMF entity. <ol style="list-style-type: none"> a. If the account is IMF, complete disclosure per IRM 5.19.1.2.2, <i>Disclosure Overview: Verifying Identity of Contact Party</i>, and IRM 21.1.3.2.3, <i>Required Taxpayer Authentication</i>. b. If the account is BMF, complete disclosure per IRM 21.1.3.2.3(7), <i>Required Taxpayer Authentication</i>. <p>NOTE: Follow IRM 21.1.3.2.4, <i>Additional Taxpayer Authentication</i>, when appropriate.</p> <p>NOTE: If a third party caller is authorized on a Form 8821,</p>

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	<p><i>Tax Information Authorization, see IRM 5.19.1.2.2.1, ACS Call Site Instructions for Form 8821, Taxpayer Information Authorization.</i></p> <p>3. Determine if call is regarding a collection issue.</p> <ol style="list-style-type: none"> If not, transfer call per IRM 5.19.1.3, <i>Referrals or Redirect.</i> If yes, proceed.
"What is your best contact phone number?"	<ol style="list-style-type: none"> Ask the taxpayer for their best contact number. For more information, see IRM 5.19.1.4.2, <i>Taxpayer Information.</i>
<p>"May I have the name of your current source of income?"</p> <p>"Do you have any other sources of income?"</p> <p>"May I have the name of your current bank or financial institutions?"</p> <p>"Do you do business with any other banks or financial institutions?"</p>	<ol style="list-style-type: none"> Ask the taxpayer for levy sources. See IRM 5.19.1.4.4.2, <i>Obtain and Verify Levy Sources.</i> <p>NOTE: If a taxpayer is self-employed, unemployed or disabled enter that information in the account history <i>only</i>. Do not add as a levy source.</p> <p>REMINDER: When <i>obtaining</i> new levy sources from taxpayers (or their authorized representative), attempt to secure the address or utilize National Levy Source Directory (NLSD). It is not necessary to confirm the address when <i>verifying</i> levy sources. See IRM 5.19.4.3.6, <i>Obtain, Verify and Update Levy Sources.</i></p>
"Mr./Mrs. _____, please tell me the reason for your call today."	<ol style="list-style-type: none"> Ask taxpayer for the reason they are calling.

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<p><i>"May I place you on hold while I research your account?"</i></p> <p><i>"Thank you for holding while I researched your account."</i></p>	<p>2. If you must place the taxpayer on hold while researching an inquiry, provide the reason for placing the taxpayer on hold, ask for permission and wait for a response. Advise the taxpayer of the promised wait time and return to the taxpayer within that time frame. For further information, IRM 5.19.5.4.11(10), <i>Telephone Techniques and Communication Skills</i>.</p> <p>NOTE: When placing the taxpayer on hold, use the hold feature, not the mute feature. Do not unplug from the teleset.</p> <p>3. When researching the taxpayer's account, begin by reading the most current AMS History first.</p> <p>NOTE: If extensive history is available, try to target AMS History from the last six months.</p> <p>NOTE: If the taxpayer asks about Passport Certification, refer to IRM 5.19.1.5.19, <i>Passport Certification in Case of Certain Tax Debts</i>.</p> <p>NOTE: If the taxpayer is assigned to a PCA, refer to IRM 5.19.1.5.21, <i>Private Debt Collection</i>.</p>
<p><i>"Mr./Mrs. _____, my research shows you have filed all required returns."</i></p> <p><i>"Mr./Mrs. _____, my research shows that we have not received a return from you</i></p>	<p>1. Complete Full Compliance Check. See IRM 5.19.1.4.4.1, <i>Full Compliance Check</i>.</p> <p>EXCEPTION: This step is not required if the case history shows a full</p>

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<p>for tax year 2016. Can you file the return today?"</p> <p>"Mr./Mrs. _____, my research shows that no Estimated Tax Payments were received for tax year 2018. You stated that you did not know you were required to make them. I will mail Pub 505, Tax Withholding and Estimated Tax, to you. It will tell you how to make Estimated Tax Payments. By making these payments, you can ensure you pay sufficient tax through the year as you earn it."</p>	<p>compliance check was completed within the last 30 days.</p> <p>2. Complete Cause and Cure. See IRM 5.19.1.4.4.3, <i>Balance Due Taxpayer Education (Cause and Cure)</i>.</p> <p>EXCEPTION: This step is not required if the case history shows cause and cure was previously documented and there are no new delinquencies.</p> <p>3. Identify the cause of the liability.</p> <p>4. When research has been completed, address research findings. Follow Path A, Path B or Path C as appropriate for the taxpayer's account.</p>
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Path A - Balance Due Only:

a. IMF Accounts:

Suggested Questions/Statements	Corresponding Research/Actions
<p>"Mr./Mrs. _____, are you calling to full pay or make arrangements today?"</p> <p>"Yes, we can allow you time to pay your balance due 60 days from today."</p> <p>"As we discussed, you agreed to full pay your account no later than _____. Your balance as of that date will be \$_____."</p>	<p>1. If there is an unresolved balance due on the account, ask the taxpayer if they can resolve it.</p> <p>2. If taxpayer agrees to full pay or a Short Term Payment Plan, give appropriate payoff amount (up to 120 days) & follow procedures in either information, see IRM 5.19.1.6.2, <i>Can Full Pay Balance Due Now (Payoff)</i>, or IRM 5.19.1.6.3, <i>Short Term Payment Plan Within 120 Days</i>, as appropriate.</p>

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	<p>NOTE: For FERDI accounts, refer to If/Then table in IRM 5.19.18.5.10, <i>Telephone Contact Procedures</i>, if taxpayer agrees to a Short Term Payment Plan.</p> <p>3. Document all account actions on AMS, recap conversation with taxpayer and close call.</p> <p>NOTE: ACS/ACSS employees should use the appropriate AMS Checklist.</p>
<p><i>"In order to evaluate your ability to pay, we need to request financial information from you. This could result in our filing a Notice of Federal Tax Lien to protect the government's interests."</i></p> <p><i>"If you do not meet all the terms of the agreement, we can cancel it and take enforcement action to collect the amount you owe. Enforcement action could include filing a lien against your property or a levy on your wages or bank account(s)."</i></p>	<p>1. If taxpayer advises you in the beginning that they cannot make any arrangements, probe the taxpayer for possible resolution (IA, CNC, OIC, etc.) and use normal guidelines outlined in IRM 5.19.1.6, <i>Methods of Payment</i>.</p> <p>NOTE: When speaking with the taxpayer, and the account is being CNCd, you are not required to advise them of the terms and conditions of a CNC, unless the taxpayer asks. This is because the required confirmation letter will provide this information.</p> <p>2. Provide WOEAs when required. See IRM 5.19.1.7, <i>Warning of Enforcement Action and Enforced Collection</i>.</p> <p>3. Document all account actions on AMS, recap</p>

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	<p>conversation with taxpayer and close call.</p> <p>NOTE: ACS/ACSS employees should use the appropriate AMS Checklist, including inputting the appropriate ACS History Codes.</p>
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NOTE: If you send Letter 278C, *Offer in Compromise; Forms Requested*, with either Form 656-B, *Offer in Compromise (Booklet)*, or Form 656-L, *Offer in Compromise (Doubt as to Liability)*, you are **not** required to provide the terms & conditions of an OIC unless taxpayer requests it. This is because the Letter 278C, *Offer in Compromise; Forms Requested*, will provide this information.

b. BMF Accounts:

Suggested Questions/Statements	Corresponding Research/Actions
<p>"Mr./Mrs. _____, we granted an installment agreement for your company. The payment amount is \$_____ and is due on the _____ of each month. The first payment is due on _____."</p> <p>"Mr./Mrs. _____, we granted an installment agreement for you. Your payment amount is \$_____ and is due on the _____ of each month. Your first payment is due on _____."</p> <p>"We charge a \$_____ user fee to cover the cost of providing installment agreements. The fee will be deducted from your first payment."</p> <p>"If you do not meet all the terms of the agreement, we can cancel it and take enforcement action to collect the amount you owe. Enforcement action could include filing a lien against your property</p>	<ol style="list-style-type: none"> 1. If account meets SIA criteria for In-Business, Non Trust Fund, and Form 1120, U.S. Corporation Income Tax Return, criteria in IRM 5.19.1.6.4.3, <i>IA Requirements - In Business, Non Trust Fund, and/or Form 1120, U.S. Corporation Income Tax Return Only</i>, grant the IA. 2. If agreement meets IBTF criteria, follow the instructions in IRM 5.19.1.6.4.2, <i>IA Requirements IBTF Express Agreement</i>. <p>REMINDER: Taxpayers must meet the dollar criteria at the time the IBTF Express IA is granted. The entire liability may not exceed \$25,000 (AAB) when the request is made.</p>

