

IRM PROCEDURAL UPDATE

DATE: 07/01/2021

NUMBER: sbse-05-0721-0901

SUBJECT: Exception of 2019 and 2020 Tax Return Filing Compliance For Campus IAs

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

IRM 5.19.1.2.2.3.1, Transfer Personal Identification Number (PIN) Acceptance Revised paragraphs (2) and (5) to reflect policy change allowing the transfer PIN to cover both basic and additional authentication.

1. Taxpayers may inform an IRS assistor they have a four (4) digit transfer PIN provided by the previous IRS assistor. When this occurs, AM and ACS assistors must ask for the:
 - Taxpayer's name and TIN,
 - Transfer PIN,
 - Caller's name, and
 - Purpose of the call.

CAUTION: The Transfer PIN may only be used by taxpayers. If a third party attempts to use a Transfer PIN, **do not** accept it. Instead see paragraph (6) below.

2. Input the taxpayer's TIN into the IAT Disclosure tool. If you are able to verify the four (4) digit transfer PIN provided by the taxpayer on the IAT Disclosure tool, you are considered to have met full disclosure per IRM 21.1.3.2.3, Required Taxpayer Authentication, as well as IRM 21.1.3.2.4, Additional Taxpayer Authentication, when required.

CAUTION: At this time, the transfer PIN is only good on an Individual Master File (IMF) to IMF transfer or a Business Master File (BMF) to BMF transfer within the same TIN. The taxpayer is only validated on the TIN that holds the transfer PIN.

3. If you are not able to verify the transfer PIN through the IAT Disclosure tool, apologize to the taxpayer and resume normal disclosure procedures found in IRM 21.1.3.2.3, Required Taxpayer Authentication.

REMINDER: CC ENMOD history will reflect four (4) digit transfer PIN(s) previously issued, along with the date of issuance. If CC ENMOD history shows that the PIN was provided on a previous day, apologize to the taxpayer and explain that the transfer PIN is no longer valid. Continue normal

disclosure procedures. See IRM 21.1.3.2.3, Required Taxpayer Authentication.

4. The transfer PIN process is **only** valid on the *initial* call, including multiple transfers for the *same* call. The transfer PIN expires at the end of the call which generated it.
5. The transfer PIN process covers *only* required taxpayer authentication in IRM 21.1.3.2.3, Required Taxpayer Authentication, as well as IRM 21.1.3.2.4, Additional Taxpayer Authentication, when required.
6. The transfer PIN process **is not** valid for third party contact. See IRM 5.19.1.2.2.3(5), Transfer Personal Identification Number (PIN) Generation.
7. See IRM 21.1.3.2.5, Initial Authentication Transfer Procedures/Transfer PIN, and IRM 21.1.3.2.6, Accepting Transferred Calls When the Taxpayer Provides a 4-Digit Transfer PIN.

IRM 5.19.1.3.5, For All ACS Employees Revised paragraph (1) to update NMF toll free number. Added exception under paragraph (2) for SCP employees.

1. **NMF:** For calls on an NMF account, advise the taxpayer they must call 833-972-8965.
2. **Spanish-speaking Taxpayers:** When the taxpayer requests a Spanish-speaking employee, transfer the call as follows:

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

EXCEPTION: SCP employees who receive Spanish speaking taxpayers calling about SCP accounts must offer the OPI service according to paragraph (4) instructions in IRM 5.19.1.3.5.1, Multilingual Services, and should **not** transfer calls to ACS Spanish IMF or ACS Spanish BMF applications.

3. For **Multilingual** calls, refer to IRM 5.19.1.3.5.1, Multilingual Services.
4. For **Tax Law Inquiries**, refer to IRM 5.19.1.3.5.2, Tax Law Inquiry, to determine the correct transfer number for when transferring the taxpayer's call.
5. For **Non Tax Law Inquiries**, refer to IRM 5.19.1.3.5.3, Non Tax Law Inquiry.

IRM 5.19.1.4.4.1, Full Compliance Check Added an exception under paragraph (3) to allow granting an IA when 2019 return processing delays exist. Revised exception under paragraphs (4) and (5) to allow granting an IA when 2020 return processing delays exist. Revised paragraph (7) to provide clarification where to send return delinquencies.

