

IRM PROCEDURAL UPDATE

DATE: 02/02/2021

NUMBER: sbse-05-0221-0184

SUBJECT: ACS/ACSS Case Processing Authority Level

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

IRM 5.19.1.2.5, Balance Due Outgoing Correspondence Guidelines Updated Exception under paragraph (7) to extend suspension through 09/30/2021.

7. Occasionally a Service processing error results in an incorrect or unnecessary letter (Letter 2645C, Interim Letter). In such instances, acknowledge the error and include an appropriate apology as part of explanatory correspondence to taxpayer (such as Letter 0544C, Apology for IRS Error). Include a notation on AMS that you apologized for a service error on a particular date.

EXCEPTION: The requirement to send an apology letter when an interim letter is erroneously issued is temporarily rescinded through September 30, 2021. As a result, neither ACSS nor CSCO is required to address erroneously sent interim letters (such as Letter 2644C, Second Interim Response, or Letter 2645C, Interim Letter) when a taxpayer's account is closed during this period due to previous actions. A history should be input on AMS stating that the case was closed no action and that *no* apology letter was issued.

IRM 5.19.1.2.6.2.3, Short Term Payment Plans - ACS, ACSS and CSCO Employees Revised title to remove ACS and ACSS. Revised exception under paragraph (1) to a reminder. Revised guidance in table under paragraphs (1) and (2) first column and deleted duplicate content in second column. Added reminder and reference under paragraphs (1) and (2) table.

1. CSCO employees are subject to the following limitations for the specific case types mentioned.

REMINDER: Follow normal processing procedures when working FERDI accounts. See IRM 5.19.18.4, FERDI General Case Processing Overview.

2. **Short Term Payment Plans - IMF & OOB Sole Proprietors:**

When:	Dollar Criteria:	Duration:
Account includes	AAB (CC SUMRY)	No more than 180 days total

<i>only Notice Status</i> balance due modules,	is # [REDACTED] # and less,	(including previous Short Term Payment Plans, if previously granted).
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REMINDER: Notice Status accounts in CSCO that update to ST 22 due to CC STAUP not input or updated timely will be worked by CSCO. See Note in IRM 5.19.1.3.6(1), For Other Account Issues Requiring Referrals or Redirect.

3. Short Term Payment Plans - BMF In-Business No Trust Fund:

When:	Dollar Criteria:	Duration:
Account includes <i>only Notice Status</i> balance due modules,	AAB (CC SUMRY) is # [REDACTED] # or less,	No more than 180 days total (including previous Short Term Payment Plans, if previously granted).

REMINDER: Notice Status accounts in CSCO that update to ST 22 due to CC STAUP not input or updated timely will be worked by CSCO. See Note in IRM 5.19.1.3.6(1), For Other Account Issues Requiring Referrals or Redirect.

4. For criteria and procedures for Short Term Payment Plans, see IRM 5.19.1.6.3, Short Term Payment Plan Within 180 Days.
- o If the taxpayer’s AAB exceeds CSCO authority shown above, follow procedures in IRM 5.19.1.4.1(5), Account Actions on Referral/Redirect, to transfer the account to the appropriate function.
 - o If the taxpayer cannot full pay their balance within 180 days, or otherwise does not qualify for a Short Term Payment Plan, the taxpayer should consider an IA. See IRM 5.19.1.2.6.3, Installment Agreements, and IRM 5.19.1.6.4, Installment Agreements (IAs).

IRM 5.19.1.2.6.2.4, Short Term Payment Plans - ACS and ACSS Employees
Inserted new subsection with Short Term Payment Plans guidance with revised case processing authority levels for ACS and ACSS employees.

1. ACS and ACSS employees are subject to the following limitations for the specific case types mentioned.

NOTE: FERDI accounts are worked by specific ACS call sites. See IRM 5.19.1.3.5.3.5, ACS FERDI Issues, and IRM 5.19.18.4, FERDI General Case Processing Overview.

2. Short Term Payment Plans - IMF & OOB Sole Proprietors:

When:	Dollar Criteria:	Duration:
All balance due modules in Notice Status, ST 22, and/or 24,	AAB (CC SUMRY) is # [REDACTED] # or less,	No more than 180 days total (including previous Short Term Payment Plans, if previously granted).

3. **Short Term Payment Plans - BMF In-Business No Trust Fund:**

When:	Dollar Criteria:	Duration:
All balance due modules in Notice Status, ST 22, and/or 24,	AAB (CC SUMRY) is # [REDACTED] # or less,	No more than 180 days total (including previous Short Term Payment Plans, if previously granted).

4. For criteria and procedures for Short Term Payment Plans, see IRM 5.19.1.6.3, Short Term Payment Plan Within 180 Days.
- o If the taxpayer's AAB exceeds ACS/ACSS authority shown above, follow procedures in IRM 5.19.1.4.1(4), Account Actions on Referral/Redirect, to transfer the account to the appropriate function.
 - o If the taxpayer cannot full pay their balance within 180 days, or otherwise does not qualify for a Short Term Payment Plan, the taxpayer should consider an IA. See IRM 5.19.1.2.6.3, Installment Agreements, and IRM 5.19.1.6.4, Installment Agreements (IAs).

IRM 5.19.1.2.6.3.4, Installment Agreements - ACS, ACSS and CSCO Employees Revised title to remove ACS and ACSS. Added reminder under paragraph (1) that FERDI accounts are handled by specific ACS call sites. Deleted exception under paragraphs (4) and (5) as not applicable.

1. CSCO employees are subject to the following limitations for the specific case types identified below.

REMINDER: Follow normal processing procedures when working FERDI accounts. See IRM 5.19.18.4, FERDI General Case Processing Overview.

2. **Streamlined IAs over \$25,000 - IMF and OOB Sole Proprietors:**

Dollar Criteria	Duration of IA
AAB (CC SUMRY) is between \$25,001 - \$50,000,	<ul style="list-style-type: none"> o The AAB balance will be fully paid in 72 months, or o The agreement will be fully paid prior to the CSED, <p><i>whichever comes first.</i></p>

3. **Expanded IAs:** (Expanded IAs are no longer applicable per changes to NSIAs.)
4. **NSIAs - IMF & OOB Sole Proprietors:**

Dollar Criteria	Duration of IA
AAB (CC SUMRY) is # [REDACTED] # or less,	The agreement will be fully paid prior to the CSED.

5. **PPIAs - IMF & OOB Sole Proprietors:**

Dollar Criteria	Duration of IA
AAB (CC SUMRY) is # [REDACTED] # or less,	Will not full pay within the CSED.

6. **IBTF Express Agreements:**

Dollar Criteria	Duration of IA
AAB (CC SUMRY) is \$25,000 or less,	Earlier of 24 months or before CSED.

7. For criteria and procedures for IAs, see IRM 5.19.1.6.4, Installment Agreements (IAs), IRM 5.19.1.6.4.2, IA Requirements IBTF Express Agreement, IRM 5.19.1.6.5, PPIA.
- o If the taxpayer’s AAB exceeds ACS/ACSS/CSCO authority shown above, follow procedures in IRM 5.19.1.4.1(5), Account Actions on Referral/Redirect, to transfer the account to the appropriate function.

**IRM 5.19.1.2.6.3.5, Installment Agreements - ACS and ACSS Employees
 Inserted new subsection with Installment Agreements guidance with revised case processing authority levels for ACS and ACSS employees.**

1. ACS and ACSS employees are subject to the following limitations for the specific case types identified below.

NOTE: FERDI accounts are worked by specific ACS call sites. See IRM 5.19.1.3.5.3.5, ACS FERDI Issues, and IRM 5.19.18.4, FERDI General Case Processing Overview.

2. **Streamlined IAs over \$25,000 - IMF and OOB Sole Proprietors:**

Dollar Criteria	Duration of IA
AAB (CC SUMRY) is between \$25,001 and \$50,000,	<ul style="list-style-type: none"> o The AAB balance will be fully paid in 72 months, or o The agreement will be fully paid prior to the CSED, <i>whichever comes first.</i>

3. **Expanded IAs:** (Expanded IAs are no longer applicable per changes to NSIAs.)
4. **NSIAs - IMF & OOB Sole Proprietors:**

Dollar Criteria	Duration of IA
AAB (CC SUMRY) is	The agreement will be fully paid prior

# [REDACTED] # or less,	to the CSED.
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5. **PPIAs - IMF & OOB Sole Proprietors:**

Dollar Criteria	Duration of IA
AAB (CC SUMRY) is # [REDACTED] # or less,	Will not full pay within the CSED.

6. **IBTF Express Agreements:**

Dollar Criteria	Duration of IA
AAB (CC SUMRY) is \$25,000 or less,	Earlier of 24 months or before CSED.

7. For criteria and procedures for IAs, see IRM 5.19.1.6.4, Installment Agreements (IAs), IRM 5.19.1.6.4.2, IA Requirements IBTF Express Agreement, IRM 5.19.1.6.5, PPIA.
- o If the taxpayer's AAB exceeds ACS/ACSS authority shown above, follow procedures in IRM 5.19.1.4.1(4), Account Actions on Referral/Redirect, to transfer the account to the appropriate function.

IRM 5.19.1.2.6.4.1, Financial Analysis, Verification and Substantiation - All Employees Revised first and second row of column one in table under paragraph (1) for consistency.

1. The table below provides guidance to all employees for when financial analysis is needed and when it is necessary to verify and obtain substantiation, by account balance and disposition type:

EXCEPTION: AM employees do **not** conduct Financial Analysis.

Dollar Criteria:	Disposition	Financial Analysis needed?
Less than # [REDACTED] # (AAB (CC SUMRY) plus accruals) (IMF)	CNC	No
AAB (CC SUMRY) is between # [REDACTED] # — # [REDACTED] #	PPIA & CNC	Yes, see IRM 5.19.13, Campus Procedures for Securing Financial Information
Tax only (excludes P&I) up to \$10,000 (Must meet requirements in IRM 5.19.1.6.4(8), Installment Agreements (IAs))	Guaranteed IA	No
AAB (CC SUMRY) is \$25,000 or less,	SIA \$25,000 and under	No

IRM 5.19.1.2.6.4.3, Financial Analysis, Verification and Substantiation - ACS, ACSS and CSCO Employees Revised title to remove ACS and ACSS. Deleted Exception under paragraphs (4) and (5) as not applicable.

1. The tables below provide guidance to CSCO employees for when financial analysis is needed and when it is necessary to verify and obtain substantiation, by account balance and disposition type
2. **SIA over \$25,000 - IMF and OOB Sole Proprietors:**

Dollar Criteria:	Financial Analysis needed?
AAB (CC SUMRY) between \$25,001 and \$50,000,	No

3. **Expanded IAs:** (Expanded IAs are no longer applicable per changes to NSIAs.)
4. **NSIAs - IMF & OOB Sole Proprietors:**

Dollar Criteria:	Financial Analysis needed?
AAB (CC SUMRY) is \$250,000 or less,	No, but: <ul style="list-style-type: none"> ○ AMS history must contain the Compliance Suite Payment Calculator calculation showing the IA will be fully paid by the CSED, and ○ A history item must be input on CC ENMOD indicating "NOCIS".

NOTE: See IRM 5.19.1.6.4(12), Installment Agreements, for specific guidance.

5. **PPIAs - IMF & OOB Sole Proprietors:**

Dollar Criteria:	Financial Analysis needed?
AAB (CC SUMRY) is \$250,000 or less,	Yes, see IRM 5.19.13, Campus Procedures for Securing Financial Information.

NOTE: See IRM 5.19.1.6.4(13), Installment Agreements, for specific guidance.

IRM 5.19.1.2.6.4.4, Financial Analysis, Verification and Substantiation - ACS and ACSS Employees Inserted new subsection with Financial Analysis, Verification and Substantiation guidance with revised case processing authority levels for ACS and ACSS employees.

1. The tables below provide guidance to ACS and ACSS employees for when financial analysis is needed and when it is necessary to verify and obtain substantiation, by account balance and disposition type.
2. **SIA over \$25,000 - IMF and OOB Sole Proprietors:**

Dollar Criteria:	Financial Analysis needed?
AAB (CC SUMRY) between \$25,001 and \$50,000,	No

3. **Expanded IAs:** (Expanded IAs are no longer applicable per changes to NSIAs.)
4. **NSIAs - IMF & OOB Sole Proprietors:**

Dollar Criteria	Financial Analysis needed?
AAB (CC SUMRY) is # [REDACTED] # or less,	No, but: <ul style="list-style-type: none"> o AMS history must contain the Compliance Suite Payment Calculator calculation showing the IA will be fully paid by the CSED, and o A history item must be input on CC ENMOD indicating "NOCIS".
AAB (CC SUMRY) is more than # [REDACTED] # but less than # [REDACTED] #,	Yes, see IRM 5.19.13, Campus Procedures for Securing Financial Information.

NOTE: See IRM 5.19.1.6.4(12), Installment Agreements, for specific guidance.

5. **PPIAs - IMF & OOB Sole Proprietors:**

Dollar Criteria	Financial Analysis needed?
AAB (CC SUMRY) is # [REDACTED] # or less,	Yes, see IRM 5.19.13, Campus Procedures for Securing Financial Information.

NOTE: See IRM 5.19.1.6.4(13), Installment Agreements, for specific guidance.

IRM 5.19.1.3.2.1.1, ACS Transfer Information Added reminder under paragraph (1) for CSCO employees. Added reference to paragraph (3) for Transfer PIN guidance.

1. An IDRS account in Collection ST 22 is under the jurisdiction of ACS.
2. **Correspondence:** 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 .

REMINDER: If a Notice Status account in CSCO updates to ST 22 because a CC STAUP was not input or updated timely, CSCO will work the case. See IRM 5.19.1.3.6, For Other Account Issues Requiring Referrals or Redirect.

3. **Telephone Contacts:** 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. Address all non-ACS (non-collection) related account issues before transferring to ACS. After all non-ACS (non-collection) related account issues are addressed, transfer the call to the appropriate ACS toll free number using the table below and the Telephone Transfer Guide , see IRM 5.19.1.2.2.3, Transfer Personal Identification Number (PIN) Generation. If a taxpayer cannot or does not want to be transferred to ACS, refer to paragraph (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, penalty abatement	Complete the account actions following normal procedures. NOTE: If a balance due still remains, refer to the

	request, etc.,	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. 2. Offer to transfer the call to ACS.

IRM 5.19.1.3.5.1, Multilingual Services Revised paragraph (3) from non-English speaking to limited English proficient which aligns with the IRS Multilingual Initiatives.

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: SCP employees who receive Spanish speaking taxpayers calling about SCP 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 5.19.1.3.6, For Other Account Issues Requiring Referrals or Redirect Revised paragraph (9) to refer the appropriate function. Deleted reminder under paragraph (9) as no longer applicable.

9. **IA requests above Campus authority:** Any request above your authority must be routed to the appropriate function. See IRM 5.19.1.6.4, Installment Agreements (IAs), and IRM 5.19.1.4.1, Account Actions on Referral/Redirects.

IRM 5.19.1.4.1, Account Actions on Referral/Redirects Added reminder under paragraph (1). Revised ACS & ACSS employees threshold. Revised paragraph (4) and deleted Exception as no longer applicable. Deleted first column of tables under paragraphs (4 thru 6). Revised guidance in last column of tables under paragraphs (4 thru 6) based on revised ACS/ACSS case processing authority levels and restructured for readability. Updated CC STAUP parameters throughout.

