

## IRM PROCEDURAL UPDATE

**DATE:** 01/26/2023

**NUMBER:** sbse-05-0123-0177

**SUBJECT:** A Collection Information Statement (CIS) is Required For Certain NSIAs

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

**IRM 5.19.1.3.2.2, Collection Due Process (CDP) and CAP Form 9423 Revised paragraph (2) to include guidance for using the DUT.**

(2) If correspondence received includes Form 9423, Collection Appeal Request, or one is received via EEFax or the DUT, follow procedures in IRM 5.19.8, Collection Appeal Rights.

**IRM 5.19.1.3.4, For All ACS Employees Revised exception under paragraph (2) to clarify transfer for Spanish SCP calls.**

(2) **Spanish-speaking Taxpayers:** When the taxpayer requests a Spanish-speaking employee, transfer the call as follows:

Account Type ...	UCCE Extension ...
IMF	1071
BMF	1076

**Exception:** Special Compliance Personnel (SCP) employees who do not speak Spanish but receive calls from Spanish speaking taxpayers calling about SCP accounts before 4 p.m. Central Time should transfer the call to UCCE Extension 1139. See IRM 5.19.1.3.4.3.7, Special Compliance Personnel (SCP) Calls. Staff receiving these calls **after** 4 p.m. Central **must** offer the OPI service according to paragraph (4) instructions in IRM 5.19.1.3.4.1, Multilingual Services, and should **not** transfer calls to ACS Spanish IMF, ACS Spanish Or SCP Spanish applications.

**IRM 5.19.1.3.4.1, Multilingual Services Revised exception under paragraph (3)(a) to clarify transfer for Spanish SCP calls.**

(3) If interpretation is needed for limited English proficient (LEP) taxpayers, offer the taxpayer OPI Service.

- a. For Spanish speaking callers:

Account Type ...	UCCE Extension ...
IMF	1071
BMF	1076

**Exception:** Special Compliance Personnel (SCP) employees who do not speak Spanish but receive calls from Spanish speaking taxpayers calling about SCP accounts before 4 p.m. Central Time should transfer the call to UCCE Extension 1139. See IRM 5.19.1.3.4.3.7, Special Compliance Personnel (SCP) Calls. Staff receiving these calls **after** 4 p.m. Central **must** offer the OPI service according to paragraph (4) instructions in IRM 5.19.1.3.4.1, Multilingual Services, and should **not** transfer calls to ACS Spanish IMF, ACS Spanish Or SCP Spanish applications.

**Exception:** Philadelphia ACS assistants staffing the International ACS line who do not speak Spanish but who receive calls from Spanish speaking taxpayers calling about International accounts must offer the OPI service according to paragraph (4) instructions below and should **not** transfer calls to ACS Spanish IMF or ACS Spanish BMF applications.

- b. For all other LEP callers, offer OPI service. See paragraph (4) below.

**IRM 5.19.1.5.21.4, ACS and FA Taxpayer Contacts on Private Debt Collection Accounts Revised paragraphs (2) and (3) to reflect most current TIGTA contact information.**

- (2) If the taxpayer questions the validity of a PDC Agency:

If ...	Then ...
The company is listed in IRM 5.19.1.5.21.2(1), Private Debt Collection Account Identification,	<p>Advise the taxpayer:</p> <ol style="list-style-type: none"> <li>1. The company is contracted by the IRS to assist in the collection of the debt.</li> <li>2. The company should never ask to have a payment made out or mailed directly to them.</li> <li>3. Provide taxpayer with the payment options available on <a href="https://www.irs.gov/payments">https://www.irs.gov/payments</a>. See IRM 5.19.1.2.7, Ways to Submit Payments.</li> <li>4. Refer them back to the PCA and provide the website: <a href="https://www.irs.gov/businesses/small-businesses-self-employed/private-debt-collection">https://www.irs.gov/businesses/small-businesses-self-employed/private-debt-collection</a>.</li> </ol>
The company is not on the list in IRM	Advise the taxpayer:

If ...	Then ...
5.19.1.5.21.2(1), Private Debt Collection Account Identification,	<ol style="list-style-type: none"> <li>1. The company does <b>not</b> have an agreement with the IRS.</li> <li>2. Not to make payments to any company other than the IRS for IRS debt.</li> <li>3. Refer the taxpayer to TIGTA Office of Investigations to report the scam: <ul style="list-style-type: none"> <li>○ Online: Hotline   U.S. Treasury Inspector General for Tax Administration OIG (tigta.gov)</li> <li>○ By phone: 1-800-366-4484</li> </ul> </li> </ol>

