

**IRM PROCEDURAL UPDATE**

**DATE: 02/04/2021**

**NUMBER: sbse-05-0221-0201**

**SUBJECT: ACS and ACSS Case Processing Authority Level**

**AFFECTED IRM(s)/SUBSECTION(s): 5.19.13**

**IRM 5.19.13.2.3 Authority Levels - CSCO Employees Revised title to remove ACS and ACSS.**

1. The table below provides guidance to ACS, ACSS, and 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. **NSIA:**

<b>Balance</b>	<b>Financial Analysis needed?</b>
AAB (CC SUMRY) is # [REDACTED] # or less	No

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

3. **PPIA & CNC**

<b>Balance</b>	<b>Financial Analysis needed?</b>	<b>Verification and Substantiation Needed?</b>
AAB (CC SUMRY) is - # [REDACTED] # or less	Yes	Yes, <ol style="list-style-type: none"><li>1. Use internal sources to verify assets, income and expenses. Any discrepancies between the assets, income or expenses reported on the CIS and the internal sources used for verification, must be addressed with the taxpayer and documented on the AMS case history.</li><li>2. Paper substantiation is required:<ul style="list-style-type: none"><li>o If the amount claimed for income or any expenses</li></ul></li></ol>

		<p>appears to be unreasonable (per employee judgment) <b>or</b> the expense amounts claimed exceed the ALE standards <b>and</b> allowing these other expenses will result in a PPIA or CNC hardship.</p> <p><b>REMINDER:</b> Paper substantiation should also be secured in cases where the taxpayer's explanation does not correspond to the internal sources verified.</p>
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**NOTE:** See IRM 5.19.1.6.4 (13), Installment Agreements, for specific guidance.

**IRM 5.19.13.2.4 Authority Levels - ACS and ACSS Employees Inserted new subsection with NSIA, PPIA and CNC guidance.**

1. The table below provides 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. **NSIA:**

Balance	Financial Analysis needed?	Verification and Substantiation Needed?
AAB (CC SUMRY) is # [redacted] # or less	No	Not Applicable
AAB (CC ) is more than # [redacted] # but less than # [redacted] #	Yes	<p>Yes,</p> <ol style="list-style-type: none"> <li>1. Use internal sources to verify assets, income and expenses. Any discrepancies between the assets, income or expenses reported on the CIS and the internal sources used for verification, must be addressed with the taxpayer and documented on the AMS case history.</li> <li>2. Paper substantiation is required: <ul style="list-style-type: none"> <li>o If the amount claimed for</li> </ul> </li> </ol>

		<p>income or any expenses appears to be unreasonable (per employee judgment) <b>or</b> the expense amounts claimed exceed the ALE standards <b>and</b> allowing these other expenses will result in a PPIA or CNC hardship.</p> <p><b>REMINDER:</b> Paper substantiation should also be secured in cases where the taxpayer's explanation does not correspond to the internal sources verified.</p>
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**NOTE:** See IRM 5.19.1.6.4(12), Installment Agreements, for specific guidance.

### 3. PPIA & CNC

Balance	Financial Analysis needed?	Verification and Substantiation Needed?
AAB (CC SUMRY) is # [REDACTED] # or less	Yes, unless CNC Exception Processing applies, see IRM 5.19.17.2.4.1, CNC Exception Processing	Yes, <ol style="list-style-type: none"> <li>1. Use internal sources to verify assets, income and expenses. Any discrepancies between the assets, income or expenses reported on the CIS and the internal sources used for verification, must be addressed with the taxpayer and documented on the AMS case history.</li> <li>2. Paper substantiation is required:               <ul style="list-style-type: none"> <li>o If the amount claimed for income or any expenses appears to be unreasonable (per employee judgment) <b>or</b> the expense amounts claimed exceed the ALE standards <b>and</b> allowing these other</li> </ul> </li> </ol>

		expenses will result in a PPIA or CNC hardship.  <b>REMINDER:</b> Paper substantiation should also be secured in cases where the taxpayer's explanation does not correspond to the internal sources verified.
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**NOTE:** See IRM 5.19.1.6.4 (13), Installment Agreements, for specific guidance.