1. When researching the account, if any modules are in ACS ST 22, do not work the case unless you have access to the ACS system. See IRM 5.19.1.3.2.1.1, ACS Transfer Information. If no access to ACS address all non-ACS issues and take the following actions:

If ...	Then ...
Speaking to the taxpayer	Transfer the call to ACS using the Telephone Transfer Guide available on SERP .
Working correspondence	Refer the correspondence to the appropriate ACSS site based on BOD Code and State mapping (W&I State Mapping or SB/SE State Mapping). NOTE: You are not required to contact the taxpayer and advise them of this referral if the ACSS Site is within your campus.
Outside your campus	Send Letter 86C, Referring Taxpayer Inquiry/Forms to Another Office
Received date of the correspondence is 25 days or greater	Send Letter 86C, Referring Taxpayer Inquiry/Forms to Another Office, to the taxpayer prior to routing the case to ACSS; for routing directions for specialized processing, see IRM 21.3.3.4.10, Taxpayer Late Replies EXAMPLE: Tentative Carryback

REMINDER: If a Notice Status account in CSCO updates to ST 22 because a CC STAUP was not input or updated timely, CSCO will work the case. See IRM 5.19.1.3.6, For Other Account Issues Requiring Referrals or Redirect.

2. Continue processing by ensuring you input a history on AMS. If you do not have access to AMS, input history on CC ENMOD to reflect the paper referral of a telephone call or the correspondence to ACS; this alerts ACS employees who may be researching the account not to take some type of enforcement action there is a taxpayer contact being referred to them for consideration.

If ...	Then ...
The account is in ST 22 on MF only (CC IMFOL) due to a CNC (TC 530)	Work the case using normal procedures. NOTE: Do not refer these to ACS; they are no longer on the ACS system.
Processing an address change on an account in ST	1. IRM 5.19.1.4.2.1, Entity and Address Changes.

6X	2. After the account posts to the new location and is in ST 22, re-input the IA immediately
You are in a TAC Office	Work the ST 22 cases and notify your ACS Liaison of the actions you take if you do not have access to ACS NOTE: Do not direct the taxpayer to contact the ACS call site.

3. Any function receiving a ST 24 case is required to process the case following normal procedures, up to the functions' authority level. See IRM 5.19.1.2.6, Case Processing Authority Levels. Do not bring the account into ACS if you can close the case on the same day - the case can be worked if in ST 24. If the taxpayer must provide additional information or you are unable to close the case on the same day, take the following actions:

EXCEPTION: Do not bring the account to ACS if the account:

- o Meets ACS bypass criteria. See IRM 5.19.5-8, Cases that Systemically Bypass ACS Reference IRM 5.19.5.4.1.
 - o Balance exceeds ACS authority levels. See IRM 5.19.1.2.6, Case Processing Authority Levels.
 - a. Input CC STAUP 2200 and CC ASGNI /CC ASGNB 0605.
 - b. Then immediately input: CC ASGNI /CC ASGNB 0000 if the account is not a pending IA. CC ASGNI /CC ASGNB 0120 if the account is a pending IA.
 - c. Document AMS narrative indicating why the case was brought back to ACS and provide the taxpayer with a follow-up date.
4. **ACS & ACSS Employees:** Follow the procedures below when handling an account exceeding # [REDACTED] # AAB (CC SUMRY) (BMF) or # [REDACTED] # AAB (CC SUMRY) (IMF):

NOTE: Ensure FCC is completed per IRM 5.19.1.4.4.1, Full Compliance Check.

CAUTION: Any ACS or ACSS employee can work cases using the increased authority. The former large dollar units are **no longer in existence**. Do not transfer anything to any of the former large dollar units.

NOTE: Jeopardy - Cases where collection is in jeopardy (at risk) should be assigned to Field Collection. Enter "TOI7". See IRM 5.19.5.8.4, 17 - Transfers Actions.

- a. The account is in **Notice Status** or ST 24:

And ...	Then ...
<p>ST 24 and/or Notice Status and request for an IA</p> <p>NOTE: This includes ST 64 accounts.</p>	<ul style="list-style-type: none"> a. Input TC 971 AC 043 if the request meets pending IA criteria. IRM 5.19.1.6.4.7, Pending IA Criteria. b. You must document the terms of the proposed IA on AMS. c. Transfer the case to the field. <ul style="list-style-type: none"> ○ Input CC STAUP 2200 to IDRS for all Notice Status modules. ○ Reassign the account to 6541 on IDRS (Follow instructions in paragraph (8) below). ○ ST 22 (if applicable): Input "TOI7,TFRO". See IRM 5.19.5.8.4, I7 - Transfers Actions. ○ Provide the taxpayer or representative with the group contact number and address or EEFax number for correspondence. ○ Advise the taxpayer it could take up to 90 days before the RO contacts them. Encourage the taxpayer to make voluntary payments until the RO contacts them. d. If contact is over the phone, inform the taxpayer verbally of the referral to the field. If you do not speak with the taxpayer, issue Letter 86C, Referring Taxpayer Inquiry/Forms to Another Office, to inform them of the referral to the field. e. Do not request documentation. However, if documentation is received, forward it to the field group. Do not destroy these documents. <ul style="list-style-type: none"> ▪ Forward correspondence received to the appropriate field group based on state mapping using the SERP, Who/Where tab to the RO by TSIGN/ZIP/STATE site.
<p>ST 24 and/or Notice Status and taxpayer states Unable to Pay (Possible CNC).</p>	<ul style="list-style-type: none"> a. Document AMS. b. Transfer the case to the field. <ul style="list-style-type: none"> • Input CC STAUP 2200 to IDRS for

	<p>all Notice Status modules.</p> <ul style="list-style-type: none"> • Reassign the account to 6541 on IDRS (Follow instructions in paragraph (8) below). • ST 22 (if applicable): Input "TOI7,TFRO". See IRM 5.19.5.8.4, I7 - Transfers Actions. • Provide the taxpayer or representative with the group contact number and address or EEFax number for correspondence. • Advise the taxpayer it could take up to 90 days before the RO contacts them. Encourage the taxpayer to make voluntary payments until the RO contacts them. <p>c. If contact is over the phone, inform the taxpayer verbally of the referral to the field. If you do not speak with the taxpayer, issue Letter 86C, Referring Taxpayer Inquiry/Forms to Another Office, to inform them of the referral to the field.</p> <p>d. Do not request documentation. However, if documentation is received, forward it to the field group. Do not destroy these documents.</p> <ul style="list-style-type: none"> ▪ Forward correspondence received to the appropriate field group based on state mapping using the SERP, Who/Where tab to the RO by TSIGN/ZIP/STATE site.
<p>Request for a Release of Levy Only: Account is in ST 24 and an immediate hardship exists (shut-off notice, eviction notice etc). See IRM 5.19.4.4.10, Levy Release: General Information.</p>	<p>a. If a hardship exists, as determined by IRM 5.19.4.4.10, Levy Release: General Information, release levy upon receipt of verification.</p> <p>NOTE: If levy was issued through the FPLP, State Income Tax Levy Program (SITLP) or Alaska Permanent AKPFD, follow instructions in IRM 5.19.9, Automated Levy Programs.</p>

	<ul style="list-style-type: none"> b. Document AMS. c. Transfer the case to the field. <ul style="list-style-type: none"> o Input CC STAUP 2200 to IDRS for all Notice Status modules. o Reassign the account to 6541 on IDRS (Follow instructions in paragraph (8) below). o ST 22 (if applicable): Input "TOI7,TFRO". See IRM 5.19.5.8.4, I7 - Transfers Actions. o Provide the taxpayer or representative with the group contact number and address or EEFax number for correspondence. o Advise the taxpayer it could take up to 90 days before the RO contacts them. Encourage the taxpayer to make voluntary payments until the RO contacts them. d. If contact is over the phone, inform the taxpayer verbally of the referral to the field. If you do not speak with the taxpayer, issue Letter 86C, Referring Taxpayer Inquiry/Forms to Another Office, to inform them of the referral to the field. e. If documentation is received, forward it to the field group. Do not destroy these documents. <ul style="list-style-type: none"> ▪ Forward correspondence received to the appropriate field group based on state mapping using the SERP, Who/Where tab to the RO by TSign/ZIP/STATE site.
<p>Request for a Release of Levy Only: Account is in ST 24 and either:</p> <ul style="list-style-type: none"> ▪ No levy was issued, or ▪ A levy was issued, but is not causing an immediate 	<ul style="list-style-type: none"> a. If any levies were issued, but no hardship exists, as determined by IRM 5.19.4.4.10, Levy Release: General Information, do not release them. If no levy was issued, proceed to paragraph (c) below. <p>NOTE: If a levy was issued through FPLP, SITLP or AKPFD, follow instructions in IRM 5.19.9, Automated</p>

<p>hardship.</p>	<p>Levy Programs.</p> <ul style="list-style-type: none"> b. Notify the taxpayer the levy release is denied and inform them of their right to speak to a manager to appeal the denial. If the manager sustains the decision to not release the levy, taxpayers have the right to appeal the decision. See IRM 5.19.8, Collection Appeal Rights. Also, see IRM 5.19.1.3.2(10), For All Employees. c. Document AMS. d. Transfer the case to the field. <ul style="list-style-type: none"> o Input CC STAUP 2200 to IDRS for all Notice Status modules. o Reassign the account to 6541 on IDRS (Follow instructions in paragraph (8) below). o ST 22 (if applicable): Input "TOI7,TFRO". See IRM 5.19.5.8.4, I7 - Transfers Actions. o Provide the taxpayer or representative with the group contact number and address or EEFax number for correspondence. o Advise the taxpayer it could take up to 90 days before the RO contacts them. Encourage the taxpayer to make voluntary payments until the RO contacts them. e. If contact is over the phone, inform the taxpayer verbally of the referral to the field. If you do not speak with the taxpayer, issue Letter 86C, Referring Taxpayer Inquiry/Forms to Another Office, to inform them of the referral to the field. f. If documentation is received, forward it to the field group. Do not destroy these documents. <ul style="list-style-type: none"> ▪ Forward correspondence received to the appropriate field group based on state mapping using the SERP, Who/Where tab to the RO by TSIGN/ZIP/STATE site.
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<p>ST 60 and the taxpayer requests to revise the terms of the IA or the taxpayer is now unable to maintain the IA (possible CNC).</p>	<p>a. Default IA. Input CC IADFL on IDRS. Follow instructions in IRM 5.19.1.6.4.19.1, Withdrawal of IA Requests.</p> <p>NOTE: The defaulting of an existing IA is based on the taxpayer request to revise the terms of the IA or the taxpayer is now unable to maintain the IA (possible CNC).</p> <p>b. Document AMS to show that the IA was defaulted and why.</p> <p>c. Input TC 971 AC 043 only if the taxpayer wants to revise their IA and the request meets pending IA criteria. You must document the terms of the proposed IA on AMS. See IRM 5.19.1.6.4.7, Pending IA Criteria.</p> <p>d. Transfer the case to the field. <ul style="list-style-type: none"> o Input CC STAUP 2200 to IDRS for all Notice Status modules. o Reassign the account to 6541 on IDRS (Follow instructions in paragraph (8) below). o ST 22 (if applicable): Input "TOI7,TFRO". See IRM 5.19.5.8.4, I7 - Transfers Actions. o Provide the taxpayer or representative with the group contact number and address or EEFax number for correspondence. o Advise the taxpayer it could take up to 90 days before the RO contacts them. Encourage the taxpayer to make voluntary payments until the RO contacts them. </p> <p>e. If contact is over the phone, inform the taxpayer verbally of the referral to the field. If you do not speak with the taxpayer, issue Letter 86C, Referring Taxpayer Inquiry/Forms to Another Office, to inform them of the referral to the field.</p> <p>f. Do not request documentation. However, if documentation is received, forward it to the field group. Do not destroy these</p>
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	<p>documents.</p> <ul style="list-style-type: none"> ▪ Forward correspondence received to the appropriate field group based on state mapping using the SERP, Who/Where tab to the RO by TSIGN/ZIP/STATE site. <p>NOTE: Include Form 14425, Withdrawal of Installment Agreement Requests, (or equivalent), with any documentation forwarded to the field group.</p>
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b. The account has modules in ST 22:

And ...	Then ...
<p>The taxpayer requests an IA</p>	<ul style="list-style-type: none"> a. Input TC 971 AC 043 if the request meets pending IA criteria. See IRM 5.19.1.6.4.7, Pending IA Criteria. b. You must document the terms of the proposed IA on AMS. c. Transfer the case to the field. <ul style="list-style-type: none"> ○ Input CC STAUP 2200 to IDRS for any Notice Status modules. ○ Input "TOI7,TFRO". See IRM 5.19.5.8.4, I7 - Transfers Actions. ○ Provide the taxpayer or representative with the group contact number and address or EEFax number for correspondence. ○ Advise the taxpayer it could take up to 90 days before the RO contacts them. Encourage the taxpayer to make voluntary payments until the RO contacts them. d. If contact is over the phone, inform the taxpayer verbally of the referral to the field. If you do not speak with the taxpayer, issue Letter 86C, Referring Taxpayer Inquiry/Forms to Another Office, to inform them of the referral to the field. e. Do not request documentation. However, if documentation is received, forward it to the field group. Do not destroy these documents.

	<ul style="list-style-type: none"> ▪ Forward correspondence received to the appropriate field group based on state mapping using the SERP, Who/Where tab to the RO by TSIGN/ZIP/STATE site.
<p>Taxpayer states Unable to Pay (Possible CNC).</p>	<ul style="list-style-type: none"> a. Document AMS. b. Transfer the case to the field. <ul style="list-style-type: none"> ○ Input CC STAUP 2200 to IDRS for any Notice Status modules. ○ Input "TOI7,TFRO". See IRM 5.19.5.8.4, I7 - Transfers Actions. ○ Provide the taxpayer or representative with the group contact number and address or EEFax number for correspondence. ○ Advise the taxpayer it could take up to 90 days before the RO contacts them. Encourage the taxpayer to make voluntary payments until the RO contacts them. c. If contact is over the phone, inform the taxpayer verbally of the referral to the field. If you do not speak with the taxpayer, issue Letter 86C, Referring Taxpayer Inquiry/Forms to Another Office, to inform them of the referral to the field. d. Do not request documentation. However, if documentation is received, forward it to the field group. Do not destroy these documents. <ul style="list-style-type: none"> ▪ Forward correspondence received to the appropriate field group based on state mapping using the SERP, Who/Where tab to the RO by TSIGN/ZIP/STATE site.
<p>Request for a Release of Levy Only: An immediate hardship exists (shut-off notice, eviction notice etc). See IRM 5.19.4.4.10, Levy Release: General Information.</p>	<ul style="list-style-type: none"> a. If a hardship exists, as determined by IRM 5.19.4.4.10, Levy Release: General Information, release levy upon receipt of verification. b. Document AMS. c. Transfer the case to the field. <ul style="list-style-type: none"> ○ Input CC STAUP 2200 to IDRS for any Notice Status modules. ○ Input "TOI7,TFRO". See IRM 5.19.5.8.4, I7 - Transfers Actions.