**Note:** A list of the PDC agencies is also available on IRS.gov; search "Private Debt Collection".

(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"> <li>1. Advise the taxpayer of available payment options per IRM 5.19.1.2.7, Ways to Submit Payments.</li> <li>2. Provide the following: <ul style="list-style-type: none"> <li>○ Pay off amount per IRM 5.19.1.6.2, Can Full Pay Balance Due Now (Payoff).</li> <li>○ Applicable information for making payment by check per IRM 5.19.1.2.7.1, Taxpayer Responsibilities - When Submitting Payments by Check.</li> </ul> </li> </ol>
The taxpayer wants to set up an arrangement to pay their liability over time,	<p>Advise the taxpayer they must work directly with the PCA and provide the PCA phone number.</p> <p><b>Note:</b> PCA's will discuss how the taxpayer can establish a "Payment Arrangement" (PA).</p>
The taxpayer states they <b>do not</b> 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, Determine Correct Tax Liability, <b>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.</b>
The taxpayer requests account information,	<ol style="list-style-type: none"> <li>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</li> </ol>

If ...	Then ...
	<p>the tax owed)</p> <ol style="list-style-type: none"> <li>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, TDS Transcript Delivery Methods.</li> <li>3. <b>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.</b></li> </ol>
The taxpayer meets TAS referral criteria,	Follow IRM 5.19.1.3.2.3, Taxpayer Advocate Service (TAS).
<p>If the taxpayer states they:</p> <ul style="list-style-type: none"> <li>• Feel they are being threatened,</li> <li>• Have reason to believe they are being scammed, or</li> <li>• Have a complaint about the PCA or how the PCA is handling their account,</li> </ul>	<ol style="list-style-type: none"> <li>1. Advise the taxpayer to contact the TIGTA Office of Investigations: <ul style="list-style-type: none"> <li>○ Online: Hotline   U.S. Treasury Inspector General for Tax Administration OIG (tigta.gov)</li> <li>○ By phone: 1-800-366-4484</li> </ul> </li> </ol>

**Exception:** If the TC 971 AC 054 is reversed by a posted or pending TC 971 AC 459 or TC 972 AC 054, then the account is no longer assigned to PDC and the case should be worked normally. See IRM 5.19.1.5.21.2.1, Private Debt Collection Account Identification.

**IRM 5.19.1.6.4, Installment Agreements (IAs) Added exception to first Then column of table paragraph 11(a) to require a CIS for an NSIA under certain circumstances.**

**(11) Non-Streamlined IA (NSIA) or Regular IA - IMF & OOB Sole**

**Proprietors:** NSIA is considered when the taxpayer cannot qualify for a SIA. CSCO, ACS, ACSS and Field Assistance employees are authorized to establish NSIAs. The agreement **must** be fully paid prior to the CSED. See IRM 5.19.1.2.6.3, Installment Agreements, and IRM 5.19.13, Campus Procedures for Securing Financial Information.

**a. NSIA CIS Requirements:**

If ...	Then ...
AAB (CC SUMRY) is up to: <ul style="list-style-type: none"> <li>○ \$100,000 (FA),</li> <li>○ \$250,000 (ACS, ACSS, and CSCO),</li> </ul>	A financial statement is <b>not</b> required, but: <ul style="list-style-type: none"> <li>○ AMS history <b>must</b> contain the Compliance Suite Payment Calculator calculation showing the IA will be fully paid by the CSED, and</li> <li>○ A history item <b>must</b> be input on CC ENMOD indicating "NOCIS".</li> </ul> <p><b>Exception:</b> A financial statement <b>is</b> required when the IA request is made in conjunction with a request for levy release or the taxpayer's account is identified as having a seriously delinquent tax debt (presence of an unreversed TC 971 AC 641). See IRM 5.19.4.4.10, Levy Release: General Information, IRM 5.19.13, Campus Procedures for Securing Financial Information, and IRM 5.19.25.7, Identification of Certified Seriously Delinquent Tax Debt.</p>
AAB (CC SUMRY) is between \$250,001 and \$999,999 (ACS/ACSS),  <b>Note:</b> See IRM 5.19.1.2.6.3.4, Installment Agreements - ACS and ACSS Employees, for additional information.	A financial statement <b>is</b> required. See IRM 5.19.13, Campus Procedures for Securing Financial Information.

**Note:** If liquidation of any asset(s) or equity in an asset will result in full pay or a substantial partial payment, see IRM 5.19.13.3.4, Making the Collection Decision.

**Note:** If the financial analysis supporting a prior NSIA determination is no more than twelve months old, a new liability or liabilities may generally be closed using the same determination without further investigation for amounts up to (total of all modules) \$25,000 including previous modules included in the IA.

b. **NSIA Managerial Approval requirements:**

If ...	And ...	Then ...
AAB (CC SUMRY) is \$25,000 or less,	"This space intentionally left blank."	Managerial approval is <b>not</b> required, but AMS history <b>must</b> contain the Compliance Suite Payment

If ...	And ...	Then ...
		Calculator calculation showing the IA will be fully paid by the CSED.
AAB (CC SUMRY) is between \$25,001 and \$50,000,	<ul style="list-style-type: none"> <li>There is no history of IA defaults for any module to be included in the IA, <b>and</b></li> <li>No modules are in ST 22 or ST 24.</li> </ul>	Managerial approval is <b>not</b> required, but AMS history <b>must</b> contain the Compliance Suite Payment Calculator calculation showing the IA will be fully paid by the CSED.
AAB (CC SUMRY) is between \$25,001 and \$50,000,	<ul style="list-style-type: none"> <li>There is history of IA defaults for any module to be included in the IA, <b>or</b></li> <li>One or more modules are in ST 22 or ST 24.</li> </ul>	Managerial approval <b>is</b> required.
AAB (CC SUMRY) is more than \$50,000,	"This space intentionally left blank."	Managerial approval <b>is</b> required.