1. A full compliance check is required to identify if the taxpayer filed and paid all types of tax, penalties and interest for which they are liable. Research IDRS

to check for cross-reference IMF/BMF TINs. Ensure balance due and return delinquency modules, including cross-reference taxpayer identification numbers displayed on all MFs, are identified. Document full compliance check on AMS.

2. Always review comments on AMS to determine whether a full compliance check (FCC) was previously performed. If completed within the last 30 days, it is not necessary to perform it again.

NOTE: For ACS users, ensure you also review the ACSWeb Comments screen.

3. Establish whether the taxpayer filed all returns as required in IRM 5.19.2.6.4.6, IMF - Determining Liability, and IRM 5.19.22.5.3, BMF Return Delinquency Responses and Inquiries, (or a module was closed or can be closed, with a satisfying transaction code). Individuals in business as sole proprietors must be in compliance with both individual and business filing requirements, including the following guidelines:
 - a. If TDI modules closed with a TC 598, you must satisfy these modules by securing a tax return or making a determination the taxpayer is not required to file
 - b. If the taxpayer is required to file, request the returns and reverse the TDI modules with a TC 592 with no cc
 - c. Determine liability to file; for IMF, see IRM 5.19.2.6.4.6, IMF - Determining Liability. For BMF, see IRM 5.19.22.5.3, BMF Return Delinquency Responses and Inquiries.

NOTE: See paragraphs (4)-(5) for procedures addressing current year returns.

EXCEPTION: If the taxpayer states they have filed their 2019 tax return, you can grant an IA even if a 2019 tax return does not appear on IDRS or Master File through September 30, 2021. This is due to delayed processing related to COVID-19.

EXCEPTION: AM employees - When conducting a full compliance check for BMF taxpayers and there is an open TDI module(s), AM will not perform the research required to close out the TDI. This includes taxpayers who state they are out of business or are not liable. Also, refer to IRM 5.19.1.3.3(3), Referrals and Redirect for AM Employees.

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:	Ask the taxpayer if the return was filed:

<ul style="list-style-type: none"> ○ The return due date, or approved extension date (TC 460) (IMF), or ○ The return due date (BMF), 	<ul style="list-style-type: none"> a. If "Yes", ask if it is a balance due or refund return and when it was filed, <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. b. If "No", continue with normal case processing; securing the return is not required.
<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> <ul style="list-style-type: none"> a. If "Yes", ask if it is a balance due or refund return and when it was filed. <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</p>

	<p>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> <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>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>

EXCEPTION: You can grant an IA even if a 2020 tax return does not appear on IDRS or Master File after 10 weeks through September 30, 2021. This is due to delayed processing related to COVID-19.

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>	<p>Process the correspondence. Continue with normal case processing; securing the return is not required.</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>It is more than:</p> <ul style="list-style-type: none"> ○ 10 weeks after the return due date, or approved extension date (TC 460) (IMF), or ○ 20 weeks after the return due date (BMF), 	<ul style="list-style-type: none"> 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. b. Send an appropriate Correspondex letter requesting the return. Advise the taxpayer an IA cannot be considered at this time. <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>

EXCEPTION: You can grant an IA even if a 2020 tax return does not appear on IDRS or Master File after 10 weeks through September 30, 2021. This is due to delayed processing related to COVID-19.

6. If the taxpayer is liable to file and needs income information to file the return, use the Transcript Delivery System (TDS); for additional information, see IRM 21.2.3.4, TDS Transcript Delivery Methods. TDS delivers tax account and return information to the taxpayer with an appropriate cover letter.
7. If the taxpayer is liable to file, instruct them to file as follows:
 - a. All balance due modules are in Notice Status (& ST 02): Advise the taxpayer to mail the missing return to the appropriate CSCO mailing address.
 - b. Any balance due module is in ST 22 (& ST 03): Advise the taxpayer to mail the missing return to the appropriate SB/SE ACSS Site, or W&I ACSS Site.
 - c. If the return delinquency is in ASFR, and the taxpayer has received an ASFR notice direct the taxpayer to mail the return to ASFR site's address that appears on the notice.

- d. For no balance due modules, ST 02 or ST 03, including accounts where it is assigned 8000 but there is no Dummy TC 150 present on the module, direct the taxpayer to mail the missing return to the appropriate address using SERP , Who/Where , Where to File - Forms and Payments .

See IRM 5.18.1.6.1(1), ASFR TC 971 AC 143, for instructions on how to identify an ASFR started case.