	<ul style="list-style-type: none"> ○ Provide the taxpayer or representative with the group contact number and address or EEFax number for correspondence. ○ Advise the taxpayer it could take up to 90 days before the RO contacts them. Encourage the taxpayer to make voluntary payments until the RO contacts them. <p>d. If contact is over the phone, inform the taxpayer verbally of the referral to the field. If you do not speak with the taxpayer, issue Letter 86C, Referring Taxpayer Inquiry/Forms to Another Office, to inform them of the referral to the field.</p> <p>e. Do not request documentation. However, if documentation is received, forward it to the field group. Do not destroy these documents.</p> <ul style="list-style-type: none"> ▪ Forward correspondence received to the appropriate field group based on state mapping using the SERP, Who/Where tab to the RO by TSIGN/ZIP/STATE site.
<p>Request for a Release of Levy Only:</p> <p>Either:</p> <ul style="list-style-type: none"> ▪ No levy was issued or ▪ A levy was issued, but is not causing an immediate hardship. 	<p>a. If any levies were issued, but no hardship exists, as determined by IRM 5.19.4.4.10, Levy Release: General Information, do not release them. If no levy was issued, proceed to paragraph (c) below.</p> <p>b. Notify the taxpayer the levy release is denied and inform them of their right to speak to a manager to appeal the denial. If the manager sustains the decision to not release the levy, taxpayers have the right to appeal the decision. See IRM 5.19.8, Collection Appeal Rights. Also, see IRM 5.19.1.3.2(10), For All Employees.</p> <p>c. Document AMS.</p> <p>d. Transfer the case to the field.</p> <ul style="list-style-type: none"> ○ Input CC STAUP 2200 to IDRS for any Notice Status modules. ○ Input "TOI7,TFRO". See IRM 5.19.5.8.4, I7 - Transfers Actions. ○ Provide the taxpayer or

	<p>representative with the group contact number and address or EEFax number for correspondence.</p> <ul style="list-style-type: none"> ○ Advise the taxpayer it could take up to 90 days before the RO contacts them. Encourage the taxpayer to make voluntary payments until the RO contacts them. e. If contact is over the phone, inform the taxpayer verbally of the referral to the field. If you do not speak with the taxpayer, issue Letter 86C, Referring Taxpayer Inquiry/Forms to Another Office, to inform them of the referral to the field. f. Do not request documentation. However, if documentation is received, forward it to the field group. Do not destroy these documents. ▪ Forward correspondence received to the appropriate field group based on state mapping using the SERP, Who/Where tab to the RO by TSIGN/ZIP/STATE site.
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5. **CSCO Employees:** Follow the procedures below when handling an account exceeding # [REDACTED] # AAB (CC SUMRY) (BMF) or # [REDACTED] # AAB (CC SUMRY) (IMF):

NOTE: Ensure FCC is completed per IRM 5.19.1.4.4.1, Full Compliance Check.

CAUTION: The former large dollar units are **no longer in existence**. **Do not** transfer a call to any of the former large dollar units.

NOTE: Jeopardy - Cases where collection is in jeopardy (at risk) should be assigned to Field Collection. Follow instructions in paragraph (8) below.

If ...	Then ...
<p>The account is in Notice Status and request for an IA</p> <p>NOTE: This includes ST 64 accounts.</p>	<ul style="list-style-type: none"> a. Input TC 971 AC 043 if the request meets pending IA criteria. See IRM 5.19.1.6.4.7, Pending IA Criteria. b. You must document the terms of the proposed IA on AMS. c. Refer the case to the appropriate function.

	<p>d. If the account balance is between # [REDACTED] # AAB (CC SUMRY) (IMF) and # [REDACTED] # AAB (CC SUMRY) (IMF), transfer the case to ACS.</p> <ul style="list-style-type: none"> o Input CC STAUP 2200 for all Notice Status modules. o Input CC ASGNI 0120. o Provide the taxpayer or representative with the ACS toll-free number. Encourage the taxpayer to call ACS as soon as possible to make arrangements. <p>e. If the account balance is more than # [REDACTED] # AAB (CC SUMRY) (BMF) or # [REDACTED] # AAB (CC SUMRY) (IMF), transfer the case to the field.</p> <ul style="list-style-type: none"> o Input CC STAUP 2200 for all Notice Status modules. o Reassign the account to 6541 on IDRS (Follow instructions in paragraph (8) below). o Provide the taxpayer or representative with the group contact number and address or EEFax number for correspondence. o Advise the taxpayer it could take up to 90 days before the RO contacts them. Encourage the taxpayer to make voluntary payments until the RO contacts them. <p>f. If contact is over the phone, inform the taxpayer verbally of the referral. If you do not speak with the taxpayer, issue Letter 86C, Referring Taxpayer Inquiry/Forms to Another Office, to inform them of the referral.</p> <p>g. Do not request documentation. However, if documentation is received, forward it to the appropriate function. Do not destroy these documents.</p> <ul style="list-style-type: none"> o ACS: Forward correspondence received to ACSS based on state mapping using the SERP,
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	<p>Who/Where tab to the Campus Program Locator Guide.</p> <ul style="list-style-type: none"> o Field: Forward correspondence received to the appropriate field group based on state mapping using the SERP, Who/Where tab to the RO by TSIGN/ZIP/STATE site.
<p>Taxpayer states Unable to Pay (Possible CNC).</p>	<ul style="list-style-type: none"> a. Document AMS. b. Refer the case to the appropriate function. c. If the account balance is between # [REDACTED] # AAB (CC SUMRY) (IMF) and # [REDACTED] # AAB (CC SUMRY) (IMF), transfer the case to ACS. <ul style="list-style-type: none"> o Input CC STAUP 2200 for all Notice Status modules. o Input CC ASGNI 0120. o Provide the taxpayer or representative with the ACS toll-free number. Encourage the taxpayer to call ACS as soon as possible to make arrangements. d. If the account balance is more than # [REDACTED] # AAB (CC SUMRY) (BMF) or # [REDACTED] # AAB (CC SUMRY) (IMF), transfer the case to the field. <ul style="list-style-type: none"> o Input CC STAUP 2200 for all Notice Status modules. o Reassign the account to 6541 on IDRS (Follow instructions in paragraph (8) below). o Provide the taxpayer or representative with the group contact number and address or EEFax number for correspondence. o Advise the taxpayer it could take up to 90 days before the RO contacts them. Encourage the taxpayer to make voluntary payments until the RO contacts them. e. If contact is over the phone, inform the taxpayer verbally of the referral. If you

	<p>do not speak with the taxpayer, issue Letter 86C, Referring Taxpayer Inquiry/Forms to Another Office, to inform them of the referral.</p> <p>f. Do not request documentation. However, if documentation is received, forward it to the appropriate function. Do not destroy these documents.</p> <ul style="list-style-type: none"> o ACS: Forward correspondence received to ACSS based on state mapping using the SERP, Who/Where tab to the Campus Program Locator Guide. o Field: Forward correspondence received to the appropriate field group based on state mapping using the SERP, Who/Where tab to the RO by TSIGN/ZIP/STATE site.
<p>Request for a Release of Levy Only:</p> <p>Account is in ST 22 or 24 and an immediate hardship exists (shut-off notice, eviction notice etc). See IRM 5.19.4.4.10, Levy Release: General Information.</p>	<p>a. If a hardship exists, as determined by IRM 5.19.4.4.10, Levy Release: General Information, release the levy upon receipt of verification.</p> <p>EXCEPTION: Immediately forward ST 22 accounts to ACSS. Fax the request to the applicable ACSS Liaison based on state mapping using the SERP , Who/Where tab to the ACS Support Liaison .</p> <p>b. Refer the case to the appropriate function.</p> <p>c. Document AMS.</p> <p>d. If the account balance is between # [REDACTED] # AAB (CC SUMRY) (IMF) # [REDACTED] # AAB (CC SUMRY) (IMF), transfer the case to ACS.</p> <ul style="list-style-type: none"> o Input CC STAUP 2200 for all Notice Status modules. o Input CC ASGNI 0120. o Provide the taxpayer or representative with the ACS toll-free number. Encourage the taxpayer to call ACS as soon as possible to make

	<p>arrangements.</p> <p>e. If the account balance is more than # [REDACTED] # AAB (CC SUMRY) (BMF) or # [REDACTED] # AAB (CC SUMRY) (IMF), transfer the case to the field.</p> <ul style="list-style-type: none"> o Input CC STAUP 2200 for all Notice Status modules. o Reassign the account to 6541 on IDRS (Follow instructions in paragraph (8) below). o Provide the taxpayer or representative with the group contact number and address or EEFax number for correspondence. o Advise the taxpayer it could take up to 90 days before the RO contacts them. Encourage the taxpayer to make voluntary payments until the RO contacts them. <p>f. If contact is over the phone, inform the taxpayer verbally of the referral. If you do not speak with the taxpayer, issue Letter 86C, Referring Taxpayer Inquiry/Forms to Another Office, to inform them of the referral.</p> <p>g. Do not request documentation. However, if documentation is received, forward it to the appropriate function. Do not destroy these documents.</p> <ul style="list-style-type: none"> o ACS: Forward correspondence received to ACSS based on state mapping using the SERP, Who/Where tab to the Campus Program Locator Guide. o Field: Forward correspondence received to the appropriate field group based on state mapping using the SERP, Who/Where tab to the RO by TSIGN/ZIP/STATE site.
<p>Request for a Release of Levy Only:</p>	<p>a. If any levies were issued, but no hardship exists, as determined by IRM 5.19.4.4.10, Levy Release: General</p>

<p>Account is in ST 22 or 24 and either:</p> <ul style="list-style-type: none"> ○ No levy was issued, or ○ A levy was issued, but is not causing an immediate hardship. 	<p>Information, do not release them. If no levy was issued, proceed to paragraph (c) below.</p> <p>EXCEPTION: Immediately forward ST 22 accounts to ACSS. Fax the request to the applicable ACSS Liaison based on state mapping using the SERP, Who/Where tab to the ACS Support Liaison.</p> <ul style="list-style-type: none"> b. Notify the taxpayer the levy release is denied and inform them of their right to speak to a manager to appeal the denial. If the manager sustains the decision to not release the levy, taxpayers have the right to appeal the decision. See IRM 5.19.8, Collection Appeal Rights. Also, see IRM 5.19.1.3.2(10), For All Employees. c. Refer the case to the appropriate function. d. Document AMS. e. If the account balance is between # [REDACTED] # AAB (CC SUMRY) (IMF) or # [REDACTED] # AAB (CC SUMRY) (IMF), transfer the case to ACS. <ul style="list-style-type: none"> ○ Input CC STAUP 2200 for all Notice Status modules. ○ Input CC ASGNI 0120. ○ Provide the taxpayer or representative with the ACS toll-free number. Encourage the taxpayer to call ACS as soon as possible to make arrangements. f. If the account balance is more than # [REDACTED] # AAB (CC SUMRY) (BMF) or # [REDACTED] # AAB (CC SUMRY) (IMF), transfer the case to the field. <ul style="list-style-type: none"> ○ If any modules are in Notice Status, input CC STAUP 2200 to IDRS for all Notice Status modules. ○ Reassign the account to 6541 on IDRS (Follow instructions in paragraph (8) below).
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	<ul style="list-style-type: none"> ○ Provide the taxpayer or representative with the group contact number and address or EEFax number for correspondence. ○ Advise the taxpayer it could take up to 90 days before the RO contacts them. Encourage the taxpayer to make voluntary payments until the RO contacts them. <p>g. If contact is over the phone, inform the taxpayer verbally of the referral. If you do not speak with the taxpayer, issue Letter 86C, Referring Taxpayer Inquiry/Forms to Another Office, to inform them of the referral.</p> <p>h. Do not request documentation. However, if documentation is received, forward it to the appropriate function. Do not destroy these documents.</p> <ul style="list-style-type: none"> ○ ACS: Forward correspondence received to ACSS based on state mapping using the SERP, Who/Where tab to the Campus Program Locator Guide . ○ Field: Forward correspondence received to the appropriate field group based on state mapping using the SERP, Who/Where tab to the RO by TSIGN/ZIP/STATE site.
<p>ST 60 and the taxpayer requests to revise the terms of the IA or the taxpayer is now unable to maintain the IA (possible CNC).</p>	<p>a. Default IA. Input CC IADFL on IDRS. Follow instructions in IRM 5.19.1.6.4.19.1, Withdrawal of IA Requests.</p> <p>NOTE: The defaulting of an existing IA is based on the taxpayer request to revise the terms of the IA or the taxpayer is now unable to maintain the IA (possible CNC).</p> <p>b. Document AMS to show that the IA was defaulted and why. If a new IA was proposed, you must input TC 971</p>

	<p>AC 043 if the request meets pending IA criteria and document the terms of the proposed IA on AMS. See IRM 5.19.1.6.4.7, Pending IA Criteria.</p> <p>c. Refer the case to the appropriate function.</p> <p>d. If the account balance is between # [REDACTED] # AAB (CC SUMRY) (IMF) # [REDACTED] # AAB (CC SUMRY) (IMF), transfer the case to ACS. <ul style="list-style-type: none"> o Input CC STAUP 2200 for all Notice Status modules. o Input CC ASGNI 0120. o Provide the taxpayer or representative with the ACS toll-free number. Encourage the taxpayer to call ACS as soon as possible to make arrangements. </p> <p>e. If the account balance is more than # [REDACTED] # AAB (CC SUMRY) (BMF) or # [REDACTED] # AAB (CC SUMRY) (IMF), transfer the case to the field. <ul style="list-style-type: none"> o Input CC STAUP 2200 for all Notice Status modules. o Reassign the account to 6541 on IDRS (Follow instructions in paragraph (8) below). o Provide the taxpayer or representative with the group contact number and address or EEFax number for correspondence. o Advise the taxpayer it could take up to 90 days before the RO contacts them. Encourage the taxpayer to make voluntary payments until the RO contacts them. </p> <p>f. If contact is over the phone, inform the taxpayer verbally of the referral. If you do not speak with the taxpayer, issue Letter 86C, Referring Taxpayer Inquiry/Forms to Another Office, to inform them of the referral.</p> <p>g. Do not request documentation. However, if documentation is</p>
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	<p>received, forward it to the appropriate function. Do not destroy these documents.</p> <ul style="list-style-type: none"> ○ ACS: Forward correspondence received to ACSS based on state mapping using the SERP, Who/Where tab to the Campus Program Locator Guide. ○ Field: Forward correspondence received to the appropriate field group based on state mapping using the SERP, Who/Where tab to the RO by TSIGN/ZIP/STATE site. <p>NOTE: Include Form 14425, Withdrawal of Request for Installment Agreement (or equivalent), with any documentation forwarded to ACSS or the field group.</p>
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6. **FA Employees:** Follow the procedures below when handling an account exceeding # [REDACTED] # AAB (CC SUMRY) (IMF & BMF):

NOTE: Ensure FCC is completed per IRM 5.19.1.4.4.1, Full Compliance Check.

CAUTION: The former large dollar units are **no longer in existence**. **Do not** transfer a call to any of the former large dollar units.

NOTE: Jeopardy - Cases where collection is in jeopardy (at risk) should be assigned to Field Collection. Follow instructions in paragraph (8) below.

If ...	Then ...
<p>Notice Status and request for an IA</p> <p>NOTE: This includes ST 64 accounts.</p>	<ul style="list-style-type: none"> a. Input TC 971 AC 043 if the request meets pending IA criteria. See IRM 5.19.1.6.4.7, Pending IA Criteria. b. You must document the terms of the proposed IA on AMS. c. Refer the case to the appropriate function. d. If the account balance is between # [REDACTED] # and # [REDACTED] # AAB (CC SUMRY) (IMF), transfer the case to ACS. <ul style="list-style-type: none"> ○ Input CC STAUP 2200 for all Notice Status modules. ○ Input CC ASGNI 0120.