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<p>or a levy on your accounts receivable(s) or bank account(s)."</p>	<p>REMINDER: The taxpayer must enroll in a DDIA for any IBTF Express Agreements with an AAB between \$10,000 and \$25,000.</p> <p>NOTE: All IBTF Express agreements require manager approval.</p> <ol style="list-style-type: none"> 3. If the taxpayer requests to make a lump sum payment in order to meet IBTF Express Agreement criteria, follow the instructions in IRM 5.19.1.6.4.2.1, <i>Lump Sum Payment for IBTF Express ONLY</i>. 4. If the taxpayer's balance exceeds BMF authority, follow the instructions in IRM 5.19.1.6.4.5(10)-(11), <i>Account Statuses Affecting IAs</i>. 5. If an IA is granted, advise taxpayer of payment amount, payment due date and user fee. Tell the taxpayer they will receive a letter confirming terms and payment information. <p>NOTE: When speaking with the taxpayer, you are not required to advise them of any other IA conditions, unless the taxpayer asks. This is because the required confirmation letter will provide this information. Provide appropriate mailing addresses for DDIA and PDIA forms.</p> <ol style="list-style-type: none"> 6. Provide WOEAs when required. See IRM 5.19.1.7, <i>Warning of Enforcement</i>
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	<p><i>Action and Enforced Collection.</i></p> <p>7. Document all account actions on AMS, recap conversation with taxpayer and close call.</p> <p>NOTE: ACS/ACSS employees should use the appropriate AMS Checklist, including inputting the appropriate ACS History Codes.</p>
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Path B – Combo Cases:

Suggested Questions/Statements	Corresponding Research/Actions
<p><i>"Mr./Mrs. _____, you requested an installment agreement to pay your 2016 liability, but our records do not show that we received Form _____ from you for tax year 2017. It's important that you file your 2017 return as soon as possible, because you do not qualify for an installment agreement until all required returns are filed."</i></p>	<p>1. If taxpayer requests an IA and has missing returns:</p> <ol style="list-style-type: none"> a. Determine if taxpayer is not liable to file TDIs or unfiled returns. If so, proceed with closing actions. Follow procedures in IRM 5.19.2.6.4.6, <i>IMF - Determining Liability</i>. If these actions bring taxpayer into compliance, then follow procedures in Path A above. b. If taxpayer is liable to file TDIs or unfiled returns, advise taxpayer that an IA cannot be considered until missing returns have been filed. Set a deadline for the taxpayer to submit the required tax returns, Form 9465, <i>Installment Agreement Request</i>, and Form 433-F, <i>Collection/Information Statement</i> (if necessary). Provide address, take appropriate follow-up

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	<p>actions and allow necessary follow-up time.</p> <p>EXCEPTION: You do not need to ask the taxpayer to submit Form 9465, <i>Installment Agreement Request</i>, when they file their required returns if IA Terms are documented in AMS comments.</p> <p>c. Determine if TDIs should be opened for tax periods with missing returns. See IRM 5.19.2.6.4.6, <i>IMF - Determining Liability</i>.</p> <p>2. Document all account actions on AMS, recap conversation with taxpayer and close call.</p> <p>NOTE: ACS/ACSS employees should use the appropriate AMS Checklist.</p>
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Path C - Related IMF and BMF Accounts: When both in business sole proprietor trust fund taxes and IMF taxes are involved, work per the IMF and BMF-TDA/TDI Paths above as appropriate. Follow the instructions in IRM 5.19.1.6.4.4, *IMF/BMF Related Accounts*.

REMINDER: Combine the AAB (CC SUMRY) of **all** balance due modules on the related accounts. Use the combined balance to determine if the taxpayer meets the applicable IA requirements.

REMINDER: Related IMF and BMF accounts **must** be included in one IA.

Exhibit 5.19.1-4, IDRS Input of Full Pay Agreements, 120 Days or Less, CC IAORG for AM/ACS/ACSS/CSCO/FA, updated CC format and paragraph (13) with new UTMEP field. Renumbered remaining paragraphs accordingly.

When inputting a Short Term Payment Plan within 120 days on an account for which there is no prior IA or Short Term Payment Plan within 120-day information on IDRS, CC IAGRE defaults to CC IAORG. Use the template and instructions below for

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correct input of Short Term Payment Plans within 120 days, or refer to Exhibit 2.4.30-3, *Command Code IAORG*.

IAORG XXX-XX-XXXX XXXX

1. AGREEMENT LOCATOR NO

2. AGREED BALANCE DUE > 3. <ZIP CD> 4. <LTR IND

5. >>PMT AMTS 6. USER FEE CD 7. USER FEE PAID

8. PAYMENT DATE > 9. ORIGINATOR CODE 10. PPIA IND 11. RUF1

12. >><PAYMENT DUE CYCLES 13. <UTMEP/REIM USER FEE

14. AGREEMENT REVIEW DATE> 15. <AGREEMENT ACCEPTANCE DATE

16. <ASSESS IND> 17. <AGR D SKIP

18. <REMIND SUP> 19. <REVIEW SUP> 20. <DFLT SUP

CR TIN><NC><ASSESS IND

CR TIN><NC><ASSESS IND

CR TIN><NC><ASSESS IND

**<EFT IND> <BK ACCT TYPE><BK CUSTOMER NAME
<BANK NUMBER><BK ACCT NUMBER> <CHECK DIGIT
<BANK NUMBER><BK ACCT NUMBER> <CHECK DIGIT**

<PAYEE PRIM NAME

<PAYEE CONT NAME

<PAYEE CARE OF NAME

<PAYEE STREET

<PAYEE CITY ST ZIP

1. AGREEMENT LOCATOR NO: ALN. Enter "9999".
2. AGREED BALANCE DUE: Auto-populated; no action necessary.
3. ZIP CD: Leave blank.
4. LETTER IND: Enter "N"; no systemic letter generates.

NOTE: Always use CC LETER to send confirmation Letter 681C, *Proposal to Pay Later Accepted*, manually.

5. PMT AMTS: Payment Amounts. Enter the full pay amount, per CC INTST, or the AMS Full Pay Calculator, in the first payment field. Leave the second and third payment amounts blank.
6. USER FEE CD: User Fee Code. For the correct user fee code; See Exhibit 5.19.1-11, *IA User Fee Codes*.

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NOTE: Remember, Short Term Payment Plans are **not** IAs; therefore, these taxpayers are not liable for a user fee.

- 7. USER FEE PAID: Enter "W".
- 8. PAYMENT DATE: Enter the date the payment is due.

NOTE: Only "01" - "28" are valid dates. If the payment due date is the 29th through the 31st day of the month, enter "01".

- 9. ORIGINATOR CODE: Required entry. For the correct originator code; See Exhibit 5.19.1-10, *IA Originator Codes*.
- 10. PPIA IND: PPIA Indicator. Enter "0".
- 11. RUFI: Reduced User Fee Indicator (RUFI). Auto-populated; no action necessary. This field identifies whether the taxpayer qualifies for a waiver or reimbursement of the Reduced Use Fee Origination Amount. As of January 2008, taxpayers meeting the established low-income criteria are identified systemically. These taxpayers are identified by a Low-Income Indicator (LII) of 1 on CC ENMOD.

NOTE: Remember, Short Term Payment Plans are **not** IAs; therefore, these taxpayers are not liable for a user fee.

- 12. PAYMENT DUE CYCLES: Identifies the cycle the payment is due.
 - a. Determine the cycle of the actual full pay date.

NOTE: If using "01" for the Payment Date, because the true payment date is the 29th through the 31st of the month, enter the cycle in which the first of the next month falls.

- b. Enter this cycle for the first payment due cycle.
 - c. Leave the second and third payment due cycles blank.
- 13. UTMEP/REIM USER FEE: Leave blank; not applicable for Short Term Payment Plan. (New field available 01/2019.)
- 14. AGREEMENT REVIEW DATE: Identifies the date the agreement will be reviewed. Leave blank; IDRS will determine the correct review date.
- 15. AGREEMENT ACCEPTANCE DATE: Current date is generated; no change is necessary.
- 16. ASSESS IND: Assessment Indicator. Indicates whether or not a new assessment will suspend the agreement.

If ...	Then ...
An anticipated assessment, such as Examination, AUR, or a current year return not yet posted, posts to IDRS within ten weeks for unassessed modules	Enter "1" NOTE: If entering "1", enter a history item on AMS recording pre-assessed modules and their balances to be included in the agreement

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There are no anticipated assessments	Enter "0"
--------------------------------------	-----------

17. AGRD SKP: Agreed Skip. Indicates whether or not the taxpayer can skip a payment. Enter "0". No skip is permitted on Short Term Payment Plans.
18. REMIND SUP: Suppress Reminder Notice indicator. Indicates whether or not the reminder notice should be suppressed. Enter "1".
19. REVIEW SUP: Review Suppression. Used to suppress the future review of the IA as described in item "13" above. Enter "1".
20. DFLT SUP: Default Notice Suppression. Indicates whether or not the default notice should be suppressed. Enter "1".

Exhibit 5.19.1-5, IDRS Input of Full Pay Agreements, 120 Days or Less, CC IAREV for AM/ACS/ACSS/CSCO/FA, updated CC format and paragraph (14) with new UTMEP field and input instructions. Renumbered remaining paragraphs accordingly.