IRM 5.19.1.5.1.1, NMF Notice Responses Revised paragraph (1) to update NMF toll free number.

1. NMF responses are received from a taxpayer due to a notice issued by Accounting Operations.

NOTE: For calls regarding NMF notices received other than via 833-972-8965, the CSR may answer questions if they have the ability and expertise to do so; if not, ask the taxpayer to call 833-972-8965, at which a specialist is available to help. DO NOT REFER CALLS ON OTHER ISSUES TO THIS NUMBER. ALSO, THIS TOLL FREE NUMBER IS FOR CALLS FROM TAXPAYERS OR TAXPAYER REPRESENTATIVES ONLY; for additional information, see IRM 21.7.12.5.1, NMF Toll- Free Number.

IRM 5.19.1.5.21.4, AM, ACS and FA Taxpayer Contacts on Private Debt Collection Accounts Added note to TIGTA after hours contact information in table under paragraphs (2) and (3).

1. If the taxpayer contacts the IRS (by phone or in person) instead of the PCA, follow the guidance below:
 - o **Disclosure:** Follow current disclosure/authentication guidelines as outlined in IRM 5.19.1.2.2, Disclosure Overview: Verifying Identity of Contact Party,
 - o **Documentation:** Document the account history and notate account actions on AMS/IDRS, and recap conversation with taxpayer.
 - o **Verify:** PDC ID Number and PDC-AUTH-ID> on IDRS as described in IRM 5.19.1.5.21.2.1, Private Debt Collection Account Identification.
2. If the taxpayer questions the validity of a PDC Agency:

If ...	Then ...
The company is listed in IRM 5.19.1.5.21.2(1), Private Debt Collection Account Identification,	Advise the taxpayer: <ol style="list-style-type: none"> 1. The company is contracted by the IRS to assist in the collection of the debt. 2. The company should never ask to have a payment made out or mailed directly to them.

	<ol style="list-style-type: none"> 3. Provide taxpayer with the payment options available on https://www.irs.gov/payments. See IRM 5.19.1.2.7, Ways to Submit Payments. 4. Refer them back to the PCA and provide the website: https://www.irs.gov/businesses/small-businesses-self-employed/private-debt-collection.
<p>The company is not on the list in IRM 5.19.1.5.21.2(1), Private Debt Collection Account Identification,</p>	<p>Advise the taxpayer:</p> <ol style="list-style-type: none"> 1. The company does not have an agreement with the IRS. 2. Not to make payments to any company other than the IRS for IRS debt. 3. Refer the taxpayer to TIGTA Office of Investigations to report the scam: <ul style="list-style-type: none"> ▪ During normal business hours: 800-366-4484 ▪ After normal business hours: 800-589-3718 <p>NOTE: This number reaches an answering service which answers calls from all locations in the United States 24 hours a day 7 days a week. The answering service will contact the on-call TIGTA agent.</p> <ul style="list-style-type: none"> ▪ Fax: 202-927-7018

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

3. If the taxpayer's account is assigned to an IRS contracted PCA and the taxpayer indicates as follows:

If ...	Then ...
<p>The taxpayer wants to full pay their liability,</p>	<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"> ▪ Pay off amount per IRM 5.19.1.6.2, Can Full Pay Balance Due Now (Payoff). ▪ 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,	Advise the taxpayer they must work directly with the PCA and provide the PCA phone number. NOTE: PCA's refer to IAs as "Payment Arrangements" (PA)
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 	<ol style="list-style-type: none"> 1. Advise the taxpayer to contact the TIGTA Office of Investigations: <ul style="list-style-type: none"> ▪ During normal business hours: 800-366-4484 ▪ After normal business hours: 800-589-3718 <p>NOTE: This number reaches an answering service which answers calls from all locations</p>

<ul style="list-style-type: none"> ○ Have a complaint about the PCA or how the PCA is handling their account, 	<p>in the United States 24 hours a day 7 days a week. The answering service will contact the on-call TIGTA agent.</p> <ul style="list-style-type: none"> ▪ Fax: 202-927-7018
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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 5.19.1.5.23, CSCO Manual Refund Processing Insert new subsection for CSCO manual refund processing procedures.

