

**IRM PROCEDURAL UPDATE**

**DATE: 03/11/2020**

**NUMBER: sbse-05-0320-0413**

**SUBJECT: Requirements for Collection Information Statement (CIS)**

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

**IRM 5.19.1.2.6.3.3 *Installment Agreements - Field Assistance, FA, Employees***  
**Updated paragraph (3) to show that Expanded IAs are no longer applicable.**

3. **Expanded IAs:** (Expanded IAs are no longer applicable per changes to NSIAs.)

**IRM 5.19.1.2.6.3.4, *Installment Agreements - ACS, ACSS and CSCO Employees***  
**Updated paragraph (3) to show that Expanded IAs are no longer applicable.**

3. **Expanded IAs:** (Expanded IAs are no longer applicable per changes to NSIAs.)

**IRM 5.19.1.2.6.4.1, *Financial Analysis, Verification and Substantiation - All Employees Removed CNC Exception Processing row from table under paragraph (1), as out of scope for IRM 5.19.1 Deleted column from table.***

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.

<b>Balance</b>	<b>Disposition</b>	<b>Financial Analysis needed?</b>
Less than #XXXXX# (AAB plus accruals) (IMF)	CNC	No
#XXXXX# — #XXXXX#	PPIA & CNC	Yes, see IRM 5.19.13, <i>Campus Procedures for Securing Financial Information</i>
Tax only (excludes P&I) up to \$10,000 (Must meet requirements in IRM 5.19.1.6.4(8), <i>Installment Agreements (IAs)</i> )	Guaranteed IA	No

AAB (CC SUMRY) up to \$25,000	SIA \$25,000 and under	No
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**IRM 5.19.1.2.6.4.2, *Financial Analysis, Verification and Substantiation - Field Assistance, FA, Employees Added* entity types to paragraphs (2), (4) and (5). Deleted columns from tables under paragraphs (2), (4) and (5). Updated paragraph (3) to show that Expanded IAs are no longer applicable. Removed OOU designation from functional authority upper limits. Deleted paragraph (6), as Hardship CNCs are out of scope for IRM 5.19.1**

- The table below provides guidance to FA employees for when financial analysis is needed and when it is necessary to verify and obtain substantiation, by account balance and disposition type.
- SIAs over \$25,000 - IMF and OOB BMF Sole Proprietors:**

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

- Expanded IAs:** (Expanded IAs are no longer applicable per changes to NSIAs.)
- NSIAs - IMF & Out of Business Sole Proprietors:**

Balance	Financial Analysis needed?
AAB (CC SUMRY) is \$100,000 or less,	No, but: <ul style="list-style-type: none"> <li>AMS history <b>must</b> contain the Compliance Suite Payment Calculator calculation showing the IA will be fully paid by the CSED, and</li> <li>A history item <b>must</b> be input on CC ENMOD indicating "NOCIS",</li> </ul>

- PPIAs - IMF & Out of Business Sole Proprietors:**

Balance	Financial Analysis needed?
AAB (CC SUMRY) between #XXXXX# and \$100,000,	Yes, see IRM 5.19.13, <i>Campus Procedures for Securing Financial Information</i>

**IRM 5.19.1.2.6.4.3, *Financial Analysis, Verification and Substantiation - ACS, ACSS and CSCO Employees Added entity types to paragraphs (2), (4) and (5). Deleted columns from tables under paragraphs (2), (4) and (5). Updated paragraph (3) to show that Expanded IAs are no longer applicable. Removed OOU designation from functional authority upper limits. Deleted paragraph (6), as Hardship CNCs are out of scope for IRM 5.19.1***

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. **SIA over \$25,000 - IMF and OOB BMF Sole Proprietors:**

Balance	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 & Out of Business Sole Proprietors:**

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

**NOTE:** See IRM 5.19.1.6.4(11), *Installment Agreements*, for specific guidance.

**EXCEPTION:** FERDI employees should refer to FERDI authority levels in IRM 5.19.18.4(1), *FERDI General Case Processing Overview*.

5. **PPIAs - IMF & Out of Business Sole Proprietors:**

Balance	Financial Analysis needed?
AAB (CC SUMRY) between #XXXXX# and \$250,000,	Yes, see IRM 5.19.13, <i>Campus Procedures for Securing Financial Information</i> .

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

**EXCEPTION:** FERDI employees should refer to FERDI authority levels in IRM 5.19.18.4(1), *FERDI General Case Processing Overview*.

