

IRM PROCEDURAL UPDATE

DATE: 11/02/2020

NUMBER: sbse-05-1120-1187

SUBJECT: Commissioner's Rollout on Liability Collection for Balance Due

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

IRM 5.19.1.2, Balance Due Overview Added references and reorganized paragraph (1). Added exception in paragraph (9) for marking of completed electronic and batched work products.

1. Assisting taxpayers in resolving their balance due account(s) is the responsibility of all contact employees, whether speaking with a taxpayer or answering correspondence.

NOTE: The Internal Revenue Code provides taxpayers specific rights. The Taxpayer Bill of Rights (TBOR) groups these rights into ten (10) fundamental rights, which provide the nation's taxpayers with a better understanding of their rights and helps reinforce the fairness of the tax system. In 2015, Congress charged the Commissioner with ensuring IRS employees are familiar with and act in accord with the taxpayer rights as afforded by the Code. IRS employees must be informed about taxpayer rights and be conscientious in the performance of their duties to honor, respect and effectively communicate those rights which may aid in reducing taxpayer burden. For additional information, see; IRM 1.2.1.2.36, Policy Statement 1-236, Fairness and Integrity in Enforcement Selection, IRM 5.19.1.3.2.3, Taxpayer Advocate Service (TAS), Pub 1, Your Rights As A Taxpayer, IRC 7803(a)(3), or the TBOR at IRS.gov – Taxpayer Bill of Rights.

2. A balance due account occurs when the taxpayer has an outstanding liability for taxes, penalties and/or interest.
3. Balance due accounts are automatically monitored through computer analysis and placed in a specific status based on age and/or activities.
4. As a result of computer analysis, several notices are generated to the taxpayer informing them of the balance due outstanding liability.
5. When a taxpayer balance due inquiry is received, it is necessary to access the account. Review the account history to help the taxpayer resolve their liability.

EXCEPTION: ACS employees are not required to access an account if it meets one of the conditions for a pre-disclosure transfer described in Exhibit 5.19.1-3, ACS Call Flow

REMINDER: It is important you are aware of the Master File (MF) and Collection Status Codes to determine whether you should work the account; see IRM 5.19.1.3, Referrals or Redirect.

6. For Accounts Management (AM) employees working incoming Balance Due calls, please refer to IRM 5.19.1.3.3, Referrals and Redirect for AM Employees, Exhibit 5.19.1-13, Balance Due Research Procedures for AM Employees, and Exhibit 5.19.1-14, Recommended Notice Status Balance Due Call Flow.
7. For Automated Collection System (ACS) Incoming Calls, see the Electronic Automated Collection System Guide (e-ACSG) on the Servicewide Electronic Research Project (SERP) under the IRM Supplements tab for procedures and telephone techniques to utilize in addressing all compliance issues and controlling the conversation.
8. Written requests received in Compliance Services Collection Operations (CSCO) and Automated Collection System Support (ACSS) Operations must be controlled within 21 days from the IRS received date in order for an interim letter to be issued timely. If a case is received from another site/operation without a control, the case must be controlled within 5 days of CSCO received date to be considered timely. GII exception prints will be considered "from another site". When a final response cannot be initiated within 30 days, an interim response will be initiated by the 30th calendar day from the IRS received date. Sites using Accounts Management System (AMS) for controlling and monitoring inventory follow AMS guidelines for case control and acknowledgment of taxpayer correspondence. If correspondence is received from a previous area after the 30 days expires and no interim letter was issued, you must send an interim letter within five business days of receipt in your area. Subsequent interims may be required if you are unable to respond as promised, see IRM 21.3.3.4.2.2, Interim Responses. Follow all other Integrated Data Retrieval System (IDRS) control procedures in IRM 21.5.1.4.2.2, Integrated Data Retrieval System (IDRS) — Control Procedures.

EXCEPTION: CSCO ONLY: For peak processing periods, the target time frame for working cases to closure and sending a final response, if required is extended to 45 days. An interim response is still required by the 30th day. (Peak processing time frames can be found in the CSCO Operating Guidelines.)

9. All "physical" work (including IAs) closed by individual employees, must be marked for disposal when work is completed.

EXCEPTION: Streamlined IA (SIA) requests (except Direct Debit Installment Agreement (DDIA)) submitted on Form 9465, Installment Agreement Request, or other work processed in bulk through special applications, such as the Generalized IDRS Interface (GII), may be secured together in batches. Batches may be marked "Destroy" with a cover sheet.