	<ul style="list-style-type: none"> ○ Provide the taxpayer or representative with the ACS toll-free number. Encourage the taxpayer to call ACS as soon as possible to make arrangements. <p>e. If the account balance is more than # [REDACTED] # AAB (CC SUMRY) (BMF) or # [REDACTED] # AAB (CC SUMRY) (IMF), transfer the case to the field.</p> <ul style="list-style-type: none"> ○ Input CC STAUP 2200 for all Notice Status modules. ○ Reassign the account to 6541 on IDRS (Follow instructions in paragraph (8) below). ○ Provide the taxpayer or representative with the group contact number and address or EEFax number for correspondence. ○ Advise the taxpayer it could take up to 90 days before the RO contacts them. Encourage the taxpayer to make voluntary payments until the RO contacts them. <p>f. Inform the taxpayer verbally of the referral.</p> <p>g. Do not request documentation. However, if documentation is received, forward it to the appropriate function. Do not destroy these documents.</p> <ul style="list-style-type: none"> ○ ACS: Forward correspondence received to ACSS based on state mapping using the SERP, Who/Where tab to the Campus Program Locator Guide. ○ Field: Forward correspondence received to the appropriate field group based on state mapping using the SERP, Who/Where tab to the RO by TSIGN/ZIP/STATE site.
Taxpayer states Unable to Pay	<ul style="list-style-type: none"> a. Document AMS. b. Refer the case to the appropriate

<p>(Possible CNC).</p>	<p>function.</p> <p>c. If the account balance is between # [REDACTED] # and # [REDACTED] # AAB (CC SUMRY) (IMF), transfer the case to ACS.</p> <ul style="list-style-type: none"> ○ Input CC STAUP 2200 for all Notice Status modules. ○ Input CC ASGNI 0120. ○ Provide the taxpayer or representative with the ACS toll-free number. Encourage the taxpayer to call ACS as soon as possible to make arrangements. <p>d. If the account balance is more than # [REDACTED] # AAB (CC SUMRY) (BMF) or # [REDACTED] # AAB (CC SUMRY) (IMF), transfer the case to the field.</p> <ul style="list-style-type: none"> ○ Input CC STAUP 2200 for all Notice Status modules. ○ Reassign the account to 6541 on IDRS (Follow instructions in paragraph (8) below). ○ Provide the taxpayer or representative with the group contact number and address or EEFax number for correspondence. ○ Advise the taxpayer it could take up to 90 days before the RO contacts them. Encourage the taxpayer to make voluntary payments until the RO contacts them. <p>e. Inform the taxpayer verbally of the referral.</p> <p>f. Do not request documentation. However, if documentation is received, forward it to the appropriate function. Do not destroy these documents.</p> <ul style="list-style-type: none"> ○ ACS: Forward correspondence received to ACSS based on state mapping using the SERP, Who/Where tab to the Campus Program Locator Guide. ○ Field: Forward correspondence
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	<p>received to the appropriate field group based on state mapping using the SERP, Who/Where tab to the RO by TSIGN/ZIP/STATE site.</p>
<p>Request for a Release of Levy Only:</p> <p>Account is in ST 22 or 24 and an immediate hardship exists (shut-off notice, eviction notice etc). See IRM 5.19.4.4.10, Levy Release: General Information.</p>	<ul style="list-style-type: none"> a. If a hardship exists, as determined by IRM 5.19.4.4.10, Levy Release: General Information, release the levy upon receipt of verification. b. Refer the case to the appropriate function. Inform the taxpayer verbally of the levy release. c. Document AMS. d. If the account balance is between # [REDACTED] # and # [REDACTED] # AAB (CC SUMRY) (IMF), transfer the case to ACS. <ul style="list-style-type: none"> o Input CC STAUP 2200 for all Notice Status modules. o Provide the taxpayer or representative with the ACS toll-free number. Encourage the taxpayer to call ACS as soon as possible to make arrangements. e. If the account balance is more than # [REDACTED] # AAB (CC SUMRY) (BMF) or # [REDACTED] # AAB (CC SUMRY) (IMF), transfer the case to the field. <ul style="list-style-type: none"> o Input CC STAUP 2200 for all Notice Status modules. o Reassign the account to 6541 on IDRS (Follow instructions in paragraph (8) below). o Provide the taxpayer or representative with the group contact number and address or EEFax number for correspondence. o Advise the taxpayer it could take up to 90 days before the RO contacts them. Encourage the taxpayer to make voluntary payments until the RO contacts them. f. Inform the taxpayer verbally of the

	<p>referral.</p> <p>g. Do not request documentation. However, if documentation is received, forward it to the appropriate function. Do not destroy these documents.</p> <ul style="list-style-type: none"> ○ ACS: Forward correspondence received to ACSS based on state mapping using the SERP, Who/Where tab to the Campus Program Locator Guide . ○ Field: Forward correspondence received to the appropriate field group based on state mapping using the SERP, Who/Where tab to the RO by TSIGN/ZIP/STATE site.
<p>Request for a Release of Levy Only:</p> <p>Account is in ST 22 or 24 and either:</p> <ul style="list-style-type: none"> ○ No levy was issued, or ○ A levy was issued, but is not causing an immediate hardship. 	<p>a. If any levies were issued, but no hardship exists, as determined by IRM 5.19.4.4.10, Levy Release: General Information, do not release them. If no levy was issued, proceed to paragraph (c) below.</p> <p>b. Notify the taxpayer the levy release is denied and inform them of their right to speak to a manager to appeal the denial. If the manager sustains the decision to not release the levy, taxpayers have the right to appeal the decision. See IRM 5.19.8, Collection Appeal Rights. Also, see IRM 5.19.1.3.2(10), For All Employees.</p> <p>c. Refer the case to the appropriate function.</p> <p>d. Document AMS.</p> <p>e. If the account balance is between # [REDACTED] # and # [REDACTED] # AAB (CC SUMRY) (IMF), transfer the case to ACS.</p> <ul style="list-style-type: none"> ○ If any modules are in Notice Status, input CC STAUP 2200 to IDRS for all Notice Status modules. ○ Provide the taxpayer or representative with the ACS toll-free number. Encourage the taxpayer to call ACS as

	<p>soon as possible to make arrangements.</p> <p>f. If the account balance is more than # [REDACTED] # AAB (CC SUMRY) (BMF) or # [REDACTED] # AAB (CC SUMRY) (IMF), transfer the case to the field.</p> <ul style="list-style-type: none"> o If any modules are in Notice Status, input CC STAUP 2200 to IDRS for all Notice Status modules. o Reassign the account to 6541 on IDRS (Follow instructions in paragraph (8) below). o Provide the taxpayer or representative with the group contact number and address or EEFax number for correspondence. o Advise the taxpayer it could take up to 90 days before the RO contacts them. Encourage the taxpayer to make voluntary payments until the RO contacts them. <p>g. Inform the taxpayer verbally of the referral.</p> <p>h. Do not request documentation. However, if documentation is received, forward it to the appropriate function. Do not destroy these documents.</p> <ul style="list-style-type: none"> o ACS: Forward correspondence received to ACSS based on state mapping using the SERP, Who/Where tab to the Campus Program Locator Guide . o Field: Forward correspondence received to the appropriate field group based on state mapping using the SERP , Who/Where tab to the RO by TSIGN/ZIP/STATE site.
<p>ST 60 and the taxpayer requests to revise the terms of the IA or the taxpayer</p>	<p>a. Default IA. Input CC IADFL on IDRS. Follow instructions in IRM 5.19.1.6.4.19.1, Withdrawal of IA</p>

<p>is now unable to maintain the IA (possible CNC).</p>	<p>Requests.</p> <p>NOTE: The defaulting of an existing IA is based on the taxpayer request to revise the terms of the IA or the taxpayer is now unable to maintain the IA (possible CNC).</p> <ol style="list-style-type: none"> b. Document AMS to show that the IA was defaulted and why. If a new IA was proposed, you must input TC 971 AC 043 if the request meets pending IA criteria and document the terms of the proposed IA on AMS. See IRM 5.19.1.6.4.7, Pending IA Criteria. c. Refer the case to the appropriate function. d. If the account balance is between # [REDACTED] # and # [REDACTED] # AAB (CC SUMRY) (IMF), transfer the case to ACS. <ul style="list-style-type: none"> o Input CC STAUP 2200 for all Notice Status modules. o Input CC ASGNI 0120. o Provide the taxpayer or representative with the ACS toll-free number. Encourage the taxpayer to call ACS as soon as possible to make arrangements. e. Inform the taxpayer verbally of the referral. f. If the account balance is more than # [REDACTED] # AAB (CC SUMRY) (BMF) or # [REDACTED] # AAB (CC SUMRY) (IMF), transfer the case to the field. <ul style="list-style-type: none"> o Input CC STAUP 2200 for all Notice Status modules. o Reassign the account to 6541 on IDRS (Follow instructions in paragraph (8) below). o Provide the taxpayer or representative with the group contact number and address or EEFax number for correspondence. o Advise the taxpayer it could
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	<p>take up to 90 days before the RO contacts them. Encourage the taxpayer to make voluntary payments until the RO contacts them.</p> <p>g. Inform the taxpayer verbally of the referral.</p> <p>h. Do not request documentation. However, if documentation is received, forward it to the appropriate function. Do not destroy these documents.</p> <ul style="list-style-type: none"> o ACS: Forward correspondence received to ACSS based on state mapping using the SERP, Who/Where tab to the Campus Program Locator Guide. o Field: Forward correspondence received to the appropriate field group based on state mapping using the SERP, Who/Where tab to the RO by TSIGN/ZIP/STATE site. <p>NOTE: Include Form 14425, Withdrawal of Request for Installment Agreement (or equivalent), with any documentation forwarded to ACSS or the field group.</p>
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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. **IMF:**

Language ...	UCCE Extension ...
English	1075
Spanish	1071

b. **BMF:**

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.
- 8. Forward documents to RO Group Manager based on Revenue Officer by TSIGN/ZIP/State look-up located on the SERP, Who/Where tab to the RO by TSIGN/ZIP/STATE site.

NOTE: The first two digits of the RO group number represent the AO number.

- a. Review the taxpayer's Collection Assignment Code. This is a two-digit number that appears on CC ENMOD (COLL-ASGMT) and is the assigned Area Office (AO). Determine whether this is a W&I or SB/SE AO:

AO ...	BOD ...
11-15	W&I
21-27	SB/SE (Domestic)
35	SB/SE (International, including Puerto Rico)

EXCEPTION: There is no International W&I AO number. If the taxpayer lives in Puerto Rico or outside the U.S., the International SB/SE AO number of 35 should be used.

- b. Transfer the case:

AO ...	Transfer Steps ...
W&I	<ol style="list-style-type: none"> 1. If the taxpayer's current AO is a W&I number, the AO code must be changed to a SB/SE AO number. This can be done at the same time the assignment is changed. <ul style="list-style-type: none"> NOTE: RO assignments are made using SB/SE AO numbers. 2. Overlay CC ENMOD with ENREQ bringing up INCHG . 3. Change DOC-CD to 50. 4. Input AO number in CLC field. 5. Input "AO006541" in CASE-ASSN-NUM field. <p>EXAMPLE: Taxpayer resides in Arkansas. According to the RO by State , the AO is 25. Enter "25006541" in the CASE-ASSN-NUM field.</p>

	6. Input remarks (i.e., "Account Balance exceeds authority. Transferring case to field"). 7. Page up (transmit).
SB/SE	1. If the taxpayer's current AO is a SB/SE AO number, change the assignment number. 2. Use CC ASGNI /CC ASGNB by overlaying CC ENMOD. 3. Input "6541" in the BGEE field. 4. Input the AO number followed by 00 in the AOTO field. EXAMPLE: Taxpayer resides in Iowa. According to the RO by State , the AO is 26. Enter "2600" in the AOTO field. 5. Page up (transmit).

9. When researching the account, if there are ST 26 modules, further research is required to determine where the case is assigned; follow the chart below to determine where the case is assigned and the appropriate action:

If ...	Then ...
A balance due account TSIGN'd to "35XX6XXX" with a history indicating "MMIA" NOTE: MMIA now has multiple TSIGN's depending on the location of the account, but they all begin with the assignment of Area Office "35" and the last four digits of the TSIGN begin with a "6".	1. Send Form 4442, Inquiry Referral, to the CCP site at the Philadelphia Campus: IRS-MMIA M/S 5-E04.117 2970 Market St. Philadelphia, PA 19104-5002 Send such items within three days using Form 3210, Document Transmittal, annotated with "MMIA"
<ul style="list-style-type: none"> ○ A TSIGN 8000 - Balance due only case and ○ No return delinquency and ○ The taxpayer agrees with the ASFR assessment and ○ The balance due "is within" your authority level 	a. Change the TSIGN to 7000 using CC ASGNI /CC ASGNB; for input procedures, see IRM 2.4.27, Command Code ASGNI / ASGNB (<i>Formerly TSIGN</i>), CC STAUP 2400 and attempt to resolve the case. If unable to immediately resolve the case, after the assignment changes to 7000, ST 24, TSIGN to 0000 using CC ASGNI /CC ASGNB and input CC STAUP for the appropriate number of cycles to complete working the

	<p>case</p> <p>EXAMPLE: Waiting for the taxpayer to send information CC STAUP 2206 or 2209 as appropriate.</p> <p>b. If ACS is working the case and it cannot be resolved the same day, bring the case back to ACS, input TSIGN 7000 using CC ASGNI /CC ASGNB; for input procedures, see IRM 2.4.27, Command Code ASGNI / ASGNB (<i>Formerly TSIGN</i>), CC STAUP 2400, the following week TSIGN 0000 and CC STAUP 2200</p>
<ul style="list-style-type: none"> ○ A TSIGN 8000 - Balance due only case and ○ No return delinquency and ○ The taxpayer disagrees with the balance resulting from an ASFR assessment 	<ul style="list-style-type: none"> a. Change the TSIGN to 7000 using CC ASGNI /CC ASGNB; for input procedures, see IRM 2.4.27, Command Code ASGNI /ASGNB (<i>formerly TSIGN</i>) b. Input CC STAUP 2400; for information to provide the taxpayer to request a reconsideration: IRM 5.19.1.4.3.2(2), Adjusting Tax for a Balance Due. c. Provide the taxpayer with the address to send reconsideration return to ASFR; for address information: See SERP, Who/Where, ASFR - Reconsideration Returns - Centralized Processing Sites
<p>The taxpayer requests:</p> <ul style="list-style-type: none"> ○ A transcript of the assessment for ASFR or ○ A copy of an ASFR Return 	<ul style="list-style-type: none"> a. If the assessment was made after June 2005, route the case to ASFR. See SERP, Who/Where, ASFR - Reconsideration Returns - Centralized Processing Sites b. If the assessment was made prior to July 2005, route the case to the Return and Income Verification Unit (RAIVS) at the campus where the assessment was made. See IRM 3.5.20-3 , RAIVS

	Contacts.
<ul style="list-style-type: none"> ○ A T SIGN 8000 - Balance due and ○ Return delinquency modules (COMBO) 	<ul style="list-style-type: none"> a. If there is a started ASFR (Dummy TC 150, or TC 971 AC 143 posted) case with no assessment or closing TDI transaction code, advise the taxpayer the delinquent return issue must be addressed first and refer to the ASFR toll-free line. The toll-free number to the appropriate ASFR site is located on the ASFR notice they received. A started ASFR case can be identified by a TC 150 for \$.00, with the "SFR" indicator to the right of the DLN, or TC 971 AC 143 (for cases started after 7/1/2018). Started ASFR cases with no filed return or closing TDI transaction code, see IRM 5.18.1.5.5, Letter 2566 SC/CG (30-Day Letter), for default time frames after the ASFR TC 150 posts and is considered a balance due account b. If the ASFR was not started, see IRM 5.18.1.6.1, ASFR TC 971 AC 143, input a CC STAUP 2200, change the T SIGN to "0000", and process the case per IRM procedures addressing accounts with both TDI and balance due modules
A Copy of a Closed Audit Report	IRM 21.5.10.4.4, Copies of Audit Reports

10. Once your research/interview is complete, and it is determined the tax liability is correct with a remaining outstanding balance, continue case processing; for additional information. IRM 5.19.1.4.3, Determine Correct Tax Liability.
11. For correspondence, work the case per the request received in the correspondence. Follow disclosure guidelines and other procedures outlined throughout this section. IRM 5.19.1.2.2, Disclosure Overview: Verifying Identity of Contact Party.
12. If additional information is required to make a final case disposition, attempt to contact the taxpayer by phone or correspondence to request additional information; if making a phone attempt and contact is not made with the

taxpayer, you must follow up with a letter requesting the additional information.

IRM 5.19.1.5.21.3, Private Debt Collection Criteria Revised third bullet under paragraph (1) to comply with changes to the Taxpayer First Act (TFA).

1. Per IRC 6306, the Service **must** enter into qualified tax collection contracts for cases meeting the following criteria:
 - Removed from active IRS inventory because of lack of resources,
 - Removed from active IRS inventory due to inability to locate the taxpayer,
 - When more than two (2) years have passed since the assessment and there has been no assignment to an IRS employee for collection, or
 - When 365 days have passed without taxpayer or third party interaction to further collection of the account.