When inputting a Short Term Payment Plan within 120 days agreement on an account for which there is prior IA or Short Term Payment Plan within 120 days information on IDRS, CC IAGRE defaults to CC IAREV. Use the template and instructions below for correct input of Short Term Payment Plans within 120 days, or refer to the Exhibit 2.4.30-5, *Command Code IAREV*.

IAREV XXX-XX-XXXX XXXX REV ACT> 1.<
2. AGREEMENT LOCATOR NO
3. AGREED BALANCE DUE> 4. <ZIP CD> 5. <LTR IND
6. >>PMT AMTS 7. USER FEE CD 8. USER FEE PAID
9. PAYMENT DATE> 10. ORIGINATOR CODE 11. PPIA IND 12. RUF1
13. >><PAYMENT DUE CYCLES 14. <UTMEP/REIM USER FEE
15. AGREEMENT REVIEW DATE> 16. <AGREEMENT ACCEPTANCE DATE
17. <ASSESS IND> 18. <AGRD SKIP
19. <REMIND SUP> 20. <REVIEW SUP> 21. <DFLT SUP

CR TIN><NC><ASSESS IND

CR TIN><NC><ASSESS IND

CR TIN><NC><ASSESS IND

<EFT IND> <BK ACCT TYPE><BK CUSTOMER NAME
<BANK NUMBER><BK ACCT NUMBER> <CHECK DIGIT
<BANK NUMBER><BK ACCT NUMBER> <CHECK DIGIT

<PAYEE PRIM NAME

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<PAYEE CONT NAME

<PAYEE CARE OF NAME

<PAYEE STREET

<PAYEE CITY ST ZIP

1. REVIEW ACTION: Enter "1"
2. AGREEMENT LOCATOR NO: ALN. Enter "9999"
3. AGREED BALANCE DUE: Auto-populated; no action necessary.
4. ZIP CD: Leave blank
5. LETTER IND: Enter "N"; no systemic letter generates

NOTE: Always use CC LETER to send confirmation Letter 681C, *Proposal to Pay Later Accepted*, manually.

6. PMT AMTS:

If ...	Then ...
Full payment is due between 60 and 70 days	<ol style="list-style-type: none">a. Use CC INTST or the AMS Full Pay Calculator to compute the payoff amount to the full pay date.b. Enter the payoff amount (including any applicable user fee amount) in the first payment amount field.c. Leave the second and third payment amount fields blank.
Full payment is due between 71 and 120 days	<ol style="list-style-type: none">d. Enter \$25.00 in the first payment amount field.e. Use CC INTST or the AMS Full Pay Calculator to compute the payoff amount to the full pay date.f. Enter the payoff amount (including any applicable user fee amount) in the second payment amount field.g. Leave the third payment amount field blank.

7. USER FEE CD: User Fee Code. For the correct user fee code, see Exhibit 5.19.1-11, *IA User Fee Codes*.

NOTE: Remember, Short Term Payment Plans are not IAs; therefore, these taxpayers are not liable for a user fee.

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EXCEPTION: If the account is ST 6X, and the required user fee is not yet paid, see IRM 5.19.1.6.4.19(8), *Revision/Reinstatement of IAs*

- 8. USER FEE PAID: Enter "W".
- 9. PAYMENT DATE: Enter the date the payment is due

NOTE: Only "01" - "28" are valid dates. If the payment due date is the 29th through the 31st day of the month, enter "01".

- 10. ORIGINATOR CODE: Identifies the originator of the agreement.

If ...	Then ...
Any module is in ST 6X	No action necessary.
No module is in ST 6X	Input the appropriate Originator Code. For the correct originator code; see Exhibit 5.19.1-10, <i>IA Originator Codes</i> .

NOTE: IDRS will not allow any entry in this field if any module is in ST 6X. IDRS will allow an entry in the field if no modules are in ST 6X and a new agreement is being entered.

- 11. PPIA IND: PPIA Indicator. Enter "0"
- 12. RUFI: Reduced User Fee Indicator (RUFI). Auto-populated; no action necessary. Identifies whether the taxpayer qualifies for a waiver or reimbursement of the Reduced User Fee Origination Amount. As of January 2008, taxpayers meeting the established low-income criteria are identified systemically. These taxpayers can be identified on:
 - o CC IADIS (RUFI = 1)
 - o CC ENMOD (Low-Income Indicator (LII) of 1)
 - o Approved Form 13844, *Application For Reduced User Fee For Installment Agreements*

NOTE: Remember, Short Term Payment Plans are **not** IAs; therefore, these taxpayers are not liable for a user fee.

- 13. PAYMENT DUE CYCLES: Identifies the cycle the payment is due.

If ...	Then ...
Full payment is due between 60 and 70 days	a. Determine the cycle of the actual full pay date. NOTE: If using "01" for the Payment Date, because the true payment date is the 29th through the 31st of the month, enter the cycle in which the first of the next month falls.

	<p>b. Enter this cycle for the first payment due cycle.</p> <p>c. Leave the second and third payment due cycles blank.</p>
Full payment is due between 71 and 120 days	<p>a. Determine the cycle of the actual full pay date.</p> <p>NOTE: If using "01" for the Payment Date, because the true payment date is the 29th through the 31st of the month, enter the cycle in which the first of the next month falls.</p> <p>b. If full payment is due:</p> <ul style="list-style-type: none"> ▪ In 71 through 98 days, subtract 4 cycles. ▪ In 99 through 120 days, subtract 8 cycles. <p>c. Enter result as the first payment due cycle.</p> <p>d. Enter the cycle of the actual full pay date as the second payment due cycle.</p> <p>e. Leave the third payment due cycle blank.</p>

14. UTMEP/REIM USER FEE: Leave blank; not applicable for Short Term Payment Plan. (New field available 01/2019.)
15. AGREEMENT REVIEW DATE: Identifies the date the agreement will be reviewed. Leave blank; IDRS will determine the correct review date.
16. AGREEMENT ACCEPTANCE: Current date is generated; no change is necessary.
17. ASSESS IND: Assessment Indicator. Indicates whether or not a new assessment will suspend the agreement

If ...	Then ...
An anticipated assessment, such as Examination, AUR or a current year return not yet posted, will post to IDRS within ten weeks for unassessed modules	<p>Enter "1"</p> <p>NOTE: If entering "1", enter a history item on AMS recording unassessed modules and their balances to be included in the agreement</p>
There are no anticipated assessments	Enter "0"

18. AGRD SKP: Indicates whether or not the taxpayer can skip a payment. Enter "0". No skip is permitted on Short Term Payment Plans.

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EXCEPTION: If the payoff date is more than 10 weeks from the current cycle, enter "1". This will allow a skip of the first payment(s) of \$25.00.

19. REMIND SUP: Suppress Reminder Notice indicator. Indicates whether or not the reminder notice should be suppressed. Enter "1".
20. REVIEW SUP: Review Suppression. Used to suppress the future review of the IA as described in item "14" above. Enter "1".
21. DFLT SUP: Default Notice Suppression. Indicates whether or not the default notice should be suppressed. Enter "1".

Exhibit 5.19.1-6, IDRS Input of IAs, CC IAORG, updated CC format and paragraph (13) with new UTMEP field and input instructions. Renumbered remaining paragraphs accordingly.

When inputting an IA on an account for which there is no prior IA or Short Term Payment Plan within 120 days information on IDRS, CC IAGRE defaults to CC IAORG. Use the template and instructions below for correct input of IAs, or refer to Exhibit 2.4.30-3, *Command Code IAORG*.

IAORG XXX-XX-XXXX XXXX

1. AGREEMENT LOCATOR NO

2. AGREED BALANCE DUE> 3. <ZIP CD> 4. <LTR IND

5. >>PMT AMTS 6. USER FEE CD 7. USER FEE PAID

8. PAYMENT DATE> 9. ORIGINATOR CODE 10. PPIA IND 11. RUF1

12. >><PAYMENT DUE CYCLES 13. <UTMEP/REIM USER FEE

14. AGREEMENT REVIEW DATE> 15. <AGREEMENT ACCEPTANCE DATE

16. <ASSESS IND> 17. <AGRD SKIP

18. <REMIND SUP> 19. <REVIEW SUP> 20. <DFLT SUP

21. CR TIN> 22. <NC> 23. <ASSESS IND

CR TIN><NC><ASSESS IND

CR TIN><NC><ASSESS IND

**24. <EFT IND> <BK ACCT TYPE><BK CUSTOMER NAME
<BANK NUMBER><BK ACCT NUMBER> <CHECK DIGIT
<BANK NUMBER><BK ACCT NUMBER> <CHECK DIGIT**

25. <PAYEE PRIM NAME

26. <PAYEE CONT NAME

27. <PAYEE CARE OF NAME

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28. <PAYEE STREET

29. <PAYEE CITY ST ZIP

1. AGREEMENT LOCATOR NO: ALN. For the correct ALN, see Exhibit 5.19.1-9, *ALNs*.
2. AGREED BALANCE DUE: Auto-populated; no action necessary.
3. ZIP CD: ZIP Code. Identifies taxpayer's ZIP Code.