EXCEPTION: Electronic documents are not considered "physical". Electronic documents include GII exception printouts.

IRM 5.19.1.2.2, Disclosure Overview: Verifying Identity of Contact Party
Converted bullet list under paragraph (4) to a table for better emphasis. Added paragraph (6) adding guidance for when additional authentication may be required.

2. When responding to balance due inquiries, document the AMS narrative with the identity of the person initiating the inquiry. See IRM 5.19.1.2.4, Documenting Account Actions.
3. The IAT Disclosure tool assists the user in verifying the identity of a caller and determining if the caller is authorized to receive confidential tax information or represent the taxpayer.
 - o AM employees are required to use the IAT Disclosure tool to perform required and additional taxpayer authentication when the IRM requires it. See Exhibit 21.2.2-2, Accounts Management Mandated IAT Tools.
 - o FA employees are required to use the IAT Disclosure tool to perform required and additional taxpayer authentication when the IRM requires it. See Exhibit 21.3.4-12, Field Assistance Mandated IAT Tools.
 - o ACS employees have the option to use AMS or the IAT Disclosure tool to perform required and additional authentication.

EXCEPTION: When transferring a call to or from a participating function, ACS employees are required to use IAT Disclosure tool to generate or validate a Transfer PIN, provided all requirements are met. See IRM 5.19.1.2.2.3, Transfer Personal Identification Number (PIN) Generation, IRM 5.19.1.2.2.3.1, Transfer Personal Identification Number (PIN) Acceptance, and IRM 5.19.1.2.8, Mandated IAT Tools.

4. IRC 6304 precludes, among other things, the Service from communicating with a represented taxpayer in connection with the collection of any unpaid tax unless the taxpayer has given prior consent to that communication. In accordance with the purpose of IRC 6304, a Service employee may not work directly with a represented taxpayer to resolve an issue on the taxpayer's account unless **all** three (3) conditions shown in the following table are met:

Required Conditions Before Communicating With a Represented Taxpayer ...
The taxpayer initiates the contact to resolve the issue on the account, and
The taxpayer expresses a specific desire to resolve the issue without the involvement of the power of attorney after the Service employee has advised the taxpayer of the current representation, and
The taxpayer's decision to not use their representative, per Centralized Authorization File (CAF), for that tax period and work directly with the

Service to resolve the issue is properly documented on AMS for each tax period affected.

NOTE: See IRM 11.3.3.2.1(5), General Requirements for Disclosure to Designee of Taxpayer.

5. See IRM 5.19.1.2.2.2, Additional Taxpayer Authentication, when additional taxpayer authentication is necessary.
6. If you determine that the person with whom you are speaking is being coached with the answers to the disclosure probes, you must verify if the caller is the taxpayer or someone else calling on the taxpayer's behalf. If the caller is not the taxpayer, ask to speak to the taxpayer.
 - If the taxpayer is available, complete the required disclosure probes with the taxpayer. Then, secure verbal consent from the taxpayer to discuss the matter with the third party caller.
 - If the taxpayer is not available, advise the caller you cannot disclose any information related to the taxpayer without proper authorization. You may answer any general questions they have concerning obtaining authorization before disconnecting the call.

REMINDER: IRS employees are authorized to accept a taxpayer's verbal consent to disclose return information to third parties assisting the taxpayer in resolving a tax matter. This consent may allow the third party to review return or account information for the periods specified by the taxpayer, but the third party is **not** authorized to act on behalf of the taxpayer (including resolving balance due cases). For additional information, see IRM 21.1.3.4, Other Third Party Inquiries, and IRM 11.3.3.3.2, Requirements for Oral Authorization.

IRM 5.19.1.2.2.2, ACS Call Site - Additional Taxpayer Authentication Added two bullets describing instances that may require additional authentication in paragraph (2).

2. Issues that require additional taxpayer authentication may include:
 - Verbal account information other than refund status, and taxpayer does not have any open account issues or notices.

EXAMPLE: Calls requesting the prior year Adjusted Gross Income (AGI).

- Oral statement requests to change an address on an account without an open issue.

NOTE: If the taxpayer is asking for transcripts (tax account, tax return, record of account, wage and income, verification of non-filing) and you are unable to verify required authentication, advise the caller to submit Form 4506-T, Request for Transcript of Tax Form, to the appropriate Return and Income Verification Services (RAIVS) unit.