1. This IRM subsection provides general manual refund procedures for processing Form 5792, Request for IDRS Generated Refund (IGR), **initiated and approved by Field Collection** submitted to Philadelphia CSCO for IDRS input.
2. Philadelphia Service Center (PSC) is the centralized receiving site for all Field Collection manual refunds (Form 5792). Manual Refunds are sent via secure e-mail to the CSCO organizational mailbox, *SBSE PSC CSCO Man Ref, for processing.
3. Specific instructions for completion of Form 5792, Field Collection employees are responsible to complete the items located in IRM Exhibit 5.1.12-2, Field Collection Processing of Form 5792.
4. CSCO employees receive Form 5792 from the organizational mailbox. Upon receipt they are required to verify the amount of the refund.
5. CSCO personnel will ensure the Field Approving Official who signs the refund is on the Authorized Signature List maintained by the Manual Refund Unit in the Campus Accounting Function.
6. Philadelphia CSCO employees follow procedures found in IRM 21.4.4.5, Preparation of Manual Refund Forms.
7. CSCO employees will generate another Form 5792 through the IAT tool. They will enter all data in the Form 5792, including the remarks section.
8. CSCO will email the IAT output version of the Form 5792 for review, approval, and input of the digital signature by the CSCO approving official.

NOTE: The CSCO approving official signature represents the processing of the refund only. The CSCO approving official did not work the case or make determinations concerning the need to issue the manual refund.

9. The CSCO approving official provides a valid digital signature and submits via e-mail to the designated Accounting organizational mailbox *W&I SP Manual Refunds Ogden.
10. CSCO will maintain the Form 5792 received from Field Collection, and Accounting will keep the generated IAT version for a period of five years per

IRM 3.17.79.3.2.1, Uploading Forms 3753 and Forms 5792 (PDF Copy) onto the Manual Refund Project SharePoint Site.

11. CSCO will correct and re-submit Form 5792 rejections due to CSCO input errors **only**.
12. CSCO employees who input CC RFUNDR must open an IDRS control base and monitor on IDRS according to IRM 21.4.4.6.1, Monitoring Manual Refunds.
13. **Refer to the following IRMs for additional guidance:**
 - IRM Exhibit 2.4.20-12, Description of Line Numbers
 - IRM 3.17.79.4.1, Case Review and Command Code REFAP (Refund Approval)
 - IRM 5.1, Field Collecting Procedures
 - IRM 5.1.12.20, Manual Refund
 - IRM 5.1.12.20.1, Manual Refund Procedures
 - IRM 5.11.2.3.2.1, Wrongful levy
 - IRM 20.2, Interest
 - IRM 20.2.4.7, Refunds
 - IRM 21.4.4, Manual Refunds
 - IRM 21.4.6.4.2.1, TOP Offset Bypass Indicator (BPI)

IRM 5.19.1.6.4.8, IA Managerial Approval Revised reference under paragraph (3). Revised paragraph (5) to specify parameter for employee follow up.

3. Rejections of requests solely to delay collection action require managerial approval. See IRM 5.19.1.6.4.9(3), IA Rejection Criteria.
4. When a manager reviews an IA request for approval, document the following if approved:

If ...	Then ...
ACS managers or approvers,	<ol style="list-style-type: none"> 1. Add ACS history code: <ul style="list-style-type: none"> ▪ "OADT, 21,PPIAAPP" for PPIA approvals. ▪ "OADT, 21,60APP" for all other IA approvals. 2. Document AMS comments.
All other functions	<ol style="list-style-type: none"> 1. Document AMS comments: <ul style="list-style-type: none"> ▪ "60APP" for all other IA approvals. ▪ "PPIAAPP" for a PPIA. <p style="text-align: center;">or similar documentation to note the review was completed and approved.</p>

NOTE: If AMS is unavailable, input a history on CC ENMOD.

5. If the manager does not agree the IA should be granted, return the case to the originating employee for follow-up. The manager should document the

reason the IA was not approved in AMS comments. For ACS/ACSS managers rejecting the IA request, input "OADT, 05,IAREJ".

NOTE: If the manager cannot approve the IA because additional information is needed, contact the taxpayer for the additional information.

IRM 5.19.1.6.4.9, IA Rejection Criteria Revised example under 9th bullet of paragraph (2).