IRM 5.19.1.5.21.3.1, Legislative Exclusions to Private Debt Collection Criteria Added two exclusions under paragraph (1) to comply with changes to the TFA.

1. A tax receivable meeting the following exclusion criteria will **not** be assigned to a PCA :
 - Involves a taxpayer that is deceased,
 - Involves a taxpayer that is under the age of 18,
 - Involves a taxpayer that is in a designated Combat Zone,
 - Involves a taxpayer that is the victim of tax-related identity theft,
 - Currently under examination, litigation, criminal investigation or levy,
 - Subject to pending or active offers in compromise,
 - Subject to a pending or active IA,
 - Subject to a statutory right of appeal,
 - Classified as innocent spouse cases, or
 - Involves a taxpayer in a presidentially declared disaster area who requests relief from collection.
 - Involves a taxpayer that is receiving Supplemental Security Income / Social Security Disability Insurance (SSI/SSDI).
 - Individuals whose AGI is below 200% of the applicable poverty level.

NOTE: Cases assigned to a PCA that subsequently meet the above criteria will be returned to the IRS.

IRM 5.19.1.5.21.4, AM, ACS and FA Taxpayer Contacts on Private Debt Collection Accounts Added note to second column of third row of table under paragraph (3) explaining Private Collection Agencies refer to Installment Agreements as Payment Arrangements.

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, Ways to Submit Payments. 2. Provide the following: <ul style="list-style-type: none"> o Pay off amount per IRM 5.19.1.6.2, Can Full Pay Balance Due Now (Payoff). o Applicable information for making payment by check per IRM 5.19.1.2.7.1, Taxpayer Responsibilities - When Submitting Payments by Check.
The taxpayer wants to set up an IA,	<p>Advise the taxpayer they must work directly with the PCA and provide the PCA phone number .</p> <p>NOTE: PCA's refer to IAs as "Payment Arrangements" (PA)</p>
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, Determine Correct Tax Liability, 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, TDS Transcript Delivery Methods. 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, Taxpayer Advocate Service (TAS).
If the taxpayer states they: <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"> 1. 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

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 5.19.1.5.21.5, ACSS and CSCO Correspondence on Private Debt Collection Accounts Revised references from Installment Agreement (IA) to Payment Arrangements (PA).

1. ACSS and CSCO will work correspondence from a PDC assigned taxpayer as normal. The account will be systemically recalled when the account goes to ST 12 or meets one of the PDC exclusions in IRM 5.19.1.5.21.3.1, Exclusions to Private Debt Collection Criteria.

NOTE: If taxpayer submits written correspondence asking the PCA to cease contact, forward the correspondence by encrypted email to: *SBSE PDC Questions . Document "Correspondence to PDC" on AMS, then classify waste the paper case.

2. If the PCA previously granted a PA on a PDC account, do **not** take case actions to interfere with the taxpayer's PA with their PCA . See IRM 5.19.1.5.21.6, Payment Arrangements (PA) Granted by Private Collection Agencies.

EXCEPTION: A taxpayer may be liable for modules assigned to an IRS contracted PCA , as well as modules that are not assigned to PDC (including X-refs). When this occurs, work the non-PDC modules following guidance in IRM 5.19.1.5.21.4(4), AM, ACS and FA Taxpayer Contacts on Private Debt Collection Accounts.

IRM 5.19.1.5.21.6, Installment Agreements Granted by Private Collection Agencies Revised title to Payment Arrangements (PA) Granted by Private Collection Agencies.

1. PCA s may grant PAs on PDC accounts; however, the account will not update to ST 60. Instead, the PCA will monitor it to ensure the taxpayer makes their required payments.
2. Since the PCA monitors the account for payments, the account will remain assigned to PDC. PDC accounts can be identified per the indicators described in IRM 5.19.1.5.21.2.1, Private Debt Collection Account Identification.
3. Although PAs granted by PCA s do not show up in ST 60, a TC 971 AC 063 will be present for all modules included in a PCA granted PA.
4. Although the PCA monitors accounts assigned to them for required payments, the payments are received and processed by the Service.
5. You may receive contact from a taxpayer where they state they are working with the PCA . When this occurs, **do not** take actions to interfere with the taxpayer’s PA with their PCA .

EXCEPTION: If the taxpayer states they do not want to work with the PCA , refer to IRM 5.19.1.5.21.4, AM, ACS and FA Taxpayer Contacts on Private Debt Collection Accounts, or IRM 5.19.1.5.21.5, ACSS and CSCO Correspondence on Private Debt Collection.

IRM 5.19.1.6.3, Short Term Payment Plan Within 120 Days Revised example under paragraph (5) for clarity. Revised ACS literals in last column, third row of table under paragraph (14) example.

5. All actions taken on the account must be clearly documented on AMS. Refer to IRM 5.19.1.2.4, Documenting Account Actions.

If ...	Then ...
All modules are in Notice Status,	Input Short Term Payment Plan on IDRS. See <ul style="list-style-type: none"> ○ Exhibit 5.19.1-4, IDRS Input of Short Term Payment Plans, 180 Days or Less, CC IAORG for AM/ACS/ACSS/CSCO/FA, and ○ Exhibit 5.19.1-5, IDRS Input of Short Term Payment Plans, 180 Days or Less, CC IAREV

	for AM/ACS/ACSS/CSCO/FA.
Any modules are in Status 22,	Input Short Term Payment Plan on ACS. Move the case to the appropriate ACS inventory for the payment to post.

EXAMPLE: The taxpayer states they can full pay within 90 days and there are balance due modules in ST 22 or 24 and there have been no prior Short Term Payment Plans given; grant the taxpayer's request. Inform the taxpayer payment must be received by IRS by the promised date. If the final notice was issued and there are levy sources present, move the case to E3 inventory; if the final notice was not issued and there are levy sources present, move to the case to E2 inventory. If there are no levy sources move to I7 inventory, with a follow up of 21 days past the promise date for payment receipt and processing. The taxpayer calls on the 90th day requesting an additional 90 days to full pay; you may extend for 90 additional days. Do not allow more than the maximum of 180 days, this does not include the additional seven days for internal processing of the payment.

6. These procedures also include taxpayers who claim they are filing a refund return or an amended return that will full pay their balance due.
7. Existing Short Term Payment Plans may be revised by adding new modules or allowing additional time, *provided* the total time to full pay does not exceed 180 days from the original request date.
8. If a taxpayer is in Notice Status and requests a Short Term Payment Plan for 90 days, and a prior request was granted for the maximum of 180 days, do not allow additional time unless there are unusual circumstances such as Combat Zone or a disaster area declared by the president. Document AMS in detail with the reason for granting the additional time. If additional time is not granted, other payment options and methods should be discussed.
9. A **new** Short Term Payment Plan of up to 180 days may be granted **only after** all modules from any prior payment agreement have been full paid.

NOTE: You must consider all previously granted Short Term Payment Plans.

EXAMPLE: A 180-day Short Term Payment Plan is granted for a taxpayer's 2016 and 2017 Form 1040 balances due. They full pay their liabilities within 180 days as promised. The taxpayer subsequently files a 2018 Form 1040 with a balance due and requests a new 180-day Short Term Payment Plan. The taxpayer may be allowed up to 180 days to pay off their new balance due.

CAUTION: ACS, ACSS or FA do not establish up to 180 day Short Term Payment Plans when any module is in ST 22 using CC IAGRE. These cases are being monitored on the ACS system for receipt of payment. AM, ACS, ACSS, CSCO or FA will establish any up to 180-day Short Term Payment Plans when all modules are in notice status using CC IAGRE.

10. If the taxpayer does not qualify for a Short Term Payment Plan of up to 180 days, determine if the taxpayer meets IA criteria. See IRM 5.19.1.6.4, Installment Agreements (IAs).
11. If an IMF or BMF taxpayer has an open TDI, see return filing requirements. IRM 5.19.1.4.4.1, Full Compliance Check. Allow the Short Term Payment Plan for up to 180 days if it meets criteria and establish a firm date for filing the missing returns within the appropriate time frames.

CAUTION: IDRS will not allow the input of CC IAGRE when there is an open TDI. For these agreements, input a CC STAUP for the next Notice Status for 9 cycles. Document AMS of return requested and Short Term Payment Plan.

12. When working correspondence, the date used to determine the start of the maximum Short Term Payment Plan is within 180 days time frame from the IRS received date on the correspondence, or postmark if no IRS receive date. Input the Short Term Payment Plan, except when ten days or less of the Short Term Payment Plan time frame remains; In that instance, document AMS with the Short Term Payment Plan for up to 180 days information (number of days requested) and:
 - a. For Notice Status accounts, if ST 21, input CC STAUP to 5805; all other statuses, input CC STAUP to 2205.
 - b. For ST 22 accounts, reassign.
13. If the taxpayer requests a Short Term Payment Plan for an IA in ST 6X, deny the request and inform them a Short Term Payment Plan does not extend their time for collection appeal rights. **Do not** convert a taxpayer request for an IA that is for 180 days or less to a Short Term Payment Plan.

CAUTION: Per IRC 7122(e)(2), there are appeal rights associated with an IA that do not apply to Short Term Payment Plans. Taxpayers may appeal the modification or termination of an IA; taxpayers may also appeal the rejection of a proposed IA.

REMINDER: While we cannot *convert* an existing IA to a Short Term Payment Plan, **the taxpayer may submit full payment at any time.** Advise the taxpayer they may call 800-829-1040 to obtain a current pay off amount, when they are ready to send full payment.

14. Use the following table when processing a Short Term Payment Plan and no TDIs are present:

NOTE: If the maximum days for a Short Term Payment Plan were previously granted, deny the request.

If ...	And ...	Then ...
ST 22 or ST 24,	Other periods in ST 71 with an unreversed TC 480 or TC 780 (-Y	Advise the taxpayer to call the OIC Unit in the applicable Compliance Campus Location within 10 days. See SERP for a listing of OIC Sites under the Who/Where tab.

	Freeze),	<ol style="list-style-type: none"> 1. Enter history code "TOE4,45" 2. Warn the taxpayer failure to pay could result in enforcement action per IRM 5.19.1.7, Warning of Enforcement Action and Enforced Collection
Notice Status,	With other unreversed TC 480 and TC 780 (ST 71) modules (-Y Freeze),	<ol style="list-style-type: none"> 1. Advise the taxpayer to call the OIC Unit in the applicable Compliance campus location within ten days. See SERP for a listing of OIC Sites under the Who/Where tab. 2. Enter CC STAUP 2206.
ST 22,	IMF, OOB or BMF in business non trust fund,	<ol style="list-style-type: none"> a. If a "FNL NOT" date is shown in the ACS MOD Screen for all balance due tax modules and levy sources are available, enter history code "TOE3XXX,FLPY". b. If a levy source is available but the "FNL NOT" is not shown for all modules, input "TOE2XXX,FLPY". Otherwise, input "TOI7XXX,FLPY". c. Extend the follow-up date for the first deadline plus 21 days for payment. <p>EXAMPLE: The taxpayer is granted a Short Term Payment Plan for 180 days to full pay their ST 22 account and a "FNL NOT" date is shown on the ACS MOD screen for all the balance due modules and levy sources are available, enter history code "TOE3,201,FLPY".</p> d. Release levies unless they are a condition of the Short Term Payment Plan for up to 180 days; for levy release procedures. See IRM 5.19.4.4.10, Levy Release: General Information. e. Warn the taxpayer failure to pay

		could result in enforcement action per IRM 5.19.1.7, Warning of Enforcement Action and Enforced Collection.
ST 24,	IMF, OOB or BMF in business non trust fund,	a. Document AMS. See IRM 5.19.1.4.1(3), Account Actions on Referral/Redirects.
ST 60,	CTLV Continuous Wage Levy (ALN xx08),	a. Leave CTLV in place, advise the taxpayer when they make full payment the levy will be released.
ST 60,	Regular IA,	Leave history in AMS, do not change the current IA. See paragraph (13) above.
ST 53 or 23 not on IDRS (on CC IMFOL T/BMFOL T but not IDRS),		IRM 5.19.1.6.4.5, Account Statuses Affecting IAs. CAUTION: Input the IA before CC MFREQ or the computer will not allow CC IAGRE input.
Notice Status,	IMF, OOB or BMF in business non trust fund,	a. Input the Short Term Payment Plan using CC IAGRE.

IRM 5.19.1.6.4, Installment Agreements (IAs) Added new guidance to table under paragraph (12)(a) for ACS and ACSS employees with revised case processing authority levels.

12. 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"> • \$100,000 (FA), • \$250,000 (ACS, ACSS, 	A financial statement is not required, but: <ul style="list-style-type: none"> • AMS history must contain

and CSCO),	<p>the Compliance Suite Payment Calculator calculation showing the IA will be fully paid by the CSED, and</p> <ul style="list-style-type: none"> • A history item must be input on CC ENMOD indicating "NOCIS".
<p>AAB (CC SUMRY) is between \$250,001 and \$999,999 (ACS/ACSS),</p> <p>NOTE: See IRM 5.19.1.2.6.3.5, Installment Agreements - ACS and ACSS Employees, for additional information.</p>	<p>A financial statement is required. See IRM 5.19.13, Campus Procedures for Securing Financial Information.</p>

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,		Managerial approval is not required, but AMS history must 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"> • There is no history of IA defaults for any module to be included in the IA, and • No modules are in ST 22 or ST 24. 	Managerial approval is not required, but AMS history must contain the Compliance Suite Payment Calculator calculation showing the IA will be fully paid by the CSED.
AAB (CC SUMRY) is	<ul style="list-style-type: none"> • There is history of IA defaults for 	Managerial approval is required.

between \$25,001 and \$50,000,	any module to be included in the IA, or <ul style="list-style-type: none"> One or more modules are in ST 22 or ST 24. 	
AAB (CC SUMRY) is more than \$50,000,		Managerial approval is 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.

IRM 5.19.1.6.4.1, Determining Appropriate IA Revised third thru fifth row, first column of table under paragraph (3) to separate case processing authority level for CSCO and ACS/ACSS employees. Added reference to new subsection for ACS and ACSS employees.

3. When speaking to the taxpayer or working correspondence and the AAB (CC SUMRY) amount is more than \$25,000 (including any modules in ST 53 or 23, as well as pre-assessed/unassessed modules), follow the procedures in the table below. See IRM 5.19.1.2.6.3, Installment Agreements.

EXCEPTION: AM employees see IRM 5.19.1.3.3, Referrals and Redirect for AM Employees.

EXCEPTION: For IBTF Express Agreements IRM 5.19.1.6.4.2, IA Requirements IBTF Express Agreement.

NOTE: Refer to IRM 5.19.1.4.1(3), Account Actions on Referral/Redirects, for modules in ST 24.

REMINDER: See Exhibit 5.19.1-9, ALNs, to determine the appropriate ALN.

If ...	And ...	Then ...
<p>The taxpayer indicates they will make a payment that will reduce the balance due to \$25,000 or less and,</p> <p>CAUTION: Do not establish an IA including a VLSP. The VLSP must be received before the IA can be granted.</p>	<ul style="list-style-type: none"> ○ The AAB (CC SUMRY balance) will be fully paid in 72 months, or ○ The agreement will be fully paid prior to the CSED, <p>whichever comes first,</p>	<ol style="list-style-type: none"> 1. Suspend the account to wait on the VLSP, following procedures in IRM 5.19.1.6.4.21, VLSP.
<p>The taxpayer is IMF or OOB Sole Proprietor only and their balance is between \$25,001 and \$50,000,</p>	<ul style="list-style-type: none"> ○ The AAB (CC SUMRY balance) will be fully paid in 72 months, or ○ The agreement will be fully paid prior to the CSED, <p>whichever comes first,</p>	<ol style="list-style-type: none"> 1. Determine whether taxpayer meets SIA over \$25,000 criteria per procedures in IRM 5.19.1.6.4(10), Installment Agreements (IAs). 2. Document AMS.
<p>The taxpayer is IMF or OOB Sole Proprietor only and their balance is between:</p> <ul style="list-style-type: none"> ○ \$25,001 and \$100,000 (FA), ○ \$25,001 and \$250,000 (CSCO), ○ \$25,001 and \$999,999 (ACS) 	<p>A monthly payment amount is proposed that will not full pay within 72 months, but does meet the CSED,</p>	<ol style="list-style-type: none"> 1. Follow NSIA procedures. 2. Obtain managerial approval as required in IRM 5.19.1.6.4.8, IA Managerial Approval. 3. Document AMS.