- Verification of estimated tax payments on a module without a filed return can be made to the secondary taxpayer when the *preceding* year shows a joint return with that same secondary taxpayer **and** Remittance Transaction Register (RTR) shows the joint ES voucher or joint check showing the intent to make joint ES payments.

CAUTION: If the taxpayer is requesting verification of estimated tax payments in response to a notice received, see IRM 21.6.3.4.2.3(5), Estimated Tax (ES), for additional information.

- Accounts involving ID Theft or open controls under IDT1, IDT3, IDT8, IDT9, MXEN, SCRIM or SSA2. See IRM 21.1.3.2.3, Required Taxpayer Authentication.
- Accounts with an MFT 32. See IRM 21.1.3.2.3, Required Taxpayer Authentication, and IRM 25.25.6.6, Non Taxpayer Protection Program (TPP) Telephone Assistors Response to Taxpayers.

IRM 5.19.1.2.2.3, Transfer Personal Identification Number (PIN) Generation
Added hyperlinks to paragraph (3).

3. When you have completed required authentication (per IRM 5.19.1.2.2, Disclosure Overview: Verifying Identity of Contact Party, and as appropriate, IRM 5.19.1.2.2.2, 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, and any subsequent transfers that result from this call.
 - f. Transfer the call to the appropriate application.

IRM 5.19.1.2.2.3.1, Transfer Personal Identification Number (PIN) Acceptance
Added a bullet, and Caution to not accept a Transfer PIN from third parties, in paragraph (1).

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.

IRM 5.19.1.2.4, Documenting Account Actions Converted a portion of paragraph (1) into a bullet list. Added a word to paragraph (2). Revised paragraph (4), including adding two examples that show acceptable/non-acceptable documentation.

1. Whenever you work a case, you are required to document actions taken on taxpayer's accounts.
 - Add a complete narrative history for ALL account accesses including all cross-referenced IMF and BMF accounts,
 - Identify whom the contact is with, such as the taxpayer or their representative. See the table under IRM 21.1.3.20.1(2), Oral Statement Documentation Requirements.
 - Document actions taken on taxpayer's accounts, as well as any actions promised by the taxpayer or their representative. Be sure to annotate the date the promised action is to occur.
 - Include results of tools utilized to determine IA amounts such as from the Integrated Automation Technologies (IAT) Compliance Suite Payment Calculator, Return Delinquency results from IAT, and Reasonable Cause Assistor (RCA) etc.

REMINDER: Document AMS when transferring call.

2. All documentation must be done via AMS, using available checklists, or by adding an appropriate issue and narrative. All documentation should be, to the extent possible, completed while the taxpayer is on the phone.

NOTE: While working paper inventory, if AMS is unavailable, and the case type can be worked to completion via IDRS, work the case on IDRS. When AMS is available, close the AMS control and note AMS: "Case worked on IDRS, AMS down".

NOTE: For ACS and ACSS see IRM 5.19.5, ACS Inventory.

EXCEPTION: Cases worked through GII. GII does not have the capability to interact with AMS.

3. Complete and accurate case documentation promotes quality and consistency in working balance due cases. History entries should contain

enough information so that any person subsequently reading the history can easily determine what decisions were made, why those decisions were made, what actions were taken and what further actions are required to resolve the case.

4. **Do not** use the term "Illegal Tax Protester" (ITP) or similar designations on IDRS, ACS History Codes, or AMS comments. The Internal Revenue Service (IRS) Restructuring and Reform Act of 1998 (RRA 98), IRC 3707, **prohibits** the use of any "tax protester" or similar designation to describe the taxpayer. If you identify any such reference, immediately inform your manager. You can document that the taxpayer has submitted correspondence or used arguments that appear frivolous or subject to penalty. Terms such as "frivolous argument" or "tax avoidance argument" are examples of acceptable terms to use.

EXAMPLE: It is **not** acceptable to document a case with, "Taxpayer is constitutionally-challenged." However, it *is* acceptable to document a case with, "Taxpayer's correspondence contains a statement(s) challenging the constitutionality of tax laws."

EXAMPLE: It is **not** acceptable to document a case with, "Taxpayer is a protestor." However, it *is* acceptable to document a case with, "Taxpayer made statements regarding their position on tax laws that have been found frivolous by the courts."