1. Review the IA request meeting all of the pending IA criteria; to determine if the IA should be rejected, see IRM 5.19.1.6.4.7, Pending IA Criteria.
2. The decision to uphold a rejection must be supported by one or more of the following factors:
 - The calculation of the financial statement per complete input of the AMS financial screens shows the taxpayer has the ability to full pay the balance.
 - The calculation of the financial statement per complete input of the AMS financial screens shows the taxpayer has the ability to pay more than they propose and the taxpayer refuses to pay the increased amount, unless the six (6) year rule or one year rule is met and additional expenses are accepted. For further information, see IRM 5.19.13.3.2.7, Conditional Expenses, IRM 5.19.13.3.5, Full Payment in Six (6) Years (6 Year Rule), or IRM 5.19.13.3.6, Eliminating Excessive Expenses Within One Year.
 - The calculation using CC ICOMP, IAT Compliance Suite Payment Calculator, or the financial statement supports the proposed rejection.
 - The taxpayer met pending IA criteria but failed to make their VLSP as promised. See IRM 5.19.1.6.4, Installment Agreements (IAs), IRM 5.19.1.6.4.21, VLSP.

EXCEPTION: If the taxpayer has extraordinary circumstances, that may affect the decision to reject the request. Refer the request to your manager for a decision allowing or denying the request.

- Taxpayer failed to provide complete financial information when requested and the IA proposal does not meet SIA criteria.
- Taxpayer provided financial information, but failed to provide requested substantiation and the IA proposal does not meet SIA criteria.
- Taxpayer does not make ES payments as required.

EXCEPTION: Do not reject Guaranteed IAs or SIAs for this reason. See IRM 5.19.1.6.4.17, Estimated Tax Payments - Monitoring an IA.

- Taxpayer does not make FTD payments as required.

CAUTION: Taxpayers identified as repeaters may not immediately be granted IAs unless they become current with filing and deposit requirements. See IRM 5.7.8.3, Identifying Repeater Taxpayers.

- o Taxpayer does not meet or is not willing to meet conditions of IA.

EXAMPLE: Taxpayer entering a PPIA has defaulted an IA in the past 24 months, but does not agree to make payments via DDIA or PDIA (unless they are unbanked and unemployed/self employed). See IRM 5.19.1.6.4(13), Installment Agreements (IAs).

EXAMPLE: Taxpayer does not agree to include their Individual SRP liability in their IA, and their Individual SRP liability is **not** considered a standalone module.

IRM 5.19.1.6.4.13.1, DDIA - Form 433-D, Installment Agreement, and Form 9465, Installment Agreement Request Revised table under paragraph (6) to reflect additional OPA functionality.

- 6. For revised DDIAs do the following:
 - a. **All Employees:**

If ...	And ...	Then ...
The taxpayer is <ul style="list-style-type: none"> ▪ Changing banks, ▪ Changing routing numbers, ▪ Changing account information, and/or ▪ Increasing their monthly payment amount. 		Advise the taxpayer to visit the OPA site or secure a new Form 433-D, Installment Agreement, or Form 9465, Installment Agreement Request, with a new signature and a voided check or new routing and account numbers. <ul style="list-style-type: none"> a. Inform the taxpayer they will receive a letter of confirmation once their new DDIA has been input. b. Advise the taxpayer 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. Advise the taxpayer to

		keep their records up to date to avoid a default of their IA.
The taxpayer's request does not include necessary information to establish a DDIA,	<p>It is a:</p> <ul style="list-style-type: none"> ▪ SIA \$25,000 and under, ▪ NSIA, or ▪ PPIA, 	<p>Establish the IA, requiring the taxpayer to send in payments each month and then:</p> <ul style="list-style-type: none"> a. Correspondence - notify the taxpayer a DDIA could not be established due to insufficient information and they are required to send in their monthly payments until we receive complete information to establish the DDIA; send Letter 1961C, Installment Agreement for Direct Debit Form 433-D, or Letter 2273C, Installment Agreement Accepted - Terms Explained, (or other appropriate letter). See IRM 5.19.1.2.5, Balance Due Outgoing Correspondence Guidelines. Enclose Form 433-D, Installment Agreement or Form 9465, Installment Agreement Request. b. Telephone - advise they will receive a letter with instructions on how to request a DDIA. Request they complete Form 433-D, Installment Agreement, or Form 9465, Installment Agreement Request, and return it, in order to establish a DDIA, or advise them

		to visit the OPA site where they can request the IA themselves. c. Provide the address of the appropriate consolidated CSCO site.
The taxpayer's request does not include necessary information to establish a DDIA,	It is a SIA over \$25,000,	Request the taxpayer submit Form 433-D or Form 9465, Installment Agreement Request, or provide financial information.
The taxpayer's request does not include necessary information to establish a DDIA,	It is an IBTF Express IA with an AAB (CC SUMRY) between \$10,000 and \$25,000,	Follow IRM 5.19.1.6.4.2, IA Requirements IBTF Express Agreement.