**IRM 5.19.1.3.3, Referrals and Redirect for AM Employees Updated reference shown in 13th row of table under paragraph (4).**

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

If ...	And ...	Then ...
Aggregate balance due is between \$25,001 - \$50,000,	Taxpayer is eligible to set up an IA using OPA. Review the IAT OPA Eligibility tool or Exhibit 5.19.1-12, <i>OPA Referral Criteria</i> .	<ul style="list-style-type: none"> <li>a. Encourage the taxpayer to go to IRS.gov to establish an IA using OPA, as appropriate per IRM 5.19.1.6.8(2), <i>Online Payment Agreements (OPA)</i>.</li> <li>b. If the taxpayer does not agree to use OPA, transfer the call to ACS. See IRM 5.19.1.3.2.1.1, <i>ACS Transfer Information</i>, for instructions on transferring calls to ACS.</li> </ul>
Aggregate balance due is #XXXXXX#	<b>Intentionally left blank</b>	Transfer to ACS as appropriate per IRM 5.19.1.4.1(7), <i>Account Actions on Referrals/Redirects</i> .
ST 22,	One or more modules on CC TXMODA or CC SUMRY are in ST 22,	Transfer to ACS as appropriate per IRM 5.19.1.3.2.1.1, <i>ACS Transfer Information</i> , and IRM 5.19.1.4.1(7), <i>Account Actions on Referral/Redirects</i> .
ST 22,	The ST 22 module(s) appear on CC IMFOL but not on CC TXMODA or CC SUMRY	<ul style="list-style-type: none"> <li>a. Research the account to determine if the account was previously closed CNC.</li> <li>b. Follow normal balance due procedures. Taxpayer may meet criteria for normal CNC closure or IA. See IRM 5.19.1.6.4, <i>Installment Agreement (IA)</i>.</li> </ul>
ST 22,	Caller is authorized by Form 8821, <i>Taxpayer Information Authorization</i> ,	<ul style="list-style-type: none"> <li>a. The caller may review return or account information for the specified periods on the form, but is <b>not</b> authorized to act on behalf of the taxpayer (including resolving balance</li> </ul>

		<p>due accounts).</p> <p>b. Do not transfer call to ACS. See IRM 5.19.1.2.2.1, <i>Instructions for Form 8821, Taxpayer Information Authorization</i>.</p>
ST 24,	There are no modules in ST 22 (ACS) or ST 26 (Field),	<p>a. The account case is assigned to the Queue.</p> <p>b. Work the account following normal collection procedures.</p> <p><b>NOTE:</b> If the account has a FERDI indicator, transfer to the FERDI line per IRM 5.19.1.4.1(7), <i>Account Actions on Referral/Redirects</i>. See IRM 5.19.18.2(3), <i>Identifying FERDI Cases</i>, for information on FERDI indicators. See paragraph (2) above, for accounts with related BMF issues.</p>
Any collection status,	The TSIGN is "35XX6YYY",	<p>a. The account is in a MMIA.</p> <p>b. Follow procedures in IRM 5.19.1.4.1(9), <i>Account Actions on Referral/Redirects</i>.</p>
ST 26,	The TSIGN ends in "8000",	<p>a. The account is assigned to Automated Substitute for Return (ASFR).</p> <p>b. Follow procedures in IRM 5.19.1.4.1(9), <i>Account Actions on Referral/Redirects</i>.</p>
ST 26,	The TSIGN ends in "00",	<p>a. The account is assigned to an RO group, but not yet assigned to a specific RO.</p> <p>b. Follow procedures in IRM 5.19.1.3.2.4(2)(c), <i>Revenue Officer (RO) Assignment</i>.</p>
ST 26,	The TSIGN ends in "01"- "99",	<p>a. The account is assigned to an RO.</p>