The Treasury Inspector General for Tax Administration (TIGTA) conducts annual audits to determine whether the IRS is compliant with this provision of RRA 98. See IRM 25.4, Employee Protection, for further information.

IRM 5.19.1.2.5, Balance Due Outgoing Correspondence Guidelines Updated paragraph (12) with the revised title of IRM 5.19.1.6.3, Short Term Payment Plan Within 180 Days.

12. Up to 180 day Short Term Payment Plan, IRM 5.19.1.6.3, Short Term Payment Plan Within 180 Days, should include the following:
 - a. Inform the taxpayer of the balance due with penalties and interest figured to the payoff date,

EXCEPTION: On unassessed balances, inform that taxpayer that we accept their request for a Short Term Payment Plan but cannot provide them with a payoff amount. Advise the taxpayer within 6 to 8 weeks they will receive a balance due notice. At that time, they should contact our office for a payoff amount.

- b. Request missing returns, if applicable, and
- c. Include information listed in paragraph (8) a) through d), and f) through i) above.

IRM 5.19.1.2.6.2.1, Short Term Payment Plans - Accounts Management, AM, Employees Revised label and table in paragraph (2) for clarity and changed number of allowable days for short term payment plan to 180. Converted note under table to new paragraph (3), and added bullets to address situations that don't meet required criteria.

1. AM employees are subject to the following limitations for the specific case types mentioned:
2. **Short Term Payment Plans - IMF & Out of Business (OOB) Sole Proprietors:**

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

3. 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 AM authority shown above, follow procedures in IRM 5.19.1.4.1(7), 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, IRM 5.19.1.6.4, Installment Agreements (IAs), and IRM 5.19.1.3.3, Referrals and Redirect for AM Employees.

IRM 5.19.1.2.6.2.2, Short Term Payment Plans - Field Assistance, FA, Employees Revised label and table in paragraph (2) for clarity and changed number of allowable days for short term payment plan to 180. Converted note under table to new paragraph (3), and added bullets to address situations that don't meet required criteria.

1. FA employees are subject to the following limitations for the specific case types mentioned.
2. **Short Term Payment Plans - IMF & OOB Sole Proprietors:**

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

3. For criteria and procedures for Short Term Payment Plans, see IRM 5.19.1.6.3, Short Term Payment Plan Within 180 Days.

- If the taxpayer's AAB exceeds FA authority shown above, follow procedures in IRM 5.19.1.4.1(6), Account Actions on Referral/Redirect, to transfer the account to the appropriate function.
- 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 5.19.1.2.6.2.3, Short Term Payment Plans - ACS, ACSS and CSCO Employees Revised label in paragraph (2) and tables in paragraphs (2) and (3) for clarity, and changed number of allowable days for short term payment plan to 180. Converted notes under tables in paragraphs (2) and (3) to new paragraph (4), and added bullets to address situations that don't meet required criteria.

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

EXCEPTION: Federal Employee/Retiree Delinquency Initiative (FERDI) employees should refer to FERDI authority levels in IRM 5.19.18.4(1), 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 or in ST 22 or ST 24,	AAB (CC SUMRY) is # [REDACTED] # and 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 or in ST 22 or ST 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.
 - If the taxpayer's AAB exceeds ACS/ACSS/CSCO authority shown above, follow procedures in IRM 5.19.1.4.1, Account Actions on Referral/Redirect, to transfer the account to the appropriate function.
 - 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 5.19.1.2.6.3.1, Installment Agreements - All Employees Revised second bullet and table under paragraph (3) for clarity.

3. **SIA**s \$25,000 and under and the type of entity is:
 - **IMF**
 - **OOB Sole Proprietor**
 - **BMF Income Tax ONLY (Form 1120, Form 1065 - Late Filing Penalty):**

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

NOTE: For criteria and procedures for SIA's \$25,000 and under, see IRM 5.19.1.6.4(9), Installment Agreements.

NOTE: See IRM 5.19.1.6.8, Online Payment Agreements (OPA).

IRM 5.19.1.2.6.3.2, Installment Agreements - Accounts Management, AM, Employees Added reference to paragraphs (2) through (4) and deleted paragraph (6).