If ...	Then ...
Sending a systemic IA confirmation letter	Enter the taxpayer's five digit ZIP Code
Not sending a systemic IA confirmation letter	Leave blank.

4. LETTER IND: Indicates whether or not Letter 3217C, *Installment Agreement Accepted; Terms Explained*, should generate through input of CC IAORG.

If ...	Then ...
Sending an English systemic IA confirmation letter	Enter "E"
Sending a Spanish systemic IA confirmation letter	Enter "S"
Not sending a systemic IA confirmation letter	Enter "N" NOTE: "N" will not generate a systemic letter. If the IA has issues not addressed by the Letter 3217C, <i>Installment Agreement Accepted; Terms Explained</i> , send Letter 2273C, <i>Installment Agreement Accepted - Terms Explained</i> , (or other appropriate letter). See IRM 5.19.1.2.5, <i>Balance Due Outgoing Correspondence Guidelines</i> . NOTE: Always input an "N" when inputting a CTLV. No letter is necessary.

5. PMT AMTS: Payment Amounts. Enter the monthly payment amount in the first field; use the second and third payment amounts for IAs with scheduled increased or decreased payment amounts.
6. USER FEE CD: User Fee Code. For the correct user fee code, see Exhibit 5.19.1-11, *IA User Fee Codes*.

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7. USER FEE PAID: For the correct user fee paid code, see Exhibit 5.19.1-11, *IA User Fee Codes*.
8. PAYMENT DATE: Enter the day of each month payments are due

NOTE: Only "01" - "28" are valid dates.

9. ORIGINATOR CODE: Required entry. For the correct originator code, see Exhibit 5.19.1-10, *IA Originator Codes*.
10. PPIA IND: PPIA Indicator.

If ...	Then ...
A PPIA	Enter "2"
Not a PPIA	Leave blank

11. RUFI: Reduced User Fee Indicator (RUFI). Auto-populated; no action necessary. Identifies whether the taxpayer qualifies for a waiver or reimbursement of the Reduced Use Fee Origination Amount. As of January 2008, taxpayers meeting the established low-income criteria are identified systemically. These taxpayers are identified by a Low-Income Indicator (LII) of 1 on CC ENMOD.
12. PAYMENT DUE CYCLES: Identifies the cycle the payment is due. The first payment due cycle must be present; enter at least 4 - 8 cycles from current cycle. The second and third cycles are optional.

NOTE: DDIAs require a minimum of 5 cycles from the current cycle. However, the timing of the payment may cause IDRS to require a different number of cycles (for example, 6 cycles). Document AMS history if this occurs.

13. **UTMEP/REIM USER FEE**: Identifies whether a low-income taxpayer, as defined in Section 6159(f), has self-identified as unable to make electronic payments through a debit instrument by entering into a DDIA. Indicates taxpayer's eligibility for reimbursement of the user fee after completion of the IA. (New field available 1/2019.)

REMINDER: This field will only allow an entry if the IA Acceptance Date is 4/10/2018 or later, RUFI = "1", **and** EFT = "0". This field will not update if the RUFI = "0", or EFT = "1".

- "Y" - Taxpayer has self-identified as unable to make electronic payments through a debit instrument by entering into a DDIA. Taxpayer will be eligible for reimbursement of the user fee upon completion of their IA.
- "N" - Taxpayer is able to make electronic payments through a debit instrument by entering into a DDIA, but is choosing not to. (Taxpayer did not self-identify when provided the opportunity.) The IRS has interpreted new section 6159(f) to require that a taxpayer self-identify to qualify for a reimbursement of the reduced user fee(s).

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- o Leave blank if the taxpayer was not provided the opportunity to self-identify.

NOTE: See IRM 5.19.1.6.4.6.4(6), *Reimbursement of User Fee for Qualifying Low-Income Taxpayers*, for more information.

14. AGREEMENT REVIEW DATE: Identifies the date the IA will be reviewed.

If ...	Then ...
IA,	Leave blank; the correct review cycle will be generated.
PPIA,	Enter 104 cycles from the current cycle.

15. AGREEMENT ACCEPTANCE DATE: Current date is generated. Identifies the date the IA was accepted. This is the date the computer uses to determine any failure to pay penalty rate.

If ...	Then ...
The agreement is immediately input upon acceptance,	No change to the generated date is necessary.
The agreement is NOT immediately input upon acceptance, EXAMPLE: The agreement is accepted, but sent to another location for input	Change to the agreement acceptance date (cannot be greater than current date, or more than six months prior to current date); Format is YYYYMMDD

NOTE: The agreement acceptance date is not necessarily the date the request was received from the taxpayer; it is the date you have all information needed and make the determination the request is acceptable.

16. ASSESS IND: Assessment Indicator. Indicates whether or not a new assessment will suspend the IA.

If ...	Then ...
An anticipated assessment, such as Examination, AUR or a current year return not yet posted, posts to IDRS within ten weeks for unassessed modules	Enter "1" NOTE: When entering "1", enter a history item on AMS recording unassessed modules and their balances to be included in the IA
There are no anticipated assessments	Enter "0"

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17. AGRD SKP: Agreed Skip. Indicates whether or not the taxpayer can skip a payment.

If ...	Then ...
A CTLV or PDIA	Enter "0"
Not a CTLV or PDIA	Leave blank

18. REMIND SUP: Suppress Reminder Notice indicator. Indicates whether or not the reminder notice should be suppressed.

If ...	Then ...
A CTLV	Enter "1"
Not a CTLV	Leave blank

19. REVIEW SUP: Review Suppression. Used to suppress the future review of the IA as described in item "13" above; enter as follows:

If ...	Then ...
A BMF PPIA	Enter "6"
An IMF PPIA	Enter "5"
Not a PPIA	Enter "1"

20. DFLT SUP: Default Notice Suppression. Indicates whether or not the default notice should be suppressed.

If ...	Then ...
A CTLV	Enter "1"
Not a CTLV	Leave blank

21. CR TIN: Cross-Reference TIN. If the IA includes one or more cross-referenced accounts, enter the cross-reference TIN(s)
22. NC: Cross-Reference NC. If the IA includes one or more cross-referenced accounts, enter its NC
23. ASSESS IND: Cross-Reference Assessment Indicator. Leave blank.

NOTE: If the cross-reference account is not assessed, IDRS will not allow entries in "20"- "22". If pre-assessed or unassessed modules under a cross-referenced TIN(s) are to be included in the IA, enter a history item on AMS showing the account(s), module(s) and balance(s) to be included in the IA.

24. EFT IND: EFT Indicator. Used for DDIA's. Indicates whether or not the EFT is in effect. Input "1" to turn on the request to the bank.

NOTE: **DO NOT** input the EFT codes unless you are authorized to use these command codes. Only **ACS**, **ACSS**, **CSCO** and **CCP** employees input DDIA's.

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25. PAYEE PRIM NAME: Payee Primary Name Line. Enter a employer/levy source name if a PDIA or CTLV
26. PAYEE CONT NAME: Payee Name Continued. Continue the employer/levy source name here, if needed.
27. PAYEE CARE OF NAME: Payee Care Of Name. Enter a "care of" name if a PDIA or CTLV, if needed.
28. PAYEE STREET: Payee Street Address. Enter the employer/levy source street address, if a PDIA or CTLV.
29. PAYEE CITY ST ZIP: Payee City, State and ZIP Code. Enter the employer/levy source city, state, and ZIP Code, if a PDIA or CTLV.

NOTE: Leave no spaces in this field.

Exhibit 5.19.1-7, IDRS Input of IAs, CC IAREV, updated CC format and paragraph (14) with new UTMEP field and input instructions. Renumbered remaining paragraphs accordingly.

When inputting an IA on an account for which there is prior IA or Short Term Payment Plan within 120 days information on IDRS, CC IAGRE defaults to CC IAREV. Use the template and instructions below for correct input of IAs, or refer to the Exhibit 2.4.30-5, *Command Code IAREV*.

IAREV XXX-XX-XXXX NAME REV ACT>1.<
2. AGREEMENT LOCATOR NO
3. AGREED BALANCE DUE> 4. <ZIP CD> 5. <LTR IND
6. >>PMT AMTS 7. USER FEE CD 8. USER FEE PAID
9. PAYMENT DATE> 10. ORIGINATOR CODE 11. PPIA IND 12. RUF
13. >><PAYMENT DUE CYCLES 14. <UTMEP/REIM USER FEE
15. AGREEMENT REVIEW DATE> 16. <AGREEMENT ACCEPTANCE DATE
17. <ASSESS IND> 18. <AGRD SKIP
19. <REMIND SUP> 20. <REVIEW SUP> 21. <DFLT SUP

22. CR TIN> 23. <NC> 24. <ASSESS IND

CR TIN><NC><ASSESS IND

CR TIN><NC><ASSESS IND

25. <EFT IND> <BK ACCT TYPE><BK CUSTOMER NAME
<BANK NUMBER><BK ACCT NUMBER> <CHECK DIGIT
<BANK NUMBER><BK ACCT NUMBER> <CHECK DIGIT

26. <PAYEE PRIM NAME

27. <PAYEE CONT NAME

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28. <PAYEE CARE OF NAME

29. <PAYEE STREET

30. <PAYEE CITY ST ZIP

1. REVIEW ACTION: Enter "1"
2. AGREEMENT LOCATOR NO: ALN. This field will display the ALN per the most recent update. Be sure to update this field with the correct ALN. For the correct ALN, see Exhibit 5.19.1-9, *ALNs*.
3. AGREED BALANCE DUE: Auto-populated; no action necessary.
4. ZIP CD: Identifies the taxpayer's ZIP Code.