		b. Follow procedures in IRM 5.19.1.3.2.4, <i>Revenue Officer (RO) Assignment</i> .
ST 53,	The cc is 03, 06, 09, 10, 12, 13, or 39 (See IRM 5.19.9.3.2, <i>FPLP Selection Criteria</i> ),	a. These accounts have either been shelved or closed as CNC but collection action can still be taken, such as the Federal Payment Levy Program (FPLP). b. Follow normal balance due procedures. Taxpayer may still meet criteria for normal CNC closure or IA. See IRM 5.19.1.6.4, <i>Installment Agreement (IA)</i> .
ST 53,	Any of the following are present: <ul style="list-style-type: none"> <li>o Unreversed TC 971 AC 054,</li> <li>o PDC-ID of 01-04, and/or</li> <li>o PDC-IND/PDC-CD of 01,</li> </ul>	a. The account has one or more modules assigned to Private Debt Collection (PDC). b. Follow procedures in IRM 5.19.1.5.21.4, <i>AM, ACS and FA Taxpayer Contacts on Private Debt Collection Accounts</i> .
ST 71,	There is a -Y freeze on the account,	a. The taxpayer has an Offer in Compromise (OIC), b. Follow the procedures in IRM 5.19.1.3.6, <i>For Other Account Issues Requiring Referrals or Redirect</i> .
ST 72,	One or more TC 520 is present with Bankruptcy cc (see Document 6209, Section 11, TC 520 Closing Code Chart),	a. The taxpayer is in insolvency. b. Follow the procedures in IRM 5.19.1.5.2.1, <i>Contact Regarding Insolvency Issues</i> .
Balance involves TFRP issues - MFT 55/13,	<b>Intentionally left blank</b>	a. Follow normal collection procedures. b. See IRM 5.19.1.5.4, <i>TFRP</i> .

**IRM 5.19.1.3.6, For Other Account Issues Requiring Referrals or Redirect**  
**Added Note to paragraph (13). Updated 5th row of table under paragraph (14).**

13. **Pending OIC:** If there is a TC 480 or TC 780 on the account (ST 71) (-Y Freeze), a pending OIC is present. See IRM 5.19.17.3, *Offer in Compromise (OIC) Procedures*.
- Advise the taxpayer their request is being referred to another office for processing. Send Letter 86C, *Referring Taxpayer Inquiry/Forms to Another Office*.
  - Do not** input a TC 971 AC 043.
  - Initiate a Form 4442, *Inquiry Referral*, to refer the request to the Compliance Services OIC Unit at the appropriate campus. See SERP, under the Who/Where tab for Offer-in-Compromise (OIC) Centralized Service Center Locations.
  - Input history on AMS or CC ENMOD, "44422OIC" or "CORR2OIC". Input CC STAUP 2209 if in Notice Status.

**NOTE:** If the taxpayer claims they filed an OIC but there is no indication present (TC 480 or TC 780 on the account, ST 71, -Y Freeze), see IRM 5.19.17.3.1, *Taxpayer Claims OIC Previously Submitted (No TC 480 or ST 71 Present)*.

14. **Revenue Officer Request:** Forward to Centralized Case Processing (CCP) in PSC. If the taxpayer disputes the liability and there are no collection balance due issues, see IRM 21.3.3.4.9.2, *Campus Collection Function Correspondence/Inquiry/Notice*.
15. Identify the issue the taxpayer is disputing; send Letter 86C, *Referring Taxpayer Inquiry/Forms to Another Office*, or interim letter as appropriate. Route the correspondence as follows:

If ...	With Identifier ...	Then Route To ...
ASFR	TC 290 TC 599 cc 088 or cc 089	See SERP, Who/Where, ASFR - Reconsideration Returns - Centralized Processing Sites
AUR	TC 922 and TC 290	See IRM 21.3.1.4.58, <i>Copies of CP 2000, CP 2501, 2893C Letter</i>
Bankruptcy filed	TC 520 with cc 81, 84 (-W freeze), 83-89, 60-67 (-V Freeze)	IRM 5.19.1.5.2.1, <i>Contacts Regarding Insolvency Issues</i>
CAWR	TC 290 BS 55, or TC 240 RN 500-514 and RN 549/550	Fax correspondence to the appropriate CAWR site based on the State Mapping Guide:

		<ul style="list-style-type: none"> <li>○ PSC (28)</li> <li>○ MSC (49)</li> </ul>
Examination	TC 420/421 with TC 300	Route to the appropriate Examination operation based on the TC 42X DLN. See IRM 4.13.7-4, <i>Central Reconsideration Unit (CRU) Addresses</i>
Failure to Comply with Certain Information Reporting Requirements, or Intentional Disregard to Comply	TC 240 RN 651 or 652	Detroit Computing Center  1300 John C Lodge Dr.  Detroit, MI 48226-2414
Failure to File Information Returns	TC 240 RN 638	IRS  201 W Rivercenter Blvd  Stop 814G, Team 203  Covington, KY 41011-1424
Fees	TC 360	IRS  201 W Rivercenter Blvd  Stop 8420G  Covington, KY 41011-1424
FUTA	TC 290 BS50 or 51	Fax correspondence to the FUTA site based on the State Mapping Guide:  CSC (17)  859-669-7177
Informant	<b>Intentionally left blank</b>	See IRM 21.1.3.19, <i>Informant Contacts</i>
Innocent Spouse	Form 8857, <i>Request for Innocent Spouse Relief</i>	See IRM 25.15.1.6.1, <i>Routing of Form 8857</i>
Unassessable Erroneous Refund	- U Freeze	See IRM 5.19.1.3.2, <i>For All Employees</i>
OIC Pending	Unreversed TC 480 or TC 780	See IRM 21.5.6.4.50, <i>-Y Freeze</i>



Withholding Compliance Program	TC 240 RN 615 and 616	<ul style="list-style-type: none"> <li>a. Close the case control, if applicable</li> <li>b. Fax the correspondence to the Withholding Compliance Program</li> </ul>
For any other issue and the taxpayer does not discuss payment	<b>Intentionally left blank</b>	<ul style="list-style-type: none"> <li>a. Issue Letter 2645C, <i>Interim Letter</i>, if the case is older than 25 days</li> <li>b. Route the case to AM</li> <li>c. Close case controls</li> </ul>

**IRM 5.19.1.4.2, Taxpayer Information Added Exception under paragraph (1). Clarified paragraph (3)(a).**

1. This subsection provides procedures for changing taxpayer entity information, such as address, name and obtaining the taxpayer's best contact number(s), if possible.

**NOTE:** The best contact number should be placed in the "HOME FIELD" for IMF accounts and "BUSINESS FIELD" for BMF accounts on AMS. **DO NOT** verify/delete additional existing numbers during phone contacts.

**NOTE:** If working correspondence, update the best contact number as appropriate.

**EXCEPTION:** If documentation is present that indicates contact numbers were addressed within the past 13 cycles, then you are **not** required to request telephone numbers.

**EXCEPTION:** Deleting a contact number in the "HOME FIELD" or "BUSINESS FIELD" is acceptable if it is being replaced by a more current contact number.

2. **ACS and ACSS employees (includes Field Assistance employees working ACS cases):** When working a ST 22, ACS case, and telephone contact indicates an incorrect best contact number, use the table below to update the taxpayer account:

<b>If ...</b>	<b>And ...</b>	<b>Then ...</b>
The account has modules on ACS	AMS is available and ACSWeb is open on	Make changes using the AMS Update Contact tool.

(ST 22),	AMS,	
The account has modules on ACS (ST 22),	AMS is <b>not</b> available and/or ACSWeb is <b>not</b> open on AMS,	Make changes on the ACS Entity Screen.
The account does not have modules on ACS,	AMS is available,	Make changes using the AMS Update Contact tool.
The account does not have modules on ACS,	AMS is <b>not</b> available,	Make changes using IDRS CC TELEA, CC TELEC, CC TELED or CC DOALL.

**NOTE:** When working an account on ACS and the telephone number is on ACS, you are **not** required to add the telephone number to IDRS.

**NOTE:** If working correspondence, update the best contact number as appropriate.

3. **AM, CSCO, Field Assistance employees (including ACS and ACSS employees working non-ACS cases):** You must attempt to secure the best contact number when speaking to taxpayers (or their authorized representatives) on all accounts if there is a balance due of any kind. If working correspondence and a phone number was provided, then update account if there is a balance due.

**EXCEPTION: AM phone assistors only:** Verifying or securing phone numbers on accounts below deferral level is not required. See IRM 5.19.1.2.6.1, *Tolerance and Deferral - All Employees*. On accounts above deferral level, secure or verify the best contact phone number.

**EXCEPTION: AM phone assistors only:** IMF assessed balance due is #XXXXXXXXXX#, except for request for Short Term Payment Plan. See IRM 5.19.1.4.1 (7), *Account Actions on Referral/Redirects*.

**EXCEPTION: Field Assistance TAC employees only:** When contact is solely for the purpose of hand-delivering a payment **and** the account is in ST 60.

- a. If AMS is available, you may make changes using the AMS Update Contact tool.

**EXCEPTION:** If AMS is **not** available, then make changes using IDRS CC TELEA, CC TELEC, CC TELED or CC DOALL.

- b. You are **not** required to secure/verify telephone numbers on the following accounts:
- o If the account is **not** active on IDRS.
  - o ST 03: CSRs transferring cases to ACS **without** ACS access.