1. AM employees are subject to the following limitations for the specific case types mentioned:
2. **Streamlined IAs over \$25,000 - IMF and OOB Sole Proprietors:** AM employees are **not** authorized to work SIA's Over \$25,000. See IRM 5.19.1.3.3, Referrals and Redirect for AM Employees.
3. **NSIA's - IMF & OOB Sole Proprietors:** AM employees are **not** authorized to work NSIA's. See IRM 5.19.1.3.3, Referrals and Redirect for AM Employees.
4. **PPIA's - IMF & OOB Sole Proprietors:** AM employees are **not** authorized to work PPIA's. See IRM 5.19.1.3.3, Referrals and Redirect for AM Employees.
5. **IBTF Express Agreements:**

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

NOTE: For criteria and procedures for IBTF Express IAs, see IRM 5.19.1.6.4.2, IA Requirements IBTF Express Agreement.

IRM 5.19.1.2.6.3.3 Installment Agreements - Field Assistance, FA, Employees Revised and reorganized throughout.

1. FA employees are subject to the following limitations for the specific case types mentioned.
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, <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 FA authority shown above, follow procedures in IRM 5.19.1.4.1(6), Account Actions on Referral/Redirect, to transfer the account to the appropriate function.

IRM 5.19.1.2.6.3.4, Installment Agreements - ACS, ACSS and CSCO Employees Revised and reorganized throughout.

1. ACS, ACSS and CSCO employees are subject to the following limitations for the specific case types identified below.
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"> ○ The AAB balance will be fully paid in 72 months, or ○ The agreement will be fully paid prior to the CSED, <p><i>whichever</i> comes first.</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.

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

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.

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

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.
 - 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 5.19.1.2.6.4.1, Financial Analysis, Verification and Substantiation - All Employees Revised the first column title of the table under paragraph (1).

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 plus accruals) (IMF)	CNC	No
# [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 5.19.1.2.6.4.2, Financial Analysis, Verification and Substantiation - Field Assistance, FA, Employees Revised the first column title of the table under paragraphs (2), (4) and (5).

1. The tables below provide 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.
2. **SIAs 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 \$100,000 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

	<ul style="list-style-type: none"> ○ A history item must be input on CC ENMOD indicating "NOCIS",
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5. **PPIAs - IMF & OOB Sole Proprietors:**

Dollar Criteria:	Financial Analysis needed?
AAB (CC SUMRY) is \$100,000 or less,	Yes, see IRM 5.19.13, Campus Procedures for Securing Financial Information

IRM 5.19.1.2.6.4.3, Financial Analysis, Verification and Substantiation - ACS, ACSS and CSCO Employees Revised the first column title of the table under paragraphs (2), (4) and (5).

1. The tables below provide 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 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(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 & 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(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 5.19.1.2.7, Ways to Submit Payments Revised title of IRM reference: IRM 5.19.1.2.7.1, Taxpayer Responsibilities - When Submitting Payments by Check or Money Order.

1. There are several electronic payment options available for individuals and businesses inquiring about paying a balance, whether it is payment in full or a monthly IA. When speaking with taxpayers, encourage them to use one of the electronic payment options. There are numerous advantages to using one of the electronic payment methods, such as:
 - Ensuring payments are received timely,
 - Saving postage costs, and
 - In the case of IAs, reducing the burden of mailing monthly payments.

REMINDER: Taxpayers who enter into DDIA's are subject to lower user fees. Also, low-income taxpayers who meet the Bipartisan Budget Act (BBA) of 2018 criteria *and* who agree to make electronic payments through a debit instrument by entering into a DDIA will have their user fee waived. See IRM 5.19.1.6.4.6, IA Payment Methods and User Fees (UF) Overview.

2. Taxpayers can make payment(s) by check or money order. See IRM 5.19.1.2.7.1, Taxpayer Responsibilities - When Submitting Payments by Check or Money Order, for information to provide to those taxpayers who will not be using an electronic payment option to submit payment(s).
3. Taxpayers inquiring about paying an IMF balance should be encouraged to use IRS Direct Pay. Emphasize that it is a free, secure, quick, and easy way to make payments towards their IMF balance. Taxpayers may access IRS Direct Pay by typing "Direct Pay" into the IRS.gov search field and clicking the resulting links.
 - An overview of IRS Direct Pay inquiries can be found in IRM 21.2.1.48.1, IRS Direct Pay.
 - Information on IRS Direct Pay inquiries can be found in IRM 21.2.1.48.1.1, Responding to IRS Direct Pay Inquiries.
 - For inquiries regarding notification of an unsuccessful Direct Pay, see IRM 21.2.1.48.1.2, Inquiries Regarding Unsuccessful Direct Pay Payments.
4. Taxpayers may use credit or debit cards to make payments, by phone or internet. See IRM 21.2.1.48.5, Credit or Debit Card Payments (Pay by Phone or Internet).