<p>and ACSS),</p> <p>NOTE: See IRM 5.19.1.2.6.3.5, Installment Agreements - ACS and ACSS Employees, for additional information.</p>		
<p>The taxpayer is IMF or OOB Sole Proprietor only and their balance is between:</p> <ul style="list-style-type: none"> ○ \$25,001 and \$100,000 (FA), ○ \$25,001 and \$250,000 (CSCO), ○ \$25,001 and \$999,999 (ACS and ACSS), <p>NOTE: See IRM 5.19.1.2.6.3.5, Installment Agreements - ACS and ACSS Employees, for additional information.</p>	<p>A monthly payment amount is proposed, but:</p> <ul style="list-style-type: none"> ○ The agreement cannot be full paid by the CSED, and ○ The taxpayer provides financial information, 	<ol style="list-style-type: none"> 1. If IA cannot be input immediately, input TC 971 AC 043. See IRM 5.19.1.6.4.7, Pending IA Criteria. 2. Analyze financial statement. Determine whether the proposed payment amount can be accepted. See IRM 5.19.13, Campus Procedures for Securing Financial Information. <ol style="list-style-type: none"> a. If a NSIA or PPIA can be accepted, grant the IA. Obtain managerial approval as required in IRM 5.19.1.6.4.8, IA Managerial Approval. b. If a PPIA cannot be accepted, prepare for rejection of the IA and follow rejection procedures. See IRM 5.19.1.6.4.9, IA Rejection Criteria. 3. Document AMS.
<p>The taxpayer is IMF or OOB Sole Proprietor only and their balance is between:</p> <ul style="list-style-type: none"> ○ \$25,001 and \$100,000 (FA), ○ \$25,001 and \$250,000 (CSCO), ○ \$25,001 and \$999,999 (ACS and ACSS), <p>NOTE: See IRM</p>	<p>A monthly payment amount is proposed, but:</p> <ul style="list-style-type: none"> ○ The agreement cannot be full paid by the CSED, and ○ The taxpayer does not provide 	<ol style="list-style-type: none"> 1. If speaking with the taxpayer, inform them that their IA request cannot be processed without further information. Ask them to provide a financial statement. <p>NOTE: If working correspondence, request financial information. See paragraph b) below.</p> <ol style="list-style-type: none"> a. If the taxpayer immediately (verbally or by EEFax during the

<p>5.19.1.2.6.3.5, Installment Agreements - ACS and ACSS Employees, for additional information.</p>	<p>financial information,</p>	<p>phone contact) provides the financial information, process it accordingly. See IRM 5.19.13, Campus Procedures for Securing Financial Information.</p> <p>b. If you cannot secure the financial information immediately (verbally or by EEFax during the phone contact or working correspondence), follow the instructions in paragraphs (2)-(5) below.</p> <ol style="list-style-type: none"> 2. Input TC 971 AC 043. See IRM 5.19.1.6.4.7, Pending IA Criteria. 3. Send Letter 484C, Collection Information Statement Requested (Form 433-F/433D); Inability to Pay. <ul style="list-style-type: none"> ○ Ask the taxpayer to complete and submit Form 433-F, Collection/Information Statement, within 30 days of the date of the letter. Enclose Form 433-F, Collection/Information Statement. 4. Allow the taxpayer time to submit financial information. See IRM 5.19.1.6.4.7.2, Requests Meeting Pending IA Criteria. 5. Document AMS.
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IRM 5.19.1.6.4.12, Input of IA Revised paragraph (3) with IDRS cycles for first payment scheduled.

3. Input the IA with the first payment scheduled at least 5-9 cycles after the date of the IA.

IRM 5.19.1.6.4.13, DDIA Added reminder under paragraph (1). Revised references in table under paragraph (17).

1. A DDIA is an IA for which the taxpayer authorizes the IRS to request electronic transfer of funds from their checking account or shared draft account to the IRS; such payments are withdrawn on the same date each month.

REMINDER: A savings accounts **cannot** be used for a DDIA.

2. If the taxpayer requests to make Electronic Funds Transfer Payments (EFT) through the internet using online banking methods (or other electronic payment methods), it is considered a regular IA and **not** a DDIA.
3. Advantages to the taxpayer include:
 - Reduced user fee.
 - User fee is waived for low-income taxpayers who enter into DDIA's on or after 4/10/2018.
 - No check to be mailed.
 - Postage savings.
 - No check processing charges.
 - No problem remembering to make the monthly payment.
4. If a NFTL was previously filed, advise the taxpayer of IRM 5.19.4.6.4.1, Withdrawal of NFTL for Direct Debit Installment Agreements. Consider providing the taxpayer Pub 4235, Collection Advisory Group Numbers and Addresses, if the taxpayer has additional questions about the NFTL or refer the taxpayer to IRS.gov to retrieve the publication.
5. To establish a DDIA, the taxpayer must submit a voided check or the routing and account number with their request.
6. DDIA requests may be received in the following formats:
 - Form 433-D, Installment Agreement. This may be either an original form or a EEFax forwarded by an employee from any other function during telephone contact.
 - Form 9465, Installment Agreement Request. This may be an original form received attached to a tax return or received separately.

NOTE: Form 9465-FS , Installment Agreement Request, is now obsolete; however, if one is received, it may be accepted.

- Form 433-H, Installment Agreement Request and Collection Information Statement, is a new hybrid form that was introduced in May 2019. It combines an IA request with a Collection Information Statement (CIS), and is intended for IMF taxpayers who are wage earners only who do not meet SIA criteria. This may be either an original form or a EEFax forwarded by an employee from any other function during telephone contact.

- Electronic signature via Form 9465, Installment Agreement Request, sent with electronically-filed tax returns; these forms come with "TRPRT" printed at the top.
- Photocopied Form 9465, Installment Agreement Request, with "9465W/AUR Assess" notated at the top of the page in red.
- Taxpayer correspondence.

REMINDER: All DDIA requests must be completed and include all necessary information to establish a DDIA, including the taxpayer's signature.

7. Monthly reminder notices are not issued on DDIA's. Taxpayers not keeping up-to-date records often default on their IA due to insufficient funds in their bank accounts. When a DDIA is input to IDRS, advise the taxpayer to keep their records up to date to avoid a default of their IA.
8. All non-ST 22 DDIA requests received in functions other than CSCO are routed to the CSCO campus with jurisdiction for the taxpayer account, per Balance Due State Mapping.

EXCEPTION: If a non-ST 22 DDIA request is received in SB/SE PSC ACSS, it should be routed to PSC CSCO.

9. All ST 22 DDIA requests received in other functions will be routed to the appropriate ACSS site based on BOD Code and state mapping (W&I State Mapping or SB/SE State Mapping).
10. All ST 26 DDIA requests secured by ROs will be routed to CCP .
11. The DDIA process does not begin until their balance due tax return has posted or their assessment is made. As a result, the DDIA process takes longer on Pre-Assessed IAs. The taxpayer should be advised to send payments until the DDIA begins.

NOTE: Pre-Assessed IAs **cannot** be processed for first-time filers. This is because the initial return establishes their entity. If a first-time filer requests a Pre-Assessed IA, advise them that we are unable to process their request. Ask them to contact us for a DDIA after their return has been processed and they receive their initial balance due notice.

12. Banking law requires the service to maintain a file of all DDIA's, either by paper or electronic media. (Guidelines to be established by HQ). ACS, ACSS, CSCO and CCP employees should follow IRM 5.19.1.8, DDIA Monitoring Procedures, to input DDIA's through IDRS and process the authorizations
13. DDIA requests received in CSCO should be input by the receiving CSCO campus; the receiving campus must maintain these files to work various listings generated by the DDIA program. See IRM 5.19.1.8, DDIA Monitoring Procedures - CSCO Processing.
14. Any subsequent revisions to a DDIA are input through IDRS by the receiving ACS, ACSS, CSCO or CCP site. See IRM 5.19.1.8.6, Revising DDIA's.
15. If necessary to review the paper DDIA request, use the Service Center Contact listing on SERP under Campus DDIA Liaisons; the site forwards the

case file or notification the file cannot be found by EEFax within 48 hours to the requestor.

16. Some international taxpayers and taxpayers living in U.S. Territories **may** qualify for a DDIA. These taxpayers **must** agree to a DDIA using a bank account that is:
- With a bank located in the U.S.,
 - With a U.S. bank that has a branch located in one of the U.S. Territories, or a foreign country, or
 - With a bank that offers US dollar accounts. The bank account must have a 9 digit US Routing number and a corresponding account number.

If an international taxpayer does not have a bank that meets the criteria above, they **do not** qualify for a DDIA.

17. If a taxpayer makes a telephonic request for a DDIA:

If ...	And ...	Then ...
The taxpayer indicates they can EEFax the DDIA request,	It is a: <ul style="list-style-type: none"> ○ SIA \$25,000 and under, ○ SIA over \$25,000, ○ NSIA, or ○ PPIA, 	1. Have the taxpayer EEFax the Form 433-D, Installment Agreement, or Form 9465, Installment Agreement Request, to you during the call. 2. NSIAs or PPIAs: <ul style="list-style-type: none"> ○ Secure necessary managerial approval as required in IRM 5.19.1.6.4.8, IA Managerial Approval. ○ If the balance due meets or exceeds the established criteria, make a NFTL determination and advise the taxpayer of NFTL filing when appropriate; for criteria; for NFTL filing procedures, see IRM 5.19.4.5.1(2), Notice of Federal Tax Lien Filing Determinations, 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)

		<p>Procedures, for CAP information.</p> <ol style="list-style-type: none"> 3. Document AMS with the terms of the IA as required in IRM 5.19.1.2.4, Documenting Account Actions, and IRM 5.19.1.6.4.12, Input of IA. 4. Annotate the top of the DDIA, "Received by Fax". 5. AM and FA employees: <ol style="list-style-type: none"> a. Input TC 971 AC 043. Do not input to ST 60. b. If the account is in: <ul style="list-style-type: none"> ○ Notice Status, input CC STAUP the account to the next notice status for 9 cycles. Fax to the appropriate CSCO site (based on state mapping). ○ ST 22, input "TOR5,60,50KP ND". Fax to the appropriate ACSS site (based on state mapping). 6. ACS, ACSS and CSCO employees will input the DDIA request to IDRS.
<p>The taxpayer does not indicate they can EEFax the DDIA request (includes correspondence requests),</p>	<p>It is a:</p> <ul style="list-style-type: none"> ○ SIA \$25,000 and under, ○ NSIA, or ○ PPIA, <p>and a DDIA is</p>	<ol style="list-style-type: none"> 1. For NSIAs or PPIAs: <ul style="list-style-type: none"> ○ Secure necessary managerial approval as required in IRM 5.19.1.6.4.8, IA Managerial Approval. ○ If the balance due meets or exceeds established criteria,

	<p>not a required condition of the agreement,</p>	<p>make a NFTL determination and advise the taxpayer of NFTL filing when appropriate; for criteria; for NFTL filing procedures, see IRM 5.19.4.5.1(2), Notice of Federal Tax Lien Filing Determinations, 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.</p> <ol style="list-style-type: none"> 2. Input to ST 60. See IRM 5.19.1.6.4.12, Input of IA. 3. Inform the taxpayer they will need to make payments manually until we receive and process their DDIA authorization. <ol style="list-style-type: none"> a. Send them a Form 433-D, Installment Agreement, or Form 9465, Installment Agreement Request, to complete. b. Inform the taxpayer the agreed monthly payment amount on Form 433-D, Installment Agreement, or Form 9465, Installment Agreement Request, cannot be less than the current agreed payment amount. c. Advise them that once we receive their authorization, we will convert their IA to a DDIA. d. If the account is in: <ul style="list-style-type: none"> ▪ Notice Status, provide the appropriate CSCO site return address (based on state
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		<ul style="list-style-type: none"> mapping). ▪ ST 22, provide the appropriate ACSS site (based on state mapping). <p>4. ACSS and CSCO employees will revise to a DDIA upon receipt of the request.</p> <p>NOTE: If the taxpayer does not have all of the required information to establish a DDIA, review the IAT Compliance Suite or Exhibit 5.19.1-12, OPA Referral Criteria, to determine if they qualify to use OPA . If so, encourage them to use the OPA site.</p>
<p>The taxpayer does not indicate they can EEFax the DDIA request (includes correspondence requests),</p>	<p>It is a SIA over \$25,000, or a DDIA is a required condition of the agreement,</p>	<ol style="list-style-type: none"> 1. Input TC 971 AC 043. Do not input an IA. 2. Send the taxpayer a Form 433-D, Installment Agreement, or Form 9465, Installment Agreement Request, to complete. <ol style="list-style-type: none"> a. Inform the taxpayer the agreed monthly payment amount on Form 433-D, Installment Agreement, or Form 9465, Installment Agreement Request, cannot be less than the current agreed payment amount. b. Mail the Form 433-D, Installment Agreement, or Form 9465, Installment Agreement Request, to the taxpayer using IDRS Letter 2272C, Installment Agreement Cannot be Considered/Extension of time to pay Cannot be Considered (or other appropriate letter). c. If the account is in: <ul style="list-style-type: none"> ▪ Notice Status, provide the appropriate CSCO site return address (based on state mapping). Input CC

		<p>STAUP the account to the next notice status for 9 cycles.</p> <ul style="list-style-type: none"> ▪ ST 22, provide the appropriate ACSS site return address (based on state mapping).ST 22, input "TOR5,60,50KPND". <p>3. Document AMS with the terms of the IA as required in IRM 5.19.1.2.4, Documenting Account Actions, and IRM 5.19.1.6.4.12, Input of IA.</p> <p>4. ACSS and CSCO employees will input the DDIA upon receipt of the request.</p> <p>NOTE: If the taxpayer does not have all of the required information to establish a DDIA, review the IAT Compliance Suite or Exhibit 5.19.1-12, OPA Referral Criteria, to determine if they qualify to use OPA . If so, encourage them to use the OPA site.</p>
<p>The taxpayer indicates they can EEFax the DDIA request,</p>	<p>The proposed IA is an IBTF Express IA,</p>	<ol style="list-style-type: none"> 1. Have the taxpayer EEFax the Form 433-D, Installment Agreement, to you during the call. 2. Make a NFTL determination and advise the taxpayer of NFTL filing when appropriate; See IRM 5.19.1.6.4.2, IA Requirements IBTF Express Agreement, IRM 5.19.4.5.1(2), Notice of Federal Tax Lien Filing Determinations, 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. 3. Document AMS with the terms of the IA as required in IRM 5.19.1.2.4, Documenting Account Actions, and IRM 5.19.1.6.4.12, Input of IA. 4. Annotate the top of the DDIA, "Received by Fax". 5. AM and FA employees: <ol style="list-style-type: none"> a. Input TC 971 AC 043. Do not

