

IRM PROCEDURAL UPDATE

DATE: 05/01/2023

NUMBER: sbse-05-0523-0560

SUBJECT: Transfer PIN Accepted as Part of the Customer Callback Program

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

IRM 5.19.1.2.3.3, Transfer Personal Identification Number (PIN) Generation
Revised paragraph (3) to add transfer PIN acceptance as part of the Customer
Callback Program.

(3) When you have completed required authentication (per IRM 5.19.1.2.3, Disclosure Overview: Verifying Identity of Contact Party, and as appropriate, IRM 5.19.1.2.3.2, Additional Taxpayer Authentication) and determine it is necessary to transfer the call to another assistor:

- a. Press the "Generate Transfer PIN" button located on the IAT Disclosure tool. This will cause the tool to create and display a four (4) digit transfer PIN.
- b. The IAT Disclosure tool will input a history item on CC ENMOD to display the transfer PIN number for the next assistor to verify after you transfer the phone call.
- c. Provide the transfer PIN to the taxpayer. Ask the taxpayer to repeat it back to you.
- d. Instruct the taxpayer to provide their name and TIN to the next assistor, and then to inform them of the four (4) digit transfer PIN.
- e. Explain that the transfer PIN is good only for this call, any subsequent transfers, and any IRS callbacks for this same contact as part of the Customer Callback Program.
- f. Transfer the call to the appropriate application.

IRM 5.19.1.2.3.3.1, Transfer Personal Identification Number (PIN) Acceptance
Revised paragraph (4) to add transfer PIN acceptance as part of the Customer
Callback Program.

(4) The transfer PIN process is **only** valid on the *initial* call, including multiple transfers for the *same* call, and IRS callback initiated by the taxpayer via the Customer Callback Program while on hold after the initial call. The transfer PIN expires at the end of the call which generated it.

IRM 5.19.1.2.7, Ways to Submit Payments Revised paragraph (6) to update to current VanillaDirect payment method.

(6) VanillaDirect is a cash payment option available to taxpayers through <https://irs.gov/Payments> and participating retail stores. It is a secure walk up cash payment method that converts cash payments to electronic transactions. It utilizes a barcode and retail locations to complete the transactions. See IRM 21.2.1.60, IRS Vanilla Direct- Paying with Cash at a Retail Partner.

IRM 5.19.1.3.2.3, Taxpayer Advocate Service (TAS) Deleted paragraph (2)g since the ITAR program was ended, per Alert 22A0217.

(2) When appropriate, prepare Form 911, Request for Taxpayer Advocate Service Assistance (And Application for Taxpayer Assistance Order), and forward to your local TAS Office:

- a. If the taxpayer account is in ST 22, transfer the account "TOR2, 45,ATAO"
- b. If the taxpayer account is non-ACS, input CC STAUP for nine cycles
- c. For non AMS users, refer the taxpayer to the NTA toll-free number at 877-777-4778
- d. If you can resolve and close the TAS case issue in the "same day" as the taxpayer contact, input an IDRS history code item such as "1day/CL"; do NOT automatically refer the inquiry to TAS. For ACS (ST 22) accounts. See IRM 5.19.5.6.2, Working Contact Inventory.
- e. Refer taxpayers to the Taxpayer Advocate Service (TAS), see IRM 13, Taxpayer Advocate Service, when the contact meets TAS criteria IRM 13.1.7, TAS Case Criteria, and you can't resolve the taxpayer's issue the same day. The definition of "same day" is within 24 hours. "Same day" cases include cases you can completely resolve in 24 hours, as well as cases in which you have taken steps within 24 hours to begin resolving the taxpayer's issue. Do not refer "same day" cases to TAS unless the taxpayer asks to be transferred to TAS and the case meets TAS criteria. Refer to IRM 13.1.7.6, Same Day Resolution by Operations. When you refer cases to TAS, use Form 911, Request for Taxpayer Advocate Service Assistance (And Application for Taxpayer Assistance Order), and forward to TAS.
- f. If the case is TAS-assigned, locate and route the case to the TAS employee by using the IUUD: IDRS Unit & USR Database; if you are able to close the case the same day, coordinate with the TAS employee assigned to the case before taking action on the account.

IRM 5.19.1.3.4.2.2, Tax Law Inquiry Topic is NOT Handled by AM Revised title of subsection and throughout to include self help options available to taxpayers for tax law inquiries not handled by AM.

(1) When the taxpayer's Tax Law inquiry is **not** one of the topics listed in IRM 5.19.1.3.4.2(1), Tax Law Inquiry, the inquiry is not handled by AM and the taxpayer should be referred to self-help options. Advise the taxpayer that the Service does not provide live assistance on this topic and refer the taxpayer to IRS.gov.