NOTE: Taxpayers who e-file can file a balance due return and make a credit or debit card payment, if the tax preparation software used supports this payment option. See IRM 21.2.1.48.4, Payment by Credit or Debit Card (Integrated e-file and e-pay).

5. The IRS offers an official smartphone app IRS2Go that provides easy access to mobile-friendly payment options like Direct Pay, offering taxpayers a free, secure way to pay directly from your checking or savings account. Taxpayers can also use the app to make a debit or credit card payment through an approved payment processor for a fee.
6. IRS PayNearMe is a payment option available to taxpayers through IRS PayNearMe 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 PayNearMe - Paying with Cash at a Retail Partner.
7. EFTPS is a system designed to utilize Electronic Funds Transfer (EFT) to pay all federal taxes. See IRM 21.5.7.4.7.14, Electronic Federal Tax Payment System (EFTPS). EFTPS has the ability to schedule payments up to twelve months in advance for individual taxpayers and up to four months in advance for business taxpayers.

NOTE: The taxpayer must initiate payments by sending instructions to EFTPS. See IRM 21.2.1.47, Electronic Federal Tax Payment System (EFTPS).

NOTE: If the taxpayer wants to make a payment using EFTPS, advise them to follow these steps in order to have the payment correctly applied to MFT 31:

- a. Select the payment tab.
 - b. Select the drop down menu on "Select Tax Form".
 - c. From the drop down menu, select "1040 Separate Assessment / Innocent Spouse".
8. Some taxpayers may opt to submit their monthly IA payments through a payroll deduction or a direct debit agreement. Depending on the type of IA and amount owed, some taxpayers may be required to submit their payments through either a payroll deduction or a direct debit.
 - A PDIA is an IA whereby a taxpayer authorizes their employer to send a specific amount to the IRS each pay period. IRM 5.19.1.6.4.14, Form 2159, Payroll Deduction Agreement.
 - A DDIA is an IA where a taxpayer authorizes the IRS to request an electronic transfer of funds from their checking account or shared draft account to the IRS and is withdrawn on the same date every month. IRM 5.19.1.6.4.13, DDIA.

IRM 5.19.1.2.7.1, Taxpayer Responsibilities - When Submitting Payments by Check or Money Order Changed title to Taxpayer Responsibilities - When Submitting Payments by Check or Money Order. Converted exceptions into table under paragraph (2) for payment annotation.

1. Advise the taxpayer, orally or in writing, to annotate all payments with the following:
 - Make the check or money order payable to "United States Treasury".
 - The taxpayer name and address.
 - The SSN or EIN (specify the primary TIN on the account).
 - Day time telephone number.
 - Tax form(s) to which the payment applies.
 - Tax period(s) to which the payment applies.
2. Refer to the following table when the taxpayer is making a payment intended for one of the following MFTs. This will help ensure the payments are correctly applied to the taxpayer's account.

If the taxpayer is making a payment intended for an ...	Then advise the taxpayer to notate the memo section with ...
MFT 13	"CVPN" after their TIN and "MFT 13"
MFT 29	"IRA" after their TIN and "MFT 29"
MFT 31	"PTNL" after their TIN and "MFT 31"
MFT 35	"SRP" after their TIN and "MFT 35"
MFT 55	"CVPN" after their TIN and "MFT 55"
MFT 65	"PTNL" after their TIN and "MFT 65"

IRM 5.19.1.2.8, Mandated IAT Tools Updated table in paragraph (8) to add exception and hyperlink to IRM 21.3.5.4.2.1.1, Preparing an e-4442/4442.

8. The table below provides a list of mandated tools for ACS Call Site, ACSS and CSCO employees. When an action must be taken and a Mandatory IAT tool is available, Campus Compliance employees with access to the tool are required to use it to complete the action (unless paragraph (3) above applies).