If ...	Then ...
Sending a systemic IA confirmation letter	Enter the taxpayer's five digit ZIP Code
Not sending a systemic IA confirmation letter	Leave blank

5. LETTER IND: Indicates whether or not Letter 3217C, *Installment Agreement Accepted; Terms Explained*, should generate through input of CC IAREV.

If ...	Then ...
Sending an English systemic IA confirmation letter	Enter "E"
Sending a Spanish systemic IA confirmation letter	Enter "S"
Not sending a systemic IA confirmation letter	Enter "N" NOTE: "N" will not generate a systemic letter. If the IA has issues not addressed by the Letter 3217C, <i>Installment Agreement Accepted; Terms Explained</i> , send Letter 2273C, <i>Installment Agreement Accepted - Terms Explained</i> , (or other appropriate letter). See IRM 5.19.1.2.5, <i>Balance Due Outgoing Correspondence Guidelines</i> . NOTE: Always input an "N" when inputting a CTLV. No letter is necessary.

6. PMT AMTS: Payment Amounts. Enter the monthly payment amount in the first field; use the second and third payment amounts for IAs with scheduled increased or decreased payment amounts.

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7. USER FEE CD: User Fee Code. For the correct user fee code, see Exhibit 5.19.1-11, *IA User Fee Codes*.

NOTE: If the account was previously in ST 60 because of a request to Short Term Payment Plan and an IA is now being established, the taxpayer is liable for an Origination User Fee.

8. USER FEE PAID: For the correct user fee paid code, see Exhibit 5.19.1-11, *IA User Fee Codes*.
 9. PAYMENT DATE: Enter the day of the month payments are due

NOTE: Only "01" - "28" are valid dates.

10. ORIGINATOR CODE: Identifies the originator of the IA.

If ...	Then ...
Any module is in ST 6X	No action necessary
No module is in ST 6X	Input the appropriate Originator Code. For the correct originator code, see Exhibit 5.19.1-10, <i>IA Originator Codes</i> .

NOTE: IDRS will not allow any entry in this field if any module is in ST 6X. IDRS will allow an entry in the field if no modules are in ST 6X and a new IA is being entered.

11. PPIA IND: PPIA Indicator.

If ...	Then ...
A PPIA	Enter "2"
Not a PPIA	Enter "0"

12. RUFI: Reduced User Fee Indicator (RUFI). Auto-populated; no action necessary. Identifies whether the taxpayer qualifies for a waiver or reimbursement of the Reduced User Fee Origination Amount. As of January 2008, taxpayers meeting the established low-income criteria are identified systemically. These taxpayers can be identified on:

- o CC IADIS (RUFI = 1)
- o CC ENMOD (Low-Income Indicator (LII) of 1)
- o Approved Form 13844, *Application For Reduced User Fee For Installment Agreements*

13. PAYMENT DUE CYCLES: Identifies the cycle the payment is due. The first payment due cycle must be present; enter at least 4 - 8 cycles from current cycle. If multiple payment amounts apply in Item "6" above, enter the second and third payment cycles as appropriate.

NOTE: DDIA's require a minimum of 5 cycles from the current cycle. However, the timing of the payment may cause IDRS to require a different

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number of cycles (for example, 6 cycles). Document AMS history if this occurs.

14. **UTMEP/REIM USER FEE:** Identifies whether a low-income taxpayer, as defined in Section 6159(f), has self-identified as unable to make electronic payments through a debit instrument by entering into a DDIA. Indicates taxpayer's eligibility for reimbursement of the user fee after completion of the IA. (New field available 1/2019.)

REMINDER: This field will only allow an entry if the IA Acceptance Date is 4/10/2018 or later, RUF1 = "1", **and** EFT = "0". This field will not update if the RUF1 = "0", or EFT = "1".

- o "Y" - Taxpayer has self-identified as unable to make electronic payments through a debit instrument by entering into a DDIA. Taxpayer will be eligible for reimbursement of the user fee upon completion of their IA.
- o "N" - Taxpayer is able to make electronic payments through a debit instrument by entering into a DDIA, but is choosing not to. (Taxpayer did not self-identify when provided the opportunity.) The IRS has interpreted new section 6159(f) to require that a taxpayer self-identify to qualify for a reimbursement of the reduced user fee(s).
- o Leave blank if the taxpayer was not provided the opportunity to self-identify.

NOTE: See IRM 5.19.1.6.4.6.4(6), *Reimbursement of User Fee for Qualifying Low-Income Taxpayers*, for more information.

15. **AGREEMENT REVIEW DATE:** Identifies the date the IA will be reviewed.

If ...	And ...	Then ...
IA,	Intentionally Left Blank	Leave blank; the correct review cycle will be generated.
PPIA,	<ul style="list-style-type: none"> o New PPIA, or o Reinstated PPIA where a new financial statement was taken, 	Enter 104 cycles from the current cycle.
PPIA,	Reinstated PPIA where an existing financial statement was used (and the current Agreement Review Date is within 104 cycles from the cycle the previous financial statement was taken),	No entry is required (leave existing review cycle).
PPIA,	Reinstated PPIA where an existing financial statement was used (and the current Agreement Review Date is more than 104 cycles),	Enter 104 cycles from the cycle the previous financial statement was taken.

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16. AGREEMENT ACCEPTANCE: Current date is generated. Identifies the date the IA was accepted. This is the date the computer uses to determine any failure to pay penalty rate.

If ...	Then ...
The IA is immediately input upon acceptance	No change to the generated date is necessary.
The IA is not immediately input upon acceptance EXAMPLE: The IA is accepted, but sent to another location for input	Change to the agreement acceptance date (cannot be greater than current date, or more than six months prior to current date); Format is YYYYMMDD

NOTE: The agreement acceptance date is not necessarily the date the request was received from the taxpayer; it is the date you have all information needed and make the determination the request is acceptable.

NOTE: If the IA is erroneously defaulted, ensure the original acceptance date is entered here.

NOTE: If adding a new liability to a current IA, the agreement acceptance date should not be changed.

17. ASSESS IND: Assessment Indicator. Indicates whether or not a new assessment will suspend the IA.

If ...	Then ...
An anticipated assessment, such as Examination, AUR, or a current year return not yet posted, posts to IDRS within ten weeks for unassessed modules	Enter "1" NOTE: If entering "1", enter a history item on AMS recording unassessed modules and their balances to be included in the IA
There are no anticipated assessments	Enter "0"

18. AGR SKP: Agreed Skip. Indicates whether or not the taxpayer can skip a payment.

If ...	And ...	Then ...
A CTLV, PDIA or the account is in ST 6X	The account is being reinstated	Enter "1"

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The account is in ST 6X and is being revised - but not adding new liability	The skip was used	Enter "0"
The account is in ST 6X and is being revised - but not adding new liability	The skip was not used	Enter "1"
The account is in ST 6X and is being revised - adding new liability	Intentionally left blank	Enter "1"
The account is no longer in ST 6X	Intentionally left blank	Enter "1"
DDIA (03XX ALN)	The skip was used	Enter "1"
The account was previously in ST 60 because of a request to Short Term Payment Plan	An IA is now being granted	Enter "1"

19. **REMIND SUP**: Suppress Reminder Notice indicator. Indicates whether or not the reminder notice should be suppressed.

If ...	Then ...
A CTLV	Enter "1"
Not a CTLV	Enter "0"

20. **REVIEW SUP**: Review Suppression. Used to suppress the future review of the IA as described in item "14" above; enter as follows:

If ...	Then ...
A BMF PPIA	Enter "6"
An IMF PPIA	Enter "5"
Not a PPIA	Enter "1"

21. **DFLT SUP**: Default Notice Suppression. Indicates whether or not the default notice should be suppressed.

If ...	Then ...
A CTLV	Enter "1"
Not a CTLV	Enter "0"

22. **CR TIN**: Cross-Reference TIN. If the IA includes one or more cross-referenced accounts, enter the cross-reference TIN(s).
23. **NC**: Cross-Reference NC. If the IA includes one or more cross-referenced accounts, enter its NC(s).
24. **ASSESS IND**: Cross-Reference Assessment Indicator. Leave blank.

NOTE: If the cross-reference account is not assessed, IDRS will not allow entries in "21"- "23". If pre-assessed or unassessed modules under a cross-referenced TIN(s) are to be included in the IA, enter a history item on AMS showing the account(s), module(s) and balance(s) to be included in the IA.