(2) Provide the taxpayer with the following self-help options:

- Tools & Applications on IRS.gov.- Taxpayers can browse a list of tax tools available for individual taxpayers, businesses, and tax professionals, or
- Interactive Tax Assistant (ITA) on IRS.gov.- Enter "**ITA**" into the Search feature. The ITA tool is a tax law resource that asks the taxpayer a series of questions and then provides them with responses to tax law questions, or
- Commercial software packages may provide answers to tax questions, or
- Call 800-829-3676 to order Tax Forms and Publications. Assistance at this telephone number is available in English and Spanish, or
- A tax professional

and close the call.

(3) If the caller does not want to be referred to the self-help options above and insists on speaking with a representative, transfer the call using the following table:

Language ...	UCCE Extension ...
English	3013
Spanish	3014

Note: The caller will be transferred to a screening line. Advise them they will be transferred again.

IRM 5.19.1.4.4.1, Full Compliance Check Deleted exception under tables in paragraphs (4) and (5) that are no longer applicable.

(4) IAs cannot be established if a return is required to be filed. When **speaking** to the taxpayer, address compliance on *current* year return filing as follows:

If the taxpayer contact date is...	Then ...
It is before: <ul style="list-style-type: none">• The return due date, or approved	Ask the taxpayer if the return was filed: <ul style="list-style-type: none">a. If "Yes", ask if it is a balance due or refund return and when it was filed,

If the taxpayer contact date is...	Then ...
<p>extension date (TC 460) (IMF), or</p> <ul style="list-style-type: none"> • The return due date (BMF), 	<ul style="list-style-type: none"> ○ If a refund return (regardless of when filed), proceed with the case disposition. ○ If a balance due return and filed ten weeks ago (or less), include the liability in the case disposition. ○ If a balance due return and filed more than ten weeks ago, document AMS and continue with normal case processing; securing the return is not required. <p>b. If "No", continue with normal case processing; securing the return is not required.</p>
<p>It is within:</p> <ul style="list-style-type: none"> • 10 weeks of the return due date, or approved extension date (TC 460) (IMF), or • 20 weeks of the return due date (BMF), 	<p>Ask the taxpayer if the return was filed:</p> <p>a. If "Yes", ask if it is a balance due or refund return and when it was filed.</p> <ul style="list-style-type: none"> ○ If a refund return (regardless of when filed), proceed with the case disposition. ○ If a balance due return was filed ten weeks ago (or less), include the liability in the case disposition. ○ If a balance due return was filed more than ten weeks ago and it has not posted, you cannot grant an IA without securing them. The taxpayer does not meet pending IA criteria. See IRM 5.19.1.6.4.7.1, Requests Not Meeting Pending IA Criteria. <p>Note: If an IMF taxpayer filed electronically and it is prior to cycle 20, an IA may be granted if all other criteria is met; include the liability in the case disposition. See IRM 5.19.1.6.4.15(4)(d), Pre-Assessed IA Requests.</p> <p>Note: If the taxpayer is eligible for CNC hardship but has unfiled returns, IRM 5.19.17.2.4(4)-(5), CNC Unable to Pay - Hardship.</p> <p>b. If "No" the taxpayer has not filed all required returns; you cannot grant an IA without securing them. The taxpayer does not meet pending IA criteria. See IRM 5.19.1.6.4.7.1, Requests Not Meeting Pending IA Criteria.</p>

If the taxpayer contact date is...	Then ...
	Note: If the taxpayer is eligible for CNC hardship but has unfiled returns, IRM 5.19.17.2.4(4)-(5), CNC Unable to Pay - Hardship.
<p>It is more than:</p> <ul style="list-style-type: none"> • 10 weeks of the return due date, or approved extension date (TC 460) (IMF), or • 20 weeks of the return due date (BMF), 	<p>The taxpayer has not filed all required returns; you cannot grant an IA without securing the returns. The taxpayer does not meet pending IA criteria. See IRM 5.19.1.6.4.7.1, Requests Not Meeting Pending IA Criteria.</p> <p>Note: If the taxpayer is eligible for CNC hardship but has unfiled returns, IRM 5.19.17.2.4(4)-(5), CNC Unable to Pay - Hardship.</p>

(5) While working correspondence, compliance should be addressed on the current year return as follows:

If ...	Then ...
<p>It is before:</p> <ul style="list-style-type: none"> • The return due date, or approved extension date (TC 460) (IMF), or • The return due date (BMF), 	<p>Process the correspondence. Continue with normal case processing; securing the return is not required.</p>
<p>It is within:</p> <ul style="list-style-type: none"> • 10 weeks of the return due date, or approved extension date (TC 460) (IMF), or • 20 weeks of the return due date (BMF), 	<p>Process the correspondence. Continue with normal case processing; securing the return is not required.</p>
<p>It is more than:</p> <ul style="list-style-type: none"> • 10 weeks after the return due date, or approved extension 	<p>a. The taxpayer has not filed all required returns; you cannot grant an IA without securing the returns. The taxpayer does not meet pending IA criteria. See IRM 5.19.1.6.4.7.1, Requests Not Meeting Pending IA Criteria.</p>

If ...	Then ...
<p>date (TC 460) (IMF), or</p> <ul style="list-style-type: none"> • 20 weeks after the return due date (BMF), 	<p>b. Send an appropriate Correspondence letter requesting the return. Advise the taxpayer an IA cannot be considered at this time.</p> <p>Note: If the taxpayer provides a financial statement that shows they meet CNC hardship criteria, follow the procedures in IRM 5.19.17.2.4(4)-(5), CNC Unable to Pay - Hardship.</p>

IRM 5.19.1.5.3, Deceased Taxpayers Revised paragraphs throughout to update reference providing Civil Enforcement Advice & Support Operations (CEASO) offices contact information.

(1) General processing guidelines:

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

Reminder: If a Decedent account includes any modules in ST 22, and you have no access to the ACS system, transfer the correspondence to the appropriate ACSS Site based on BOD code and State mapping (W&I State Mapping or SB/SE State Mapping) or the call to the appropriate ACS toll free number using the Telephone Transfer Guide.

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

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

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

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

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

If ...	Then ...
ST 22 account,	<ol style="list-style-type: none"> 1. Document the address of real property owned by the decedent prior to death in AMS comments. 2. If the decedent did not own real property, document the decedent's last known address in AMS comments. 3. Document that neither the fiduciary's name nor address should be used when filing the NFTL 4. Enter "FM10" twice when requesting the NFTL. 5. See IRM 5.19.4.5, Notice of Federal Tax Lien Determinations and Filing Criteria, for NFTL procedures.
Notice Status account,	<ol style="list-style-type: none"> 1. Document the address of real property owned by the decedent prior to death in AMS comments. 2. If the decedent did not own real property, document the decedent's last known address in AMS comments. 3. Enter decedent's name and the appropriate address on Form 12636, Request for Filing or Refiling Notice of Federal Tax NFTL, when filing the NFTL 4. See IRM 5.19.4.5, Notice of Federal Tax Lien Determinations and Filing Criteria, for NFTL procedures.

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

If ...	Then ...
ST 22 account	Based on the address and BOD of the account, provide the appropriate ACSS mailing address based on BOD code and State mapping (W&I State Mapping or SB/SE State Mapping). Enter history code "TOR4, XX,DECD" (XX = promised mailing time frame plus 15 days)

If ...	Then ...
Notice status account	Based on the address and BOD of the account, provide the appropriate CSCO mailing address and enter CC STAUP 22XX (XX = promised mailing time plus 6 cycles).

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

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

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

(2) Attempt to secure the following information on all contacts regarding the death of a taxpayer and document the results:

- a. Date of death (unless a TC 540 is already present).

Note: If a date of death is not present on CC INOLE, attempt to secure a copy of the death certificate.

- b. County in which the taxpayer died.
- c. County in which the taxpayer resided at the time of death.
- d. Name, address, telephone number, and address of the fiduciary (executor or administrator), if any.
- e. Name and telephone number of person who is calling if different than paragraph d) above in the event additional information is needed from them.
- f. If on a phone call and the caller is able to provide the documents during the call, ask them to submit the letters testamentary and probate/estate inventory using the DUT or EEFax. These documents, when available, are to be attached to all referrals to CEASO.

(3) Ask if assets were separately or jointly owned by the Decedent (e.g. real estate, accounts, stocks, bonds, pension plans, IRAs, other). Use the following table to probe for location and type of assets available:

Type Of Asset	Probing Questions
Real estate	<ul style="list-style-type: none"> • Where is it located (address including city and state)? • Value, equity, and mortgage holder? • Property owned jointly or individually? If jointly, name(s) and contact information of other owner(s)?
Bank Accounts	<ul style="list-style-type: none"> • Type of account(s) (e.g. savings, checking, money market, CD)? • Financial institution at which account(s) are held? • Value of account(s)? • Account(s) owned jointly or individually? If jointly, name(s) and contact information of other owner(s)?
Stocks/Bonds	<ul style="list-style-type: none"> • Stock(s) or bond(s)? • Name of and location of brokerage firm(s)/ broker(s)? • Value of stock(s)/bond(s)?
Pensions/IRAs	<ul style="list-style-type: none"> • Source(s) of pension(s)? • Name of and location of IRA holder(s)? • Value of account(s)?
Other	<ul style="list-style-type: none"> • Type of other asset(s)? • Value, equity, and lien holder? • Asset(s) owned jointly or individually? If jointly, name(s) and contact information of other owner(s)? • Location of the asset(s)?