- ST 12: No balance due modules. This also includes instances where the account balance is resolved within the same day, contact numbers are **not** required.

**EXAMPLE:** Payment Tracer - money located to full pay the balance, or on-line adjustment full paying the balance due, ST 12.

- ST 22, 23 or 24: CSRs transferring cases to ACS **without** ACS access.
- ST 26: Assigned to an RO. See IRM 5.19.1.4.1(7), *Account Actions on Referral/Redirects*.
- ST 71: **Unless** modules in other statuses are present.
- ST 72.

**NOTE:** The TC 520 Closing Code Chart determines where the case resides: CDP/Appeals, Bankruptcy/Litigation, Tax Court or a Civil Penalty with Appeal Rights. Follow the TC 520 Closing Code Chart in Document 6209, *IRS Processing Codes and Information*, for the definitions of the CC to ensure the case is routed properly. Secure the best contact number if mixed statuses are present.

**IRM 5.19.1.6.4, *Installment Agreements (IAs)* Updated paragraph (11) to show that Expanded IAs are no longer applicable. Updated paragraph (12) to include entity types and increased balance level for requiring a financial statement. Deleting row and column in table under paragraph (12). Updated paragraph (13) to include entity types.**

11. **Expanded IA** (Expanded IAs are no longer applicable per changes to NSIAs described in paragraph (12) below.
12. **Non-Streamlined IA (NSIA) or Regular IA - IMF & Out of Business 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 ...	And ...	Then ...
AAB is between: <ul style="list-style-type: none"> <li>▪ \$25,001 and \$100,000 (FA),</li> <li>▪ \$25,001 and \$250,000 (ACS, ACSS, and</li> </ul>		A financial statement is <b>not</b> required, but: <ul style="list-style-type: none"> <li>▪ AMS history <b>must</b> contain the Compliance Suite Payment Calculator calculation showing the IA will be fully paid by the CSED, and</li> </ul>

CSCO),		<ul style="list-style-type: none"> <li>▪ A history item <b>must</b> be input on CC ENMOD indicating "NOCIS".</li> </ul>
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**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:**

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

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

- c. **NSIA NFTL Determination Requirements:** A NFTL determination **is** required. For pre-filing considerations, see IRM 5.19.4.5.1, *Notice of Federal Tax Lien Filing Determinations*. For NFTL filing procedures see IRM 5.19.4.5.3.1, *Before Filing NFTLs*, and IRM 5.19.4.6.1, *How to File a NFTL*. If the taxpayer objects to the NFTL filing, see IRM 5.19.8.4.16, *Collection Appeals Program (CAP) Procedures*, for CAP information.
- 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.

**13. Partial Pay IA (PPIA) - IMF & Out of Business Sole Proprietors:** If full payment cannot be secured by the CSED and the taxpayer has requested to make payments or has some ability to pay, a PPIA should be considered. CSCO, ACS, ACSS and Field Assistance employees are authorized to establish PPIAs. See IRM 5.19.1.2.6.3, *Installment Agreements*, IRM 5.19.1.6.4.8, *IA Managerial Approval*, and IRM 5.19.1.6.5, *PPIA*, even if the taxpayer qualifies for a CNC (establish account as a back up TC 530).

**NOTE:** Taxpayers entering PPIAs who have defaulted an IA in the past 24 months will be required to make monthly payments via DDIA or PDIA unless they are unbanked and unemployed/self employed. (Taxpayer must authorize DDIA or PDIA before PPIA is reinstated to qualify.) See IRM 5.19.1.6.5.3.2, *Revising/Reinstating PPIAs*.

- a. **PPIA CIS Requirements:** A financial statement **is** required. See IRM 5.19.13, *Campus Procedures for Securing Financial Information*.
- b. **PPIA Managerial Approval Requirements:**

If ...	Then ...
AAB (CC SUMRY) is \$25,000 or less,	Managerial approval is <b>not</b> required.
AAB (CC SUMRY) is more than \$25,000,	Managerial approval <b>is</b> required.

- c. **PPIA 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.
- d. **PPIA ALN:** Normally, "12" should be entered in the YY position of the ALN; however, see IRM 5.19.1.6.5.3.1, *Input of PPIAs*, and Exhibit 5.19.1-9, *ALNs*, for further information on ALNs.