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25. EFT IND: EFT Indicator. Used for DDIA's. Indicates whether or not the EFT is in effect. Input "1" to turn on the request to the bank.

NOTE: Do not input the EFT codes unless you are authorized to use these command codes. Only **ACS, ACSS, CSCO** and **CCP** employees input DDIA's.

26. PAYEE PRIM NAME: Payee Primary Name Line. Enter the employer/levy source name if a PDIA or CTLV.

27. PAYEE CONT NAME: Payee Name Continued. Continue the employer/levy source name here, if needed.

28. PAYEE CARE OF NAME: Payee Care Of Name. Enter a "care of" name if a PDIA or CTLV, if needed.

29. PAYEE STREET: Payee Street Address. Enter the employer/levy source street address if a PDIA or CTLV.

30. PAYEE CITY ST ZIP: Payee City, State and ZIP Code. Enter the employer/levy source city, state, and ZIP Code if a PDIA or CTLV.

NOTE: Leave no spaces in this field.

Exhibit 5.19.1-8, IDRS Input of Pre-Assessed IAs and Full Pay Agreements, updated CC format and paragraph (17) with new UTMEP field and input instructions. Renumbered remaining paragraphs accordingly.

When inputting an IA on an account for which there are no balance due assessments present on the TIF (i.e. when there is no account present or when there is a dummy), CC IAGRE defaults to CC IAPND. This CC does not allow the input of cross-reference accounts. Use the template and instructions below for correct input of IAs, or refer to the Exhibit 2.4.30-4, *Command Code IAPND*.

NOTE: If other assessed balance due modules are involved, refer to related information for input of IAs. See Exhibit 5.19.1-6, *IDRS Input of IAs, CC IAORG*, or Exhibit 5.19.1-7, *IDRS Input of IAs, CC IAREV*, whichever is appropriate.

IAPND XXX-XX-XXXX XXXX REVIEW ACT> 1.<
2. AGREEMENT LOCATOR NO > 3. < TXPYR ULCAO > 4. < MFT > 5. < TXPD
6. AGREED BALANCE DUE> 7. <ZIP CD> 8. <LTR IND> 9. <BOD PH
10. >>PMT AMTS 11. USER FEE CD 12. USER FEE PAID
13. PAYMENT DATE> 14. ORIGINATOR CODE 15. RUF1
16. >><PAYMENT DUE CYCLES 17. <UTMEP/REIM USER FEE
18. AGREEMENT REVIEW DATE> 19. <AGREEMENT ACCEPTANCE DATE
20. < ASSESS IND> 21. <AGR D SKP
22. <REMIND SUP > 23. <REVIEW SUP> 24. <DFLT SUP

25. <EFT IND><BK ACCT TYPE><BK CUSTOMER NAME

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<BANK NUMBER><BK ACCT NUMBER><CHECK DIGIT
 <BANK NUMBER><BK ACCT NUMBER> <CHECK DIGIT

<PAYEE PRIM NAME

<PAYEE CONT NAME

<PAYEE CARE OF NAME

<PAYEE STREET

<PAYEE CITY ST ZIP

1. REVIEW ACT: Only appears when pending IA data is already present on the account.

If ...	Then ...
Changing a pending IA	Enter "1"
Extending a pending IA	Enter "2"
Cancelling a pending IA	Enter "3"

2. AGREEMENT LOCATOR NO: Enter the appropriate ALN for the IA. For additional information, see Exhibit 5.19.1-9, *ALNs*.
3. TXPYR ULCAO: Taxpayer's Universal Location Code, Area Office (ULCAO) Enter the taxpayer's ULCAO. This identifies the location the taxpayer resides and is available on CC IMFOL definer E (See IRM 2.3.51, *Command Code IMFOL*) or BMFOL definer E (See IRM 2.3.59, *Command Codes BMFOL and BMFOR*). For additional information, see the Job Aid for Universal Location Code (ULC) and Area Office (AO).
4. MFT: Identifies the type of form being used. Enter the MFT for the earliest module included on the agreement.
5. TXPD: Tax Period (TXPRD): Identifies the tax period(s) to be included on the agreement. Enter the earliest tax period included on the agreement.
6. AGREED BALANCE DUE: Identifies the agreed balance due amount. Enter the balance due to be included on the agreement.
7. ZIP CD: ZIP Code Identifies the taxpayer's ZIP Code.

If ...	Then ...
Sending a systemic IA confirmation letter	Enter the taxpayer's five digit ZIP Code
Not sending a systemic IA confirmation letter	Leave blank

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8. LTR IND: Indicates whether or not Letter 2840C, CC IAPND *Installment Agreement Confirmation*, should generate through input of CC IAPND.

If ...	Then ...
Letter 2840C, CC IAPND <i>Installment Agreement Confirmation</i> , should be generated	Enter "Y"
Letter 2840C, CC IAPND <i>Installment Agreement Confirmation</i> , should not be generated	<p>a. Enter "N"</p> <p>b. Use CC LETER, CC DOALL or the AMS TAC window to send a confirmation letter manually.</p> <p>EXAMPLE: If there are issues other than the pre-assessed modules to address on a pre-assessed IA, send Letter 2273C, <i>Installment Agreement Accepted - Terms Explained</i>, (or other appropriate letter). See IRM 5.19.1.2.5, <i>Balance Due Outgoing Correspondence Guidelines</i>.</p> <p>EXAMPLE: If establishing a pre-assessed Short Term Payment Plan, send Letter 0681C, <i>Proposal to Pay Later Accepted</i>.</p>

9. BOD PH: Identifies the last four digits of the BOD's phone number to be included on Letter 2840C, CC IAPND *Installment Agreement Confirmation*. Required entry if the LTR indicator value as described in "8" above is "Y".

If ...	And ...	Then ...
The account is BMF or IRAF	BOD is SB/SE	Enter "0115"
The account is IMF	BOD is SB/SE	Enter "8374"
The account is IMF	BOD is W&I	Enter "0922"

10. PMT AMTS: Payment Amounts. Enter the payment amount in the first field. Use the second and third payment amount fields for IAs with scheduled increased or decreased payment amounts.
11. USER FEE CODE: Enter the User Fee Code, for the correct code, see Exhibit 5.19.1-11, *IA User Fee Codes*.
12. USER FEE PAID: Enter the User Fee Paid code, for the correct code, see Exhibit 5.19.1-11, *IA User Fee Codes*.

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13. PAYMENT DATE: Enter the day of the month that payments are due.

NOTE: Only "01" - "28" are valid dates.

14. ORIGINATOR CODE: Identifies the originator of the IA.

If ...	Then ...
Initial CC IAPND	Input the appropriate Originator Code; for additional information, see Exhibit 5.19.1-10, <i>IA Originator Codes</i> . See # [REDACTED] #
Revised CC IAPND	Input not allowed

15. RUFI: Reduced User Fee Indicator (RUFI). Auto-populated; no action necessary. Identifies whether the taxpayer qualifies for a waiver or reimbursement of the Reduced User Fee Origination Amount. As of January 2008, taxpayers meeting the established low-income criteria are identified systemically. These taxpayers can be identified on:

- o CC IADIS (RUFI = 1) (If previous CC IAPND history)
- o CC ENMOD (Low-Income Indicator (LII) of 1)

16. PAYMENT DUE CYCLES: Identifies the cycle the payment is due. The first payment due cycle must be present; the second and third cycles are optional.

If ...	And ...	Then ...
An IA	Intentionally left blank	Enter at least 4 - 8 weeks from the current cycle for the first payment due cycle NOTE: DDIA's require a minimum of 5 weeks from the current cycle. See IRM 5.19.1.6.4.13(9), <i>DDIA</i> . NOTE: If there are multiple payment amounts in item "10 "above, enter the second and third payment cycle(s) as appropriate.
A Short Term Payment Plan	Between 60 and 90 days	Enter 13 weeks from the current cycle for the first payment due cycle
A Short Term Payment Plan	Between 91 and 120 days	Enter 17 weeks from the current cycle for the first payment due cycle

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17. UTMEP/REIM USER FEE: Identifies whether a low-income taxpayer, as defined in Section 6159(f), has self-identified as unable to make electronic payments through a debit instrument by entering into a DDIA. Indicates taxpayer's eligibility for reimbursement of the user fee after completion of the IA. (New field available 1/2019.)

REMINDER: This field will only allow an entry if the IA Acceptance Date is 4/10/2018 or later, RUF1 = "1", **and** EFT = "0". This field will not update if the RUF1 = "0", or EFT = "1".

- "Y" - Taxpayer has self-identified as unable to make electronic payments through a debit instrument by entering into a DDIA. Taxpayer will be eligible for reimbursement of the user fee upon completion of their IA.
- "N" - Taxpayer is able to make electronic payments through a debit instrument by entering into a DDIA, but is choosing not to. (Taxpayer did not self-identify when provided the opportunity.) The IRS has interpreted new section 6159(f) to require that a taxpayer self-identify to qualify for a reimbursement of the reduced user fee(s).
- Leave blank if the taxpayer was not provided the opportunity to self-identify.