**Note:** See IRM 5.19.1.2.6.3, Installment Agreements, and IRM 5.19.1.6.4.8, IA Managerial Approval.

- c. **NSIA NFTL Determination Requirements:** 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.

**Exception:** If the taxpayer's liability is only for tax year 2019 and the module is still in Notice Status, a NFTL determination is **not** required.

- d. **NSIA ALN:** Normally, "09" should be entered in the YY position of the ALN for NSIAs; however, see Exhibit 5.19.1-9, ALNs, for further information on ALNs.

**Exhibit 5.19.1-13, Installment Agreement Table Revised NSIA column to add requirement of a CIS for an NSIA under certain circumstances.**

The following table provides a summary of IAs

<b>"This space intentionally left blank"</b>	<b>Guaranteed (IMF Only)</b>	<b>Streamlined</b>	<b>IBTF Express</b>	<b>NSIA</b>	<b>PPIA</b>
<b>Type of Tax</b>	IMF Income Tax Only	IMF, OOB BMF, OOB Sole Proprietor, BMF Non-Trust Fund	BMF Trust Fund	IMF, OOB Sole Proprietor	IMF, OOB Sole Proprietor
<b>Maximum AAB</b>	\$10,000 (excluding penalties and interest)	<ul style="list-style-type: none"> <li>• \$25,000 (FA, CSCO, ACS and ACSS – IMF, OOB Sole Proprietor or &amp; BMF Non-Trust Fund)</li> <li>• \$50,000 (FA, CSCO, ACS and ACSS – IMF &amp; OOB Sole Proprietor)</li> </ul>	\$25,000	<ul style="list-style-type: none"> <li>• \$100,000 (FA – IMF &amp; OOB Sole Proprietor)</li> <li>• \$250,000 (CSCO – IMF &amp; OOB Sole Proprietor)</li> <li>• \$999,999 (ACS and ACSS – IMF &amp; OOB Sole Proprietor)</li> </ul>	<ul style="list-style-type: none"> <li>• \$100,000 (FA – IMF &amp; OOB Sole Proprietor)</li> <li>• \$250,000 (CSCO – IMF &amp; OOB Sole Proprietor)</li> <li>• \$999,999 (ACS and ACSS – IMF &amp; OOB Sole Proprietor)</li> </ul>
<b>Terms and Duration</b>	Fully paid in 36 months, including accruals, by CSED	AAB will be fully paid in 72 months, or the IA will be fully paid prior to the CSED, whichever comes first	Fully paid in 24 months including accruals, by CSED	Fully paid by CSED	None (Until CSED expires)

"This space intentionally left blank"	Guaranteed (IMF Only)	Streamlined	IBTF Express	NSIA	PPIA
<b>CIS Required</b>	No	No	No	No, unless the Exception in IRM 5.19.1.6.4(11) applies. See IRM 5.19.1.6.4(11)(a), Installment Agreements (IAs) or the AAB is more than \$250,000.	Yes, with a Financial Review every 2 years
<b>NFTL Determination Required</b>	No	No, unless AAB is \$25,001 - \$50,000 and TP does not agree to a DDIA or PDIA	No	Yes	Yes
<b>DDIA or PDIA Required</b>	No	No	DDIA, if AAB is \$10,001 - \$25,000 or if AAB is \$10,000 or less and had a previous IBTF IA that defaulted or terminated	No	No, unless IA defaulted in past 24 months and TP has a bank account or job
<b>Managerial Approval</b>	No	No	No	Yes, unless AAB is \$25,000 or less OR \$25,001 - \$50,000 with no history of defaults and no modules in ST 22 or ST 24	Yes, if AAB is more than \$25,000
<b>Reference</b>	IRM 5.19.1.2.6, Case Processing	IRM 5.19.1.2.6, Case Processing	IRM 5.19.1.2.6, Case Processing	IRM 5.19.1.2.6, Case Processing	IRM 5.19.1.2.6, Case Processing

<b>"This space intentionally left blank"</b>	<b>Guaranteed (IMF Only)</b>	<b>Streamlined</b>	<b>IBTF Express</b>	<b>NSIA</b>	<b>PPIA</b>
	Processing Authority Levels, and IRM 5.19.1.6.4, Installment Agreements (IAs)	Authority Levels, and IRM 5.19.1.6.4, Installment Agreements (IAs)	Processing Authority Levels, and IRM 5.19.1.6.4, Installment Agreements (IAs)	Authority Levels, and IRM 5.19.1.6.4, Installment Agreements (IAs)	Authority Levels, and IRM 5.19.1.6.4, Installment Agreements (IAs)