(4) Ask if there is an open probate.

- a. Use the following table when there is an open probate (a judicially controlled process):

If ...	Then ...
There is no TC 520 with cc 80 or 81 present	<ul style="list-style-type: none"> ○ Request the court location and the docket number of the proceedings. ○ Prepare Form 4442, Inquiry Referral, with attachments/documents and EEFax or mail to appropriate CEASO Office (per Pub 4235, Collection Advisory Offices Contact Information) for a Proof of Claim determination. ○ If account is in Notice Status input a CC STAUP to the next status for 9 cycles. If the account is in ST 22, assign the case "TOR4, 45,DECD".

If ...	Then ...
There is an unreversed TC 520 with cc 80 or 81 present	Prepare Form 4442, Inquiry Referral, with attachments/documents and EEFax or mail to appropriate CEASO Office, per Pub 4235, Collection Advisory Offices Contact Information.

- b. There may be instances in which the caller or correspondence states there are assets available but based on state law no probate is required. When that is the case, prepare Form 4442, Inquiry Referral, with attachments/documents and EEFax or mail to the appropriate CEASO Office, per Pub 4235, Collection Advisory Offices Contact Information.
- c. If there are no remaining assets or the probate has closed, probe for information concerning any assets held by the decedent at the time of death that were dispersed even if there was not a requirement by the state to file probate.

If ...	Then ...
Assets were dispersed	Refer the case to the appropriate CEASO Office (per Pub 4235, Collection Advisory Offices Contact Information) via Form 4442, Inquiry Referral, with all attachments/documents. Continue to paragraph (6)
There were no assets dispersed	Continue to paragraph (6).

(5) If the information in paragraphs (2) - (3) is not available, take the following actions in the order listed to secure it. Stop at the point the needed information is attained.

- a. Research internal sources including CC IRPTR and CC RTVUE in the year prior to, year of, and years following death to identify potential assets. Additionally, secure a Custom Comprehensive People Search report (Accurant) from the current Locator Service vendor, if available. This report provides the date and county of death, as well as asset and locator information.
- b. If working correspondence or R4 inventory and a phone number is available, call the fiduciary or surviving liable party (i.e. surviving spouse or Partner in a BMF Partnership).
- c. When receiving the information from a third-party by phone and the account is ST 22, assign the case "TOR4,00,DECD" for contact attempt with the fiduciary or surviving liable party. When receiving the information from a third-party by phone and the account is in Notice Status, prepare Form 4442, Inquiry Referral. Based on the address and BOD of the account route to the appropriate CSCO site for contact attempt with the fiduciary or surviving liable party. If unable to reach the fiduciary or liable surviving party after two contact attempts, continue to paragraph d).

- d. If not previously sent, issue IDRS Letter 2268C, Request for Information/Delinquent Return for a Deceased Taxpayer, to request the information. Overlay the name line of the letter to include "Estate Of". If the account is in Notice Status, input a CC STAUP to the next status for 9 cycles. If the account is in ST 22, assign the case "TOR4, 30,DECD".

(6) When contact is with the fiduciary, conduct a full compliance check per IRM 5.19.1.4.4.1, Full Compliance Check, make note of all cross-referenced accounts (i.e. IMF, BMF sole proprietor, or LLC partnership), a partnership can be a member of an LLC. For additional information on LLC accounts, refer to IRM 5.19.1.5.14 LLC Accounts. Request any tax returns that are due, and establish a deadline for filing any delinquent returns identified. See IRM 5.19.2.6.4.5.6, IMF Response Taxpayer Deceased, for IMF Return Delinquency and IRM 5.19.22.5.3.1.2.1, BMF Response Taxpayer Deceased, for BMF Return Delinquency procedures.

(7) Use the following tables if all actions from paragraph (5) have been taken and decedent information has not been secured.