NOTE: See IRM 5.19.1.6.4.6.4(6), *Reimbursement of User Fee for Qualifying Low-Income Taxpayers*, for more information.

EXCEPTION: If inputting Short Term Payment Plan, leave blank; not applicable.

18. AGREEMENT REVIEW DATE: Identifies the date the agreement will be reviewed. Leave blank.

EXCEPTION: If CC IAREV is returned instead of CC IAORG because of a previous agreement, you **must** update the review date for three years.

19. AGREEMENT ACCEPTANCE DATE: Current date is generated. Identifies the date the IA was accepted. This is the date the computer uses to determine any failure to pay penalty rate.

If ...	Then ...
The IA is immediately input upon acceptance	No change to the generated date is necessary.
The IA is not immediately input upon acceptance	Change to the agreement acceptance date (cannot be greater than current date, or

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<p>EXAMPLE: The IA is accepted, but sent to another location for input</p>	<p>more than six months prior to current date); Format is YYYYMMDD</p>
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NOTE: The agreement acceptance date is not necessarily the date the request was received from the taxpayer; it is the date you have all information needed and make the determination the request is acceptable.

NOTE: If the IA is erroneously defaulted, ensure the original acceptance date is entered here.

20. ASSESS IND: Assessment Indicator. Indicates whether or not a new assessment will suspend the IA. Enter "0".

NOTE: When using CC IAPND for a pre-assessed module, you do **not** need to input an indicator of "1"; the computer updates to ST 60 after the MF notice generates.

21. AGRD SKP: Agreed Skip Code. Indicates whether or not the taxpayer can skip a payment.

If ...	Then ...
An IA	Leave blank
A Short Term Payment Plan	Enter "0"

22. REMIND SUP: Suppress Reminder Notice Indicator. Indicates whether or not the reminder notice should be suppressed.

If ...	Then ...
An IA	Leave blank
A Short Term Payment Plan	Enter "1"

23. REVIEW SUP: Suppress Review Notice Indicator: Indicates whether or not the review notice should be suppressed. **Always** input "1" in this field.

24. DFLT SUP: Suppress Default Notice Indicator. Indicates whether or not the default notice should be suppressed.

If ...	Then ...
An IA	Leave blank
A Short Term Payment Plan	Enter "1"

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25. EFT IND: EFT Indicator. Used for DDIA's. Indicates whether or not the EFT is in effect. Input "1" to turn on the request to the bank.

NOTE: Do not input the EFT codes unless you are authorized to use these command codes. Only **ACS, ACSS, CSCO** and CCP employees input DDIA's.

Exhibit 5.19.1-13, Balance Due Research Procedures for AM Employees, added new Exhibit containing key references used by AM employees.

▪ **Balance Due Procedures:**

- Exhibit 5.19.1-14, *Recommended AM Balance Due Call Flow*
- **AM Referrals or Redirects:** IRM 5.19.1.3.3, *Referrals and Redirect for AM Employees*
- **AM Case Processing Authority Levels:**
 - IRM 5.19.1.2.6, *Case Processing Authority Levels*
 - IRM 5.19.1.2.6.1, *Tolerance and Deferral, All Employees*
 - IRM 5.19.1.2.6.2.1, *Short Term Payment Plans, Accounts Management, AM, Employees*
 - IRM 5.19.1.2.6.3.1, *Installment Agreements, All Employees*
 - IRM 5.19.1.2.6.3.2, *Installment Agreements - Accounts Management, AM, Employees*
 - IRM 5.19.1.2.6.4.1, *Financial Analysis, Verification and Substantiation - All Employees*
 - IRM 5.19.17.2.1.3, *CNC Exception Processing*

▪ **Balance Due Requirements:**

- Exhibit 5.19.1-14, *Recommended AM Balance Due Call Flow*
- IRM 5.19.1.2, *Balance Due Overview*
- IRM 5.19.1.2.6.1, *Tolerance and Deferral, All Employees*
- IRM 5.19.1.3.3, *Referrals and Redirect for AM Employees*
 - **ST 22 accounts:** See IRM 5.19.1.3.3(4).
 - **ST 24 accounts:** See IRM 5.19.1.3.3(4).
 - **ST 26 accounts:** See IRM 5.19.1.3.3(4).
- IRM 5.19.1.4, *Balance Due Research and Balance Due Collection First Read Process (CFRP)*
- IRM 5.19.1.4.2, *Taxpayer Information*
- IRM 5.19.1.4.4.1, *Full Compliance Check*
- IRM 5.19.1.4.4.3, *Cause and Cure (Taxpayer Education)*
- IRM 5.19.1.6.4.16, *IA Terms & Conditions*

▪ **New IAs or Short Term Payment Plans:**

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- **Short Term Payment Plan Dollar Criteria:** IRM 5.19.1.2.6.2.1, *Short Term Payment Plans, Accounts Management, AM, Employees*
 - **Balances Over \$100,000:** IRM 5.19.1.3.3(4), *Referrals and Redirect for AM Employees*
 - IRM 5.19.1.6, *Methods of Payment*
 - IRM 5.19.1.6.2, *Can Full Pay Balance Due Now (Payoff)*
 - IRM 5.19.1.6.3, *Short Term Payment Plan Within 120 Days*
 - IRM 5.19.1.6.4, *Installment Agreements (IAs)*
 - **Guaranteed IA Criteria:** See IRM 5.19.1.6.4(8).
 - **Streamlined IA \$25,000 and Under Criteria:** See IRM 5.19.1.6.4(9).
 - IRM 5.19.1.6.4.1, *Determining Appropriate IA*
 - **User Fee Rates:** IRM 5.19.1.6.4.6(5), *IA Payment Methods and User Fees (UF) Overview*
 - **Direct Debit IAs:** IRM 5.19.1.6.4.13, *DDIA*
 - **Payroll Deduction IAs:** IRM 5.19.1.6.4.14, *Form 2159, Payroll Deduction Agreement (PDIA)*
 - **Pre-Assessed/Unassessed IA Requests:** IRM 5.19.1.6.4.15, *Pre-Assessed IA Requests*
 - **Voluntary Lump Sum Payments:** IRM 5.19.1.6.4.21, *VLSP*
 - IRM 5.19.1.6.4.22, *IA Considerations for Individual SRP Modules*
- **Existing or Defaulted IAs:**
 - **Revised DDIA:** IRM 5.19.1.6.4.13.1, *DDIA - Form 433-D, Installment Agreement, and Form 9465, Installment Agreement Request*
 - IRM 5.19.1.6.4.13.2, *Taxpayer Problems with DDIA*
 - **PDIA Change to Regular IA:** IRM 5.19.1.6.4.14.1(8), *Input of PDIA*
 - IRM 5.19.1.6.4.18, *Payment Skips (Missed Payments)*
 - IRM 5.19.1.6.4.19, *Revision/Reinstatement of IAs*
 - IRM 5.19.1.6.4.20, *Adding New Liability to an Existing IA*
 - **Short Term Payment Plan and IA Input Guidance:**
 - IRM 5.19.1.6.4.12, *Input of IA*
 - Exhibit 5.19.1-4, *IDRS Input of Short Term Payment Plans, 120 Days or Less, CC IAORG for AM/ACS/ACSS/CSCO/FA*
 - Exhibit 5.19.1-5, *IDRS Input of Short Term Payment Plans, 120 Days or Less, CC IAREV for AM/ACS/ACSS/CSCO/FA*
 - Exhibit 5.19.1-6, *Input of IAs, CC IAORG*
 - Exhibit 5.19.1-7, *IDRS Input of IAs, CC IAREV*
 - Exhibit 5.19.1-8, *IDRS Input of Pre-Assessed IAs and Short Term Payment Plans*
 - Exhibit 5.19.1-9, *ALNs*
 - Exhibit 5.19.1-10, *IA Originator Codes*
 - Exhibit 5.19.1-11, *IA User Fee Codes*

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- **Other Balance Due Related Actions/Issues:**
 - IRM 5.19.1.4.4.4, *Balance Due Collection Statute Expiration Date (CSED) Considerations*
 - IRM 5.19.1.5, *Balance Due Special Considerations*
 - **Bankruptcy:** IRM 5.19.1.5.2, *Insolvency*
 - **TFRP Assessments:** IRM 5.19.1.5.4, *TFRP Issues*
 - **ACA-Individual Shared Responsibility Payment (SRP)/Assessments:** IRM 5.19.1.5.16, *Affordable Care Act*
 - IRM 5.19.1.6.1, *Taxpayer Refuses To Pay*
 - IRM 5.19.1.6.4.4, *IMF/BMF Related Accounts*
 - IRM 5.19.1.6.4.7, *Pending IA Criteria*
 - IRM 5.19.1.6.8, *Online Payment Agreement (OPA)*
 - IRM 5.19.1.6.6, *Manually Monitored IA, MMIA*
 - **Levy Releases:** IRM 5.19.4.4.10(8), *Levy Release: General Information*
 - IRM 5.19.4.6.5, *Lien Releases*