Functions	Mandatory IAT Tools	Suggested Use
ACS and ACSS	<ul style="list-style-type: none"> ○ Credit Transfer ○ Erroneous Refund ○ Fill Forms <p>EXCEPTION: Issuing e-4442. See IRM 21.3.5.4.2.1.1, Preparing an e-4442/4442.</p>	<ul style="list-style-type: none"> ○ Compliance Suite ○ Disclosure <p>EXCEPTION: When transferring a call to or from a participating function, ACS employees are required to use IAT Disclosure tool to generate or validate a Transfer PIN, provided all requirements are met. See IRM 5.19.1.2.2.3, Transfer Personal</p>

	<ul style="list-style-type: none"> ○ Letters ○ Manual Refund ○ REQ54 ○ REQ77 ○ X Claim (ACSS) 	<p>Identification Number (PIN) Generation, IRM 5.19.1.2.2.3.1, Transfer Personal Identification Number (PIN) Acceptance.</p>
CSCO	<ul style="list-style-type: none"> ○ Credit Transfer ○ Erroneous Refund ○ eClerical (for ESTAB requests) ○ FRM49 ○ Letters ○ Manual Refund ○ REQ54 ○ REQ77 (TDI) ○ TFRP Suite ○ Withholding Compliance (Andover & Austin) 	<ul style="list-style-type: none"> ○ Compliance Suite

NOTE: For more information on each tool, including job aids, see the IAT Website.

IRM 5.19.1.3.2.1.1, ACS Transfer Information Revised paragraphs (2) and (3) for clarity.

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 .
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. If a taxpayer cannot or does not want to be transferred to ACS, refer to paragraph IRM 5.19.1.3.2.1.1 (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	Offer to transfer the call to ACS.

	NFTL,	
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 request, etc.,	<p>Complete the account actions following normal procedures.</p> <p>NOTE: If a balance due still remains, refer to the last row of this table.</p>
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 5.19.1.3.2.3, Taxpayer Advocate Service (TAS) Revised paragraph (1) for clarity.

1. **Taxpayer Advocate Service (TAS):** Taxpayers have the right to receive assistance from the Taxpayer Advocate Service (TAS) if experiencing economic harm or are seeking help in resolving tax problems that have not been resolved through normal channels. For criteria qualifying taxpayers for TAS handling, see IRM 21.1.3.18, Taxpayer Advocate Service (TAS) Guidelines, and IRM 13.1, Taxpayer Advocate Case Procedures.

IRM 5.19.1.3.2.3.1, Low Income Taxpayer Clinics (LITCs) Added new subsection to provide information for LITCs.

1. Low Income Taxpayer Clinics (LITCs) represent individuals whose income is below a certain level and need to resolve tax problems with the IRS: LITCs are independent from the IRS and TAS. LITCs can represent taxpayers in Tax Court as well as with the IRS. Pursuant to IRC 7526, subject to the availability of appropriated funds, the IRS may award matching grants for the development, expansion, or continuation of LITCs.
2. If a taxpayer needs assistance resolving a balance due account and does not have a representative, they may be eligible for assistance from a Low Income Taxpayer Clinic (LITC). LITCs:
 - Assist low income individuals in resolving federal tax problems such as audits, appeals, litigations, and tax collection disputes.
 - Provide services to taxpayers who speak English as a second language, including education about taxpayer rights and responsibilities, and consultations on individual tax issues.
 - Services must be free or cost a nominal fee. LITCs receive funding from the IRS and the program receives oversight from the National Taxpayer Advocate, but the clinics are wholly independent of the IRS.
 - For a complete list of LITCs, services offered, and contact information, see Pub 4134, Low Income Taxpayer Clinic List.
3. The Supplemental Standards of Ethical Conduct for Employees of the Department of the Treasury prohibit IRS employees from recommending or referring taxpayers to specific attorneys or accountants.
 - In addition, the Office of Government Ethics' Standards of Ethical Conduct for Employees of the Executive Branch prohibit IRS employees from endorsing any product, service or enterprise, thus further limiting the ability to refer taxpayers to tax professionals.
 - The Office of Chief Counsel took the position that an LITC is similar enough to a firm of attorneys or accountants to fall within the scope of regulation 5 C.F.R. § 3101.106(a).
 - Consistent with these prohibitions, certain sections of the IRM made it clear that IRS employees could not direct taxpayers to a specific LITC.
4. However, Section 1402 of the Taxpayer First Act (Public Law No. 116-25, § 1402, 133 Stat. 981 (2019)) *changes current practice and provides as follows:* "Notwithstanding any other provision of law, officers and employees of the Department of the Treasury may - "

- a. "Advise taxpayers of the availability of, and eligibility requirements for receiving, advice and assistance from one or more specific qualified low-income taxpayer clinics receiving funding under this section, and"
 - b. "Provide information regarding the location of, and contact information for, such clinics."
5. If during the course of the contact with taxpayer, they advise you they are experiencing an economic hardship situation or if they ask for assistance in resolving their tax problems, see IRM 5.19.1.3.2.3, Taxpayer Advocate Service (TAS), for guidance about referring taxpayers to TAS.