If ...	And ...	Then ...
ST 22 account (with or without date of death on CC INOLE)	Usable levy source(s) present	See IRM 5.19.4.3, Levy Information, for levy procedures and requirements and issue levies or take pre-levy action as necessary.
Notice status account with date of death on CC INOLE	Usable levy source(s) present	Input CC STAUP 2200
ST 22 or Notice Status account with date of death on CC INOLE	No usable levy source(s) present	IRM 5.19.1.5.3.1, Deceased Taxpayer-Balance Due Actions
Notice status account	No date of death on CC INOLE	Input CC STAUP 2200

Note: Usable levy sources are sources for either the decedent or a surviving liable party that can be levied by ACS. See IRM 5.19.4.3.7(1), Choosing a Levy Source, for levy sources that are not levied by ACS.

IRM 5.19.1.5.4.1, TFRP Bankruptcy Situations Revised reference providing Civil Enforcement Advice & Support Operations (CEASO) offices contact information.

(1) When a taxpayer advises bankruptcy was filed: IRM 5.19.1.5.2.1.2, Bankruptcy Filed.

(2) **ACS access only:** Assign the case to R4 for follow up with CEASO and input the bankruptcy information in comments.

(3) Contact the appropriate CEASO Office (per Pub 4235, Collection Advisory Offices Contact Information), outlining the facts and ascertain whether or not collection action should be suspended (TC 520).

(4) The CEASO Office provides specific instructions about processing the case and may forward a Form 3870, Request for Adjustment, to the area responsible for the TFRP if the assessment needs to be abated.

(5) **ACS access only:** Document these instructions in comments.

(6) Contact the appropriate CEASO Office (per Pub 4235, Collection Advisory Offices Contact Information) when the taxpayer advises their corporation is in bankruptcy and trust fund taxes are being paid, or were paid in part or in full through the bankruptcy court.

(7) The CEASO Office advises the area responsible for the TFRP when the taxes were paid through bankruptcy via Form 3870, Request for Adjustment.

IRM 5.19.1.5.21.1, Private Debt Collection Overview Revised paragraph (3) to add BMF Notice and Publication taxpayer will receive when their account is assigned to a PCA.

(3) The IRS will send taxpayers and their representatives written notice that we are transferring their account to a PCA; (CP 40(IMF) or CP 140 (BMF), Overdue Account Sent to Private Collection Agency, and Pub 4518, What You Can Expect When the IRS Assigns Your Account to a Private Collection Agency).

IRM 5.19.1.6.2, Can Full Pay Balance Due Now (Payoff) Added IBTF under paragraph (1) to include full pay now as an option. Added reminder under paragraph (3) to address taxpayers on an IA.

(1) These agreements may be granted on assessed or pre-assessed balances for all IMF individual, IBTF taxpayer, BMF out-of-business or BMF in-business non-trust fund taxpayers. For **ALL FUNCTIONS**, phone or paper, follow instructions in paragraphs (2) through (10).

Exception: FA employees, follow IRM 21.3.4.13, Balance Due Accounts.

(2) Use CC INTST, the AMS Full Pay Calculator, the IAT Compliance Suite Payment Calculator, or CC COMPA to compute the payoff amount to the full pay date (see paragraph (5)). For restricted interest computation, refer to IRM 20.2.1.4, Normal

and Restricted Interest, IRM 20.2.1.4.2, Manual Calculation of Interest, and IRM 21.5.6.4, Freeze Code Procedures.

(3) Ask the taxpayer if there is any recent payment(s) or levy(s) potentially affecting their account balance. Reduce the payoff amount by anticipated credits not yet pending on IDRS.

Reminder: If the taxpayer is on an IA, see IRM 5.19.1.6.4(15), Installment Agreements (IAs), for additional guidance.

(4) If payment is submitted via mail, IRS Direct Pay (IMF taxpayers only), EFTPS or credit card within ten days, follow the Full Pay procedures below. For payments made after ten days, follow IRM 5.19.1.6.3, Short Term Payment Plan Within 180 Days.

(5) For payoff requests, compute the payoff as follows and document the amount and computation date on AMS:

Phones	Action
If the taxpayer will mail their payment or take to TAC Office,	Compute the payoff to ten days from the anticipated payment date.
For debit/credit card or IRS Direct Pay payments,	Compute the payoff to the date the taxpayer states they will authorize the payment.
For VanillaDirect payments,	Compute the payoff to three days from the anticipated payment date.
For payments made via EFTPS,	Compute the payoff amount to the date the payment is requested by the taxpayer unless requested after 8:00 PM ET; if so, use the next day.

Correspondence	Action
If the taxpayer will mail their payment by a specific future date,	Compute the payoff to 21 days from the anticipated payment date.
If the taxpayer provides no date, or the date has passed,	Compute the payoff to 30 days from today.