- **Payment Options:**
 - IRM 5.19.1.2.7, *Ways to Submit Payments*
 - IRM 5.19.1.2.7.1, *Taxpayer Responsibilities - When Submitting Payments by Check*
 - IRM 5.19.1.6.8, *Online Payment Agreement (OPA)*

- **MFT 31:**
 - **Submitting Payments for MFT 31:** IRM 5.19.1.2.7.1(1), *Taxpayer Responsibilities - When Submitting Payments by Check*
 - IRM 5.19.1.6.7, *Mirroring Accounts*
 - IRM 5.19.1.6.7.1, *Front End Mirror Assessments Process for IA Closures*

- **Return Delinquency (TDI):**
 - IRM 5.19.2.6.4.6, *IMF – Determining Liability*
 - IRM 5.19.2.6.4.6.1, *IMF Response Taxpayer Not Liable (Income Below Filing Requirements)*
 - IRM 5.19.2.6.4.6.4, *IMF Taxpayer Liable*
 - IRM 5.19.2.6.4.6.6, *IMF Response TP Deceased*
 - IRM 5.19.2.6.4.6.7, *IMF Response Taxpayer Incarcerated*
 - IRM 5.19.2.6.4.6.10, *IMF Taxpayer Previously Filed Return*

- **Private Debt Collection (PDC):**
 - IRM 5.19.1.5.21, *Private Debt Collection*
 - IRM 5.19.1.5.21.2.1, *Private Debt Collection Account Identification*
 - IRM 5.19.1.5.21.4, *AM, ACS, and FA Contacts on Private Debt Collection Accounts*

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Exhibit 5.19.1-14, Recommended AM Balance Due Call Flow, added new Exhibit containing Call Flow available for use by AM employees.

- W&I AM employees taking incoming phone calls **may** use the following call flow:

Suggested Questions/Statements	Corresponding Research/Actions
<p><i>"Thank you for calling the Internal Revenue Service. My name is Mr./Ms. _____. My ID number is _____."</i></p> <p><i>"May I have the SSN you are calling about today?"</i></p> <p><i>"How may I help you?"</i></p>	<ol style="list-style-type: none"> 1. Input SSN into IAT Disclosure Tool to begin the disclosure process. 2. Verify information provided by the taxpayer. <p>REMINDER: Follow IRM 5.19.1.2.2, <i>Disclosure Overview: Verifying Identity of Contact Party</i>, and IRM 21.1.3.2.3, <i>Required Taxpayer Authentication</i>, as appropriate.</p> <ol style="list-style-type: none"> 3. For more information, see IRM 21.1.3.2.4, <i>Additional Taxpayer Authentication</i>. <p>NOTE: If a third party caller is authorized on a Form 8821, <i>Tax Information Authorization</i>, see IRM 5.19.1.2.2.1, <i>Call Site Instructions for Form 8821, Taxpayer Information Authorization</i>.</p> <ol style="list-style-type: none"> 4. If a represented taxpayer calls in, advise them they have a POA on file. If the taxpayer responds that they want to work with us without the involvement of their POA, document AMS to show that the taxpayer chose to work directly with the Service to resolve their account. Documentation is

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	<p>required only once for a tax period. See IRM 5.19.1.2.2(2) & (3), <i>Disclosure Overview: Verifying Identity of Contact Party</i>.</p>
<p>"What is your best contact phone number?"</p>	<ol style="list-style-type: none"> 1. Ask the taxpayer for their best contact number on accounts above deferral. 2. For more information, see IRM 5.19.1.4.2, <i>Taxpayer Information</i>.
<p>"Mr./Mrs. _____, please tell me the reason for your call today."</p> <p>"May I place you on hold while I research your account?"</p> <p>"Thank you for holding while I researched your account."</p>	<ol style="list-style-type: none"> 1. Ask the taxpayer for the reason they are calling. 2. If you must place the taxpayer on hold while researching an inquiry, provide the reason for placing the taxpayer on hold, ask for permission and wait for a response. Advise the taxpayer of the promised wait time and return to the taxpayer within that time frame. For further information, see IRM 21.1.1.4(9), <i>Communication Skills</i>. <p style="margin-left: 20px;">CAUTION: When placing the taxpayer on hold, use the hold feature, not the mute feature. Do not unplug from the teleaset.</p> 3. When researching the taxpayer's account, you may begin by reading the most current AMS History first. <p style="margin-left: 20px;">NOTE: If extensive history is available, try to target AMS History from the last six months.</p>

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	<p>NOTE: If the taxpayer is assigned to a PCA, refer to IRM 5.19.1.5.21, <i>Private Debt Collection</i>.</p> <p>4. Research the account to assist the taxpayer in resolving their tax liability, including (but not limited to) the following:</p> <ul style="list-style-type: none"> ○ Determine if there have been changes to the collection status, ○ Provide the taxpayer the correct payoff figure, ○ Determine whether a user fee is due. See IRM 5.19.1.6.4(16), <i>Installment Agreement (IAs)</i>. ○ Identify whether changes (such as offsets) have occurred that will affect the balance due, ○ Determine the Business Operating Division (BOD) as well as the state to provide the correct mailing address.
<p>"Mr./Mrs. _____, my research shows you have filed all required returns."</p> <p>"Mr./Mrs. _____, my research shows that we have not received a return from you for tax year 2016. Can you file the return today?"</p> <p>"Mr./Mrs. _____, my research shows insufficient tax was withheld from your wages for tax year 2018. Let me explain how to correct your Form W-4, Employee's Withholding Allowance Certificate, so you can</p>	<p>1. Complete Full Compliance Check. See IRM 5.19.1.4.4.1, <i>Full Compliance Check</i>, or IRM 5.19.1.4.4.1.1, <i>Express Filing Compliance Check</i>, as appropriate.</p> <p>EXCEPTION: This step is not required if the case history shows a full compliance check was completed within the last 30 days.</p> <p>2. Complete Cause and Cure. See IRM 5.19.1.4.4.3, <i>Balance Due Taxpayer</i></p>

<p><i>ensure you have sufficient tax withheld in the future."</i></p>	<p><i>Education (Cause and Cure).</i></p> <p>EXCEPTION: This step is not required if the case history shows cause and cure was previously documented and there are no new delinquencies, or the taxpayer corrected the problem and the current year return is full paid.</p> <p>3. Identify the cause of the liability.</p>
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- After verifying disclosure and securing the taxpayer's best contact phone number, remind the taxpayer of the outstanding balance(s) and ask for their proposal of payment (full payment or IA).

Type of Account	Conversational Strategy
Delinquent Account,	<i>"Our records indicate you have a balance due of \$_____ for tax years _____, _____ and _____ as of _____. Are you calling to full pay the account or make payment arrangements?"</i>

- Follow the table below for proper resolution:

If ...	Then ...
The taxpayer proposes to Full Pay (including offset from a refund return),	See IRM 5.19.1.2.6.2.1, <i>Short Term Payment Plans - Account Management, AM, Employees</i> , and IRM 5.19.1.6.3, <i>Short Term Payment Plan Within 60 or 120 Days</i> .
The taxpayer states he/she cannot resolve the account today, but is wanting to make payment arrangements or pay monthly and they are fully compliant,	Check to see if the taxpayer qualifies for an OPA. If they appear to qualify, inform the TP of the OPA benefits (lower user fees). Ask the taxpayer if they would like to set up their agreement using OPA or if they would like you to set it up. See IRM 5.19.1.6.8, <i>Online Payment Agreements (OPA)</i> , and Exhibit 5.19.1-12, <i>OPA Referral Criteria</i>
The taxpayer does not qualify for OPA, he/she cannot resolve the account	The CR should set up SIA if the dollar amount the taxpayer is proposing meets requirements. If not, the CR should follow

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today, but is wanting to make payment arrangements or pay monthly and they are fully compliant,	appropriate procedures for NSIAs. See IRM 5.19.1.6.4, <i>Installment Agreements (IAs)</i> , and IRM 5.19.1.3.3, <i>Referrals and Redirect for AM Employees</i> .
The taxpayer states he/she cannot resolve the account today, but is wanting to make payment arrangements or pay on a monthly basis and they are missing return(s),	Advise taxpayer that IA cannot be considered until missing returns have been filed. Advise taxpayer to submit tax returns with Form 9465, <i>Installment Agreement Request</i> , and Form 433-F, <i>Collection Information Statement</i> (if necessary). See IRM 5.19.1.6.4.7.1, <i>Requests Not Meeting Pending IA Criteria</i> . EXCEPTION: You do not need to ask the taxpayer to submit Form 9465, <i>Installment Agreement Request</i> , if the proposed IA terms are documented in AMS comments.
The taxpayer states that he/she cannot even afford an IA,	Determine if the taxpayer is eligible for a CNC or an OIC. See IRM 5.19.17, <i>Campus Procedures for Currently Not Collectible and Offers In Compromise</i> .
The taxpayer disagrees with the liability,	See IRM 5.19.1.4.3, <i>Determine Correct Tax Liability</i> .
The taxpayer refuses to pay,	See IRM 5.19.1.6.1, <i>Taxpayer Refuses to Pay</i> .

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