		<p>input to ST 60.</p> <p>b. If the account is in:</p> <ul style="list-style-type: none"> ▪ Notice Status, input CC STAUP the account to the next notice status for 9 cycles. Fax to the appropriate CSCO site (based on state mapping). ▪ ST 22, input "TOR5,60,IAPND". Fax to the appropriate ACSS site (based on state mapping). <p>6. ACS, ACSS and CSCO employees will input the DDIA request to IDRS.</p>
<p>The taxpayer does not indicate they can EEFax the DDIA request (includes correspondence requests),</p>	<p>The proposed IA is an IBTF Express IA with an AAB (CC SUMRY) under \$10,000,</p>	<ol style="list-style-type: none"> 1. Input to ST 60. See IRM 5.19.1.6.4.12, Input of IA. 2. Inform the taxpayer they will need to make payments manually until we receive and process their DDIA authorization. <ol style="list-style-type: none"> a. Send them a Form 433-D, Installment Agreement, or Form 9465, Installment Agreement Request, to complete. b. Inform the taxpayer the agreed monthly payment amount on Form 433-D, Installment Agreement, or Form 9465, Installment Agreement Request, cannot be less than the current agreed payment amount. c. Advise them that once we receive their authorization, we will convert their IA to a DDIA. d. If the account is in: <ul style="list-style-type: none"> ▪ Notice Status, provide the appropriate CSCO site return address (based on state mapping). ▪ ST 22, provide the appropriate ACSS site (based on state

		<p>mapping).</p> <p>3. ACSS and CSCO employees will revise to a DDIA upon receipt of the request.</p> <p>NOTE: If the taxpayer does not have all of the required information to establish a DDIA, encourage them to use the OPA site.</p>
<p>The taxpayer does not indicate they can EEFax the DDIA request (includes correspondence requests),</p>	<p>The proposed IA is an IBTF Express IA with an AAB (CC SUMRY) between \$10,000 and \$25,000,</p>	<p>1. Input TC 971 AC 043. Do not input an IA.</p> <p>2. Send the taxpayer a Form 433-D, Installment Agreement, to complete.</p> <ul style="list-style-type: none"> a. Inform the taxpayer the agreed monthly payment amount on Form 433-D, Installment Agreement, cannot be less than the current agreed payment amount. b. Mail the Form 433-D, Installment Agreement, to the taxpayer using IDRS Letter 2272C, Installment Agreement Cannot be Considered/Extension of time to pay Cannot be Considered (or other appropriate letter); do not provide independent review or appeal rights. c. If the account is in: <ul style="list-style-type: none"> ▪ Notice Status, provide the appropriate CSCO site return address (based on state mapping). Input CC STAUP the account to the next notice status for 9 cycles. ▪ ST 22, provide the appropriate ACSS site return address (based on state mapping). ST 22, input "TOR5,60,IAPND". <p>3. Document AMS with the terms of the IA as required in IRM 5.19.1.2.4, Documenting Account Actions, and IRM 5.19.1.6.4.12, Input of IA.</p>

		<p>4. ACSS and CSCO employees will input the DDIA upon receipt of the request.</p> <p>NOTE: If the taxpayer does not have all of the required information to establish a DDIA, encourage them to use the OPA site.</p>
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NOTE: When issuing a letter on non-ST 22 accounts, use the CSCO Campus address for the letter return address. The CSCO Campus address is determined based upon Compliance Back-end mapping. See SERP, Who/Where tab, Collection Payments/Addresses/Issues, Service Center Addresses for Collection Operations. Select the appropriate return address based on the taxpayer's BOD and state of residence. When issuing a letter on ST 22 accounts, use the ACSS Campus address for the letter return address based on state mapping. See SERP, Who/Where tab, Campus Program Locator Guide, Consolidated State Mapping for ACS Support and Collection Due Process (SB/SE) or Consolidated State Mapping for ACS Support & Collection Due Process (W&I).

NOTE: For the payment address, the Campus payment address is determined based upon Submission Processing mapping. See SERP, Who/Where tab, Collection Payments/Addresses/Issues, Collection Payments. Select the appropriate payment address based on the taxpayer's BOD and state of residence. Select the address shown in the "Without the CP521/523 Notice (Payment to Campus)" column.

CAUTION: Do not provide Lockbox Bank addresses verbally or via Correspondex letters. Lockbox will **only** process payments that are accompanied by a CP 521, Installment Agreement Reminder Notice, or CP 523, Installment Agreement Default Notice.

REMINDER: It is possible that different Campuses will be used for the return and payment addresses.

EXAMPLE: A W&I taxpayer in Notice Status residing in Texas requests an IA to full pay their account. The confirmation letter should show the Atlanta CSCO Campus for the return address and the Austin Submission Processing Campus for the payment address.

REMINDER: IMF taxpayers may use Form 433-H, Installment Agreement Request and Collection Information Statement, in place of Form 433-D, Installment Agreement, or Form 9465, Installment Agreement Request, to request a DDIA.

IRM 5.19.1.6.4.19, Revision/Reinstatement of IAs Added note to third column, row eight, of table under paragraph (6) for erroneously defaulted IAs.

6. If an IA can be revised or reinstated, DO NOT allow another skip unless the IA left ST 6X and the taxpayer is negotiating a new IA. CC IAREV is returned for entering the new IA terms.

CAUTION: If the taxpayer requests reinstatement of a DDIA or PDIA: See IRM 5.19.1.6.4.13, DDIA, or IRM 5.19.1.6.4.14.1, Input of PDIA, for resolution; these accounts require special handling.

If ...	And ...	Then ...
The taxpayer made the required payment after CP 523, Installment Agreement Default Notice, issuance,		<ul style="list-style-type: none"> a. Reinstatement the IA. b. Advise the taxpayer of the reinstatement user fee.
The taxpayer has not skipped a payment in the last twelve months and the terms of the IA do not change,		<ul style="list-style-type: none"> a. Reinstatement the IA. b. Advise the taxpayer of the reinstatement user fee.
The taxpayer's financial condition changed,	They are now able to keep up with their payments,	<ul style="list-style-type: none"> a. Reinstatement/revision the IA. b. Advise the taxpayer of the reinstatement/ revision user fee.
The taxpayer's financial condition changed,	They are unable to keep up with the current payment amount or make up any payments, or requests to lower payments AND The account is above deferral and does not meet SIA criteria,	<ul style="list-style-type: none"> a. Secure financial information to determine the taxpayer's ability to pay. b. If the taxpayer is unable to provide financial information, prepare the request to lower payments for rejection; do not input TC 971 AC 043 or default or terminate the IA if in ST 6X. c. Reinstatement the IA, if appropriate, after financial review. d. If the CSED is an issue after completing financial statement processing, then see IRM 5.19.1.6.5, PPIA, for a PPIA. e. Advise the taxpayer of the reinstatement user fee.

		<p>f. If the balance is above \$10,000, make NFTL determination; for NFTL filing procedures: See IRM 5.19.4.5.3.1, Before Filing NFTLs. See 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.</p>
The taxpayer's financial condition changed,	<p>They are unable to keep up with their current payment amount or make up any payments, and requests to lower payment amount. The account is above deferral, does meet SIA criteria, and the CSED is not an issue,</p>	<p>a. Reinstate the IA and revise the payment amount. b. Advise the taxpayer of reinstatement user fee.</p>
The taxpayer's financial condition changed,	<p>They are unable to keep up with their current payment amount or make up any payments, AND The account is below deferral, AND The CSED is not an issue,</p> <p>NOTE: If the CSED is not protected, follow procedures below.</p>	<p>a. Reinstate the IA and revise the amount. b. Advise the taxpayer of the reinstatement user fee.</p>
The taxpayer's financial condition changed,	<p>They are unable to keep up with or make up any payments, AND After completing financial statement processing, the taxpayer is unable to pay the account in full before the CSED expires,</p>	<p>a. See IRM 5.19.13.3.1, Income Determination. b. If the taxpayer is unable to full pay within the CSED, refer to PPIA procedures; see IRM 5.19.1.6.5, PPIA.</p>
The IA defaulted		<p>a. If a TDI, request the taxpayer file</p>

<p>due to IRS error,</p> <p>EXAMPLE: Misapplied payment, or rejected for open TDI after 11/30/1999.</p>		<p>the return and document in AMS history if the taxpayer promises to file.</p> <p>b. Shelve the TDI module with a TC 598 cc 082, allowing the current IA to continue.</p> <p>c. Reinstate the IA.</p> <p>NOTE: If you determine that an IA was defaulted erroneously, restore the IA at the previous terms. If the previous terms required managerial approval or exceeded functional authority, manager review is required to confirm that the default was erroneous and that it is being restored at the previous terms.</p> <p>EXAMPLE: An IA defaulted because a new liability posted. The taxpayer full paid the new liability, but the payment posted after the IA defaulted. The IA exceeded Campus authority. The employee should obtain managerial concurrence, then restore the IA at the previous terms.</p> <p>d. If the account is other than ST 6X, enter the "original agreement acceptance date" on Line 7 of CC IAORG .</p> <p>NOTE: See Exhibit 2.4.30-3 , Command Code IAORG , Item 21, to ensure correct failure to pay penalty is charged.</p> <p>e. Waive the reinstatement user fee.</p>
<p>The IA defaulted due to accruals posting with a no change audit closure (PC 5),</p>		<p>IA defaulted erroneously.</p> <p>a. Reinstate the IA.</p> <p>b. If the account is other than ST 6X, enter the "original agreement</p>

		<p>acceptance date" on Line 7 of CC IAORG .</p> <p>NOTE: See Exhibit 2.4.30-3 , Command Code IAORG , Item 21, to ensure correct failure to pay penalty is charged.</p> <p>c. Waive the reinstatement user fee.</p>
The taxpayer wants to add another liability to the IA,		<p>a. See IRM 5.19.1.6.4.20, Adding New Liability to an Existing IA, for processing instructions.</p> <p>b. Advise the taxpayer of the user fee if the IA is reinstated, unless it meets one of the criteria to waive; see IRM 5.19.1.6.4.6(10), IA Payment Methods and User Fee (UF) Overview,</p>
The taxpayer wants to add another liability of \$200 or less to the IA,		<p>a. See IRM 5.19.1.6.4.20(2), Adding New Liability to an Existing IA, for processing instructions.</p> <p>b. Waive the user fee if the IA is reinstated,</p>

IRM 5.19.1.8.6, Revising DDIA's Revised DDIA input cycles in table under paragraph (5), to align with IA input guidance.

5. Check CC EFTAD to see if the taxpayer's scheduled payment is present; follow the chart below to update the account:

If ...	Then ...
The payment request status is displayed on CC EFTAD is "[]"	Use CC EFTOF to turn it off.
A payment decrease or date change is needed	<p>Use CC IAREV, cycle date to next month and send the taxpayer a letter advising them of the change. Advise the taxpayer of their first payment date.</p> <p>NOTE: A proposed payment decrease may be granted, provided the appropriate IA</p>

	criteria is met. If rejection of a payment decrease request is planned, follow instructions in IRM 5.19.1.6.4.9, IA Rejection Criteria.
The payment request status is NOT displayed (no brackets)	<ol style="list-style-type: none"> 1. No action is required other than revising the DDIA. 2. Use CC IAGRE to revise the payment terms of the DDIA, ensure the cycle is moved to the next month to ensure the DDIA continues timely.
The payment request status displayed on CC EFTAD is "[A]"	<ol style="list-style-type: none"> 1. It is too late to change the payment request. 2. Notify the taxpayer the requested changes will be made for the following month, ensure cycles are set for the next month. Advise the taxpayer of their next payment date. 3. Ensure the skip indicator is on to prevent the account from defaulting.
<p>The taxpayer notifies us of a change in bank account data; routing number, account number and/or a payment increase,</p> <p>REMINDER: These changes require a new signed authorization document.</p>	<ol style="list-style-type: none"> 1. Revise the DDIA using CC IAGRE and CC EFTNT F. 2. The DDIA payment must be cycled at least five (5) weeks from the input date. 3. Send Letter 1962C, Direct Debit Installment Agreement (Form 433-D) Granted/Revised. Advise the taxpayer of their first payment date under the revised DDIA.

Exhibit 5.19.1-1 Acronyms, Explanations and Command Codes for IRM 5.19.1
Corrected title to Acronyms and Explanations for IRM 5.19.1. Added acronym and explanation for Payment Arrangement.

The following table lists the various acronyms (abbreviations) used in the Balance Due process and used throughout this IRM:

Acronym	Definition
AAB	Aggregate Assessed Balance (CC SUMRY) REMINDER: Consider projected balances due for any pre-assessed or unassessed liabilities.
AC	Action Code
ACA	Affordable Care Act
ACS	Automated Collection System: Allows taxpayers to resolve

	delinquent tax obligations through telephone contact.
ACSS	Automated Collection System Support: Supports ACS through the processing of incoming and outgoing correspondence related to ACS Phone operations, as well as levies and NFTLs.
ALN	Agreement Locator Number
AM	Accounts Management: Assists taxpayers in resolving account issues, working amended returns, granting IAs, and processing penalty abatement requests, among other duties.
AMS	Accounts Management System
AO	Area Office
ASFR	Automated Substitute for Return
AUR	Automated Underreporter
BD	Balance Due
BLS	Bureau of Labor Statistics
BMF	Business Master File: A magnetic tape containing information on each taxpayer's business returns and related documents.
BOD	Business Operating Division
BS	Blocking Series
C&C	Cause and Cure
CAF	Centralized Authorization File
CAP	Collection Appeals Program
CAS	Customer Account Services
cc	Closing Code
CC	Command Code
CCC	Cause, Cure and Compliance
CCP	Centralized Case Processing
CDP	Collection Due Process
CFOL	Corporate Files Online
CID	Criminal Investigation Division
CIO	Centralized Insolvency Operation
CIS	Collection Information Statement
CIS	Correspondence Imaging System
CLC	Collection Location Code
CLO	Centralized Lien Operation
CNC	Currently Not Collectible
COIC	Centralized Offer In Compromise (Front-end processing)
COMBO	A combo account is an account with both TDI and TDA modules.
CP	Computer Paragraph
CSCO	Compliance Services Collection Operations: Allows taxpayers to resolve Notice Status balances due through correspondence. Also works return delinquencies & specialty programs.
CSED	Collection Statute Expiration Date

CSR	Customer Service Representative
CTLV	Continuous Wage Levy
DDIA	Direct Debit Installment Agreement
DECD	Deceased
DLN	Document Locator Number
DOS	Department of State
DPC	Designated Payment Code
EFT	Electronic Funds Transfer
EFTPS	Electronic Federal Tax Payment System
EIN	Employer Identification Number
EITC	Earned Income Tax Credit
EQRS	Embedded Quality Review System
FA	Field Assistance: Provides face-to-face assistance and education to taxpayers.
FCC	Full Compliance Check
FDC	Fraud Detection Center
FERDI	Federal Employee/Retiree Delinquency Initiative
FICA	Federal Insurance Compensation Act
FOIA	Freedom Of Information Act
FPLP	Federal Payment Levy Program
FUTA	Federal Unemployment Tax Assessment
GAO	Government Accountability Office
GII	Generalized IDRS Interface: An application that interfaces with IDRS to do input previously done manually, such as establishing IAs or to input bulk corrections.
IA	Installment Agreement
IAAL	Installment Agreement Account Listing
IAR	Independent Administrative Review
IAT	Integrated Automation Technologies
IBTF	In-Business Trust Fund
IDRS	Integrated Data Retrieval System
IDS	Inventory Delivery System
IMF	Individual Master File: A magnetic tape containing information on each taxpayer's individual returns and related documents.
IRAF	Individual Retirement Account File
IRC	Internal Revenue Code
IRM	Internal Revenue Manual
IRS	Internal Revenue Service (aka "the Service")
ITAS	Individual Tax Advisory Specialist
KIA	Killed In Action
KITA	Killed In Terrorist Action
LLC	Limited Liability Company
LP	Letter to a third party
LRA	Last Return Amount
LT	Letter
MF	Master File: A magnetic tape including information

	concerning all taxpayers filing various types of tax returns.
MFT	Master File Tax Code: A two-digit number identifying the type of tax.
MMIA	Manually Monitored Installment Agreement
MOIC	Monitoring Offers in Compromise
NC	Name Control: Consists of the first four characters of the taxpayer's last name, or the first four characters of the business entity name.
NFTL	Notice of Federal Tax Lien
NMF	Non-Master File. A file including records of accounts for which manual procedures must be maintained
NMFL	Non-Master File Liability
NQRS	National Quality Review System
NSIA	Non-Streamlined Installment Agreement
NTA	National Taxpayer Advocate: Directs TAS.
OIC	Offer in Compromise: A proposal for settlement of tax liability for an amount less than that previously assessed (or unassessed) or a liability for specific penalties assessed (or unassessed)
OOB	Out of Business
OPA	Online Payment Agreement
OTC	Office of Taxpayer Correspondence
OUO	Official Use Only
PA	Payment Arrangement: An Installment Agreement granted by a Private Collection Agency
PCA	Private Collection Agency
PDC	Private Debt Collection
PDIA	Payroll Deduction Installment Agreement
P&I	Penalty & Interest
POA	Power of Attorney
POD	Post of Duty
PPIA	Partial Pay Installment Agreement
RAIVS	Return and Income Verification
RBA	Restitution-Based Assessment
RC	Reason Code
RN	Reference Number: Explains why penalty is assessed (aka Reference Code).
RO	Revenue Officer
RSED	Refund Statute Expiration Date
RSI	Review Suppress Indicator
SB/SE	Small Business/Self Employed Division
SCP	Special Compliance Personnel
SCRA	Servicemember's Civil Relief Act
SERP	Servicewide Electronic Research Program
SFR	Substitute for Return
SIA	Streamlined Installment Agreement
SRP	Shared Responsibility Payment