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.

- b. **ACS, ACSS, CSCO and CCP employees ONLY:** Follow IRM 5.19.1.8.5, Input of DDIA's.

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 5.19.1.6.4.13.2, Taxpayer Problems With DDIA Revised table under paragraph (3)(b) to reflect additional OPA functionality.

3. If the taxpayer requests to change financial institutions, routing number, account number, or increase their monthly payment amount, an original signature requesting the change is required. See IRM 5.19.1.6.4.13.1(1), DDIA - Form 433-D, Installment Agreement, and Form 9465, Installment Agreement Request.
 - a. If speaking to the taxpayer and they are able to EEFax their signed request, allow the taxpayer to EEFax the request; for EEFaxed signature requirements: IRM 5.19.1.6.4.13, DDIA.
 - b. If the taxpayer is unable to EEFax the request or if working correspondence, send the taxpayer Form 433-D, Installment Agreement, or Form 9465, Installment Agreement Request, and

instruct they mail it to the campus having jurisdiction of their account. The taxpayer may also make changes to their DDIA on OPA.

IRM 5.19.1.6.5.4, Two Year Review Revised reference under paragraph (1).

1. The American Jobs Creation Act of 2004 requires PPIAs be reviewed every two years; the review is conducted by the CCP organization. See IRM 5.4.11.9, PPIA Two Year Financial Review.
2. Taxpayers subject to this review may receive one of the following:
 - o CP 522, Installment Agreement - Review Financial Condition, or
 - o CP 522P, Notice of Periodic Review of Your Current Installment Agreement.
3. Taxpayers who receive either notice should call CCP at 800-831-0273 to provide the requested financial information.

IRM 5.19.1.6.8.2, OPA User Fees Deleted second note under paragraph (2) table as no longer applicable since OPA has additional IA revisions functionality.

1. For an overview of IA user fees, see IRM 5.19.1.6.4.6, IA Payment Methods and User Fees (UF) Overview.
2. Effective January 1, 2017, new IA user fees were introduced for taxpayers who establish IAs through OPA.

From ...	Through ...	Current User Fee Rates ...
January 1, 2017, - as amended by the Bipartisan Budget Act of 2018,	Present,	a. OPA Origination User Fee: <ul style="list-style-type: none"> ▪ OPA Low-Income Regular - \$43 (see IRM 5.19.1.6.4.6(13), IA Payment Methods and User Fees (UF) Overview) ▪ OPA DDIA Low-Income - \$ 0 (for DDIA's granted on 4/10/2018 or after) ▪ OPA Regular - \$149 ▪ OPA DDIA - \$31 b. Reinstatement/Restructuring User Fee: <ul style="list-style-type: none"> ▪ Low-Income - <ul style="list-style-type: none"> o \$43 for IAs reinstated or restructured on December 31, 2018 or earlier. o \$10 for IAs reinstated or restructured on January 1, 2019, or after. ▪ Low-Income DDIA reinstatement/restructuring (for

		<p>IAs granted on 4/10/2018 or after) - \$ 0</p> <p>NOTE: See IRM 5.19.1.6.4.6(13), IA Payment Methods and User Fees (UF) Overview, or IRM 5.19.1.6.4.6.4, Reimbursement of User Fee for Qualifying Low-Income Taxpayers, for more information.</p> <ul style="list-style-type: none"> ▪ All other reinstatement/restructuring - <ul style="list-style-type: none"> ○ \$89 for IAs reinstated or restructured on December 31, 2018 or earlier. ○ \$10 for IAs reinstated or restructured on January 1, 2019, or after.
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NOTE: Taxpayers **must** establish their IA through OPA to be eligible for the OPA user fees shown above.

Exhibit 5.19.1-12, OPA Referral Criteria Deleted DDIA revisions from table as it is no longer applicable due to OPA additional functionality.

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.
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 through OPA or VBD in the last 180 days, *except* if the taxpayer is revising a non-DDIA to a DDIA.