SSA	Social Security Administration
SSN	Social Security Number
ST	Status
TAC	Taxpayer Assistance Center
TAS	Taxpayer Advocate Service: An independent organization within the IRS whose employees assist taxpayers who are experiencing economic harm, seeking help in resolving tax problems that have not been resolved through normal channels, or who believe that an IRS system or procedure is not working as it should.
TC	Transaction Code
TCE	Tax Counseling for the Elderly
TDA	Taxpayer Delinquent Account
TDI	Taxpayer Delinquency Investigation
TDS	Transcript Delivery System
TFRP	Trust Fund Recovery Penalty
TIF	Taxpayer Information File
TIGTA	Treasury Inspector General for Tax Administration
TIN	Taxpayer Identification Number: Every taxpayer has a permanent number for identification of their account. The EIN identifies taxpayers on the BMF. The SSN is used as the account number of individual taxpayers on the IMF.
TO	Territory Office
TPI	Total Positive Income
TRIS	Telephone Routing Interactive System
UD	Undeliverable Mail
UF (Code)	User Fee
UNAX	Unauthorized Access
VITA	Volunteer Income Tax Assistance
W&I	Wage and Investment Division
WOEA	Warning of Enforcement Action

Exhibit 5.19.1-3, ACS Call Flow Revised reference in last column of table under Path A, paragraph (b).

Path A - Balance Due Only:

a. IMF Accounts:

Suggested Questions/Statements	Corresponding Research/Actions
<i>"Mr./Mrs. _____, are you calling to full pay or make arrangements today?"</i>	1. If there is an unresolved balance due on the account, ask the taxpayer if

<p><i>"Yes, we can allow you time to pay your balance due 60 days from today."</i></p> <p><i>"As we discussed, you agreed to full pay your account no later than _____. Your balance as of that date will be \$_____."</i></p>	<p>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 180 days) & follow procedures in either information, see IRM 5.19.1.6.2, Can Full Pay Balance Due Now (Payoff), or IRM 5.19.1.6.3, Short Term Payment Plan Within 180 Days, as appropriate.</p> <p>NOTE: For FERDI accounts, refer to If/Then table in IRM 5.19.18.5.10, Telephone Contact Procedures, 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>"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 _____."</i></p> <p><i>"We charge a \$_____ user fee to cover the cost of providing installment agreements. The fee will be deducted from your first payment."</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</i></p>	<p>1. Determine whether IMF cases where the taxpayer meets SIA criteria should be referred to OPA.</p> <p>2. If the taxpayer meets OPA criteria and does not have an exclusion, follow the procedures in IRM 5.19.1.6.8.3, Referring Taxpayers to OPA, to refer the taxpayer to OPA and set follow-up.</p> <p>NOTE: POA callers will not be referred to OPA, although they may elect to try to use OPA.</p>

<p><i>filing a lien against your property or a levy on your accounts receivable(s) or bank account(s)."</i></p>	<p>3. If the taxpayer wants an IA but does not meet OPA eligibility criteria or agree to use OPA, assist them following the procedures in IRM 5.19.1.6.4.1, Determining Appropriate IA, and/or IRM 5.19.1.6.4, Installment Agreements, as appropriate. Also, see IRM 5.19.1.6.8.3.1, Taxpayer Problems With OPA.</p> <p>NOTE: For FERDI accounts, refer to If/Then table in IRM 5.19.18.5.10, Telephone Contact Procedures, if taxpayer agrees to a Short Term Payment Plan.</p> <p>4. Provide WOEAs when required. See IRM 5.19.1.7, Warning of Enforcement Action and Enforced Collection.</p> <p>5. 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</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, Methods of Payment.</p> <p>NOTE: When speaking with the taxpayer, and the</p>

<p><i>or a levy on your wages or bank account(s)."</i></p>	<p>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 WOEa when required. See IRM 5.19.1.7, Warning of Enforcement Action and Enforced Collection.</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, 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><i>"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 _____."</i></p> <p><i>"Mr./Mrs. _____, we granted an installment agreement for you. Your</i></p>	<p>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, IA Requirements - In Business, Non Trust Fund, and/or Form 1120, U.S. Corporation Income Tax Return Only, grant the IA.</p> <p>2. If agreement meets IBTF</p>

<p>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 or a levy on your accounts receivable(s) or bank account(s)."</p>	<p>criteria, follow the instructions in IRM 5.19.1.6.4.2, IA Requirements IBTF Express Agreement.</p> <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> <p>REMINDER: The taxpayer must enroll in a DDIA for any IBTF Express Agreements with an AAB between \$10,000 and \$25,000.</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, Lump Sum Payment for IBTF Express ONLY. 4. If the taxpayer's balance exceeds BMF authority, follow the instructions in IRM 5.19.1.4.1(4), Account Actions on Referral/Redirects. 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</p>
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	<p>confirmation letter will provide this information. Provide appropriate mailing addresses for DDIA and PDIA forms.</p> <p>6. Provide WOECA when required. See IRM 5.19.1.7, Warning of Enforcement Action and Enforced Collection.</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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Exhibit 5.19.1-6, IDRS Input of IAs, CC IAORG Revised payment due cycles in paragraph (5), to align with IA input guidance.

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.
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 5 - 9 cycles from current cycle. If multiple payment amounts apply in Item "5" above, enter the second and third payment cycles as appropriate.

Exhibit 5.19.1-7, IDRS Input of IAs, CC IAREV Revised payment due cycles in paragraph (13), to align with IA input guidance.

13. **PAYMENT DUE CYCLES:** Identifies the cycle the payment is due. The first payment due cycle must be present; enter at least 5 - 9 cycles from current cycle. If multiple payment amounts apply in Item "6" above, enter the second and third payment cycles as appropriate.

Exhibit 5.19.1-8, IDRS Input of Pre-Assessed IAs and Full Pay Agreements Revised payment due cycles in first row of table under paragraph (16), to align with IA input guidance.

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		Enter at least 5 - 9 weeks from the current cycle for the first payment due cycle. If multiple payment amounts apply in Item "10" above, enter the second and third payment cycles 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. Leave the second and third payment due cycles blank.
A Short Term Payment Plan	Between 91 and 120 days	Enter 17 weeks from the current cycle for the first payment due cycle
Short Term Payment Plan	Between 121 and 150 days	Enter 21 weeks from the current cycle for the first payment due cycle. Leave the second and third payment due cycles blank.
Short Term Payment Plan	Between 151 and 180 days	Enter 26 weeks from the current cycle for the first payment due cycle. Leave the second and third payment due cycles

		blank.
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Exhibit 5.19.1-9, ALNs Revised exception under last bullet of YY paragraph to add 91 as a value.

All IAs are identified by type and originator. Input the appropriate ALN as defined below. There are two values making up the ALN, defined here as:

- "XX" and
- "YY"

The "XX" position denotes Initiator/Type of agreement; these **values** are:

- "00": Form 433-D, Installment Agreement, initiated by a territory office on an ACS case.
- "01": Campus and toll-free initiated IA.
- "02": Area office (Revenue Officer) initiated Form 433-D, Installment Agreement.
- "03": DDIA's initiated by any function, but input only by ACS, ACSS, CSCO and CCP.
- "06": Examination-initiated IAs.
- "07": Submission Processing-initiated IAs.
- "08": IAs initiated by other functions.
- "11": Form 2159, Payroll Deduction Agreement, initiated by a territory office or ACS.
- "12": Territory Office or ACS IA with multiple conditions except for a DDIA. Enter history on CC ENMOD regarding multiple conditions.

EXCEPTION: When processing such cases, ACS, CSCO and AM uses AMS to enter this history, instead of CC ENMOD.

- "20": ST 22/24 accounts, call site/CSCO.
- "30": Regular IA secured as a result of Withholding Compliance Case (WHC).
- "31": SIA secured as a result of a Withholding Compliance Case (WHC).
- "90": CSCO-initiated IAs, other than ST 22 or 26.
- "91": Form 2159, Payroll Deduction Agreement, initiated by CSCO.
- "92": CSCO IA with multiple conditions, **except** for DDIA's.

NOTE: Always use "03" for DDIA cases and enter history on CC ENMOD regarding multiple conditions.

- "94": IA requested on Form 9465, Installment Agreement Request, initiated by any function, **except** for DDIA's.

REMINDER: ACS, ACSS, CSCO and CCP should always use "03" for

DDIAs.

- "99": Short Term Payment Plan; this is not an IA.

The "YY" position denotes conditions affecting the agreement; these **values** are:

- "08": Continuous Wage Levy, from ACS or a RO.
- "09": All other conditions.
- "12": PPIA.
- "15": BMF In-Business Trust Fund, all Functions.
- "27": Restricted Interest/Penalty condition present.
- "32": Unassessed modules to be included in IA.

NOTE: ALN XX32 must be used when there is at least one assessed module to be included in the IA, **plus** one or more unassessed modules. Remember to enter an Assessment Indicator of "1" and enter history on AMS to document the unassessed module(s), as shown below.

- "36": SIA \$25,000 and under.

NOTE: ALN XX36 must be used for SIAs \$25,000 and under, unless there are multiple conditions.

- "37": SIA over \$25,000.

NOTE: ALN XX37 must be used for SIAs over \$25,000, unless there are multiple conditions.

- "41": BMF In-Business Deferral Level, for CSCO use only
- "53": Report CNC in the event the IA defaults. (Also referred to as a **Backup CNC**.)
- "63": Cross-Reference TIN, ST 63.
- "66": File NFTL in event of default.
- "70": Secondary taxpayer responsible for Joint Liability.
- "80": Review and revise payment amount.
- "99": Short Term Payment Plan; this is not an IA.

If the current year return is not yet assessed but the anticipated current year liability is to be included in the IA, use ALN "XX32", this includes current year returns not yet processed, AUR, ASFR or any other pending assessment which is being proposed and is to be included in the IA once the assessment posts. IRM 5.19.1.6.4.15, Pre-Assessed IA Requests.

When an IA has more than one condition, use either "12" or "92" in the "XX" position

EXCEPTION: For a PDIA, use "11" or "91" (based on initiating function). For a DDIA, use "03". Assign the primary condition "YY" based on the following

priorities:

- "63"
- "12"
- "53"
- "32"
- "15"
- "41"

Update AMS to reflect pertinent information needed by the IAAL process, such as:

- Unassessed modules and/or NFTL filing.
- TC 530 Action Code for reactivation on back-up 53 modules.

Multiple Condition Examples and Documentation
For an unassessed module on MFT 30, Tax Period 201712, and an assessment of \$7,500, input History Item: "UM30201712 \$7,500"
For a PPIA with a backup 53, where "XX" = the TC 530 action code for TPI reactivation; the values are 24-32, input History Item: "PPIA/CNCXX"

Exhibit 5.19.1-12, OPA Referral Criteria Added a row to the table, to preclude accounts assigned to a PCA from being referred to OPA.

Do NOT refer the taxpayer to use the internet for OPA if any of the following conditions are present on the account:

Conditions Precluding OPA Referral
Account is assigned to Private Collection Agency – an unreversed TC 971 AC 054 is present on the account. Advise the taxpayer they must work directly with the PCA and provide the PCA phone number.
Taxpayer has AAB over \$50,000. See IRM 5.19.1.6.4, Installment Agreements (IAs), and IRM 5.19.1.6.4.1, Determining Appropriate IA.
Taxpayer has open TDIs or unresolved unfiled returns within the last 3 years. See IRM 5.19.1.4.4.1, Full Compliance Check, or IRM 5.19.1.4.4.1.1, Express Filing Compliance Check, as applicable.
EXCEPTION: Taxpayers with unresolved unfiled returns (not TDIs) can request a short-term agreement through OPA.
Module has restricted FTP Penalty or Interest Freeze Codes: – I or G –. See IRM 5.19.1.3.2.1(2), General Transfer and Referral Information.
Taxpayer has a cross-referenced account with IMF/BMF tax module present with debit balance. See IRM 5.19.1.6.4.4, IMF/BMF Related Accounts
If the account needs to be mirrored. See IRM 5.19.1.6.7, Mirroring Accounts.

If the account must be manually monitored. See IRM 5.19.1.6.6, Manually Monitored Installment Agreement (MMIA).
If the taxpayer requests a Payroll Deduction Agreement. See IRM 5.19.1.6.4.14, Form 2159, Payroll Deduction Agreement.
Freeze Codes: <ul style="list-style-type: none"> • M – (Account transfer out freeze). • I – (Credit Interest Restriction). • – A (Duplicate Return). • – J (Math Error). <p>See IRM 5.19.1.3.2.1(2), General Transfer and Referral Information.</p>
Innocent Spouse Pending: Unreversed TC 971 AC 065. See IRM 5.19.1.5.18, Innocent Spouse.
Bankruptcy Pending: <ul style="list-style-type: none"> • Module in ST 72. • Freeze Code: – V. • Unreversed TC 520 with CC 83/85-89 or 60-67. <p>See IRM 5.19.1.5.2, Insolvency Issues.</p>
OIC Pending: <ul style="list-style-type: none"> • Module in ST 71. • Freeze Code: – Y. • Unreversed TC 480 or 780. <p>See IRM 5.19.17.3, Offer In Compromise (OIC) Procedures.</p>
Claim Pending: Module with unreversed TC 470. See IRM 5.19.1.4.3, Determine Correct Liability.
ID Theft-Data Loss: Unreversed TC 971 AC 505 with incident number other than CR20170228961 and a secondary date of 01/31/2017. See IRM 25.23.2.10, Get Transcript Incident, IRM 25.23.2.11.1, Get an Electronic Filing PIN Incident – How to Identify These Accounts, and IRM 25.23.2.13, Incident Numbers CR20170421067 and LR20170421067. Also, see IRM 25.23.2.12, Free Application for Federal Student Aid (FAFSA) Incident.
Disabled accounts: A TC 971 AC 527 indicates an account is disabled. The taxpayer cannot create a Secure Access account. See IRM 25.23.2.8.6, Disabled Online Accounts TC 971 AC 527.
CC MFREQ (or CC RECON) module(s). See IRM 5.19.1.6.4.5, Account Statuses Affecting IAs.
DDIA revisions (including increasing a payment amount, updating a routing or account number, or changing an existing DDIA to a regular IA)
REMINDER: Taxpayers can use OPA to add a new liability, change the payment date, and lower their payment amount. The updated DDIA

must meet streamlined criteria.
Proposed IA includes tiered payment amounts.
Proposed IA contains both assessed and unassessed modules (including adding an unassessed module to an existing IA on assessed balances).
Proposed IA is for NSIA or PPIA.
Revisions when the agreement was established or revised in the past 180 days, <i>except</i> if the taxpayer is revising a non-DDIA to a DDIA.