IRM 5.19.1.3.3, Referrals and Redirect for AM Employees Inserted three new rows in table under paragraph (4) to provide instructions for requests to change existing out of scope IAs.

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, OPA Referral Criteria.	<ul style="list-style-type: none"> 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), Online Payment Agreements (OPA). b. If the taxpayer does not agree to use OPA, transfer the call to ACS. See IRM 5.19.1.3.2.1.1, ACS Transfer Information, for instructions on transferring calls to ACS.
Aggregate balance due is # [REDACTED] #	Intentionally left blank	Transfer to ACS as appropriate per IRM 5.19.1.4.1(7), Account Actions on Referrals/Redirects.
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, ACS Transfer Information, and IRM 5.19.1.4.1(7), Account Actions on Referral/Redirects.
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"> a. Research the account to determine if the account was previously closed CNC. b. Follow normal balance due procedures. Taxpayer may

		meet criteria for normal CNC closure or IA. See IRM 5.19.1.6.4, Installment Agreement (IA).
ST 22,	Caller is authorized by Form 8821, Taxpayer Information Authorization,	<ul style="list-style-type: none"> a. The caller may review return or account information for the specified periods on the form, but is not authorized to act on behalf of the taxpayer (including resolving balance due accounts). b. Do not transfer call to ACS. See IRM 5.19.1.2.2.1, Instructions for Form 8821, Taxpayer Information Authorization.
ST 24,	There are no modules in ST 22 (ACS) or ST 26 (Field),	<ul style="list-style-type: none"> a. The account case is assigned to the Queue. b. Work the account following normal collection procedures. <p>NOTE: If the account has a FERDI indicator, transfer to the FERDI line per IRM 5.19.1.4.1(7), Account Actions on Referral/Redirects. See IRM 5.19.18.2(3), Identifying FERDI Cases, for information on FERDI indicators. See paragraph (2) above, for accounts with related BMF issues.</p>
Any collection status,	The TSIGN is "35XX6YYY",	<ul style="list-style-type: none"> a. The account is in a MMIA. b. Follow procedures in IRM 5.19.1.4.1(9), Account Actions on Referral/Redirects.
ST 26,	The TSIGN ends in "8000",	<ul style="list-style-type: none"> a. The account is assigned to Automated Substitute for Return (ASFR). b. Follow procedures in IRM 5.19.1.4.1(9), Account Actions on

		Referral/Redirects.
ST 26,	The TSIGN ends in "00",	<ul style="list-style-type: none"> a. The account is assigned to an RO group, but not yet assigned to a specific RO. b. Follow procedures in IRM 5.19.1.3.2.4(2)(c), Revenue Officer (RO) Assignment.
ST 26,	The TSIGN ends in "01"- "99",	<ul style="list-style-type: none"> a. The account is assigned to an RO. b. Follow procedures in IRM 5.19.1.3.2.4, Revenue Officer (RO) Assignment.
ST 53,	The cc is 03, 06, 09, 10, 12, 13, or 39 (See IRM 5.19.9.3.2, FPLP Selection Criteria),	<ul style="list-style-type: none"> 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, Installment Agreement (IA).
ST 53,	Any of the following are present: <ul style="list-style-type: none"> o Unreversed TC 971 AC 054, o PDC-ID of 01-04, and/or o PDC-IND/PDC-CD of 01, 	<ul style="list-style-type: none"> 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, AM, ACS and FA Taxpayer Contacts on Private Debt Collection Accounts.
ST 60,	Taxpayer wants to revise a DDIA,	Follow IRM 5.19.1.6.4.13.2, Taxpayer Problems With DDIA.
ST 60,	Taxpayer wants to revise a PDIA,	Follow IRM 5.19.1.6.4.14.1, Input of PDIA.
ST 60,	Taxpayer wants to change a: <ul style="list-style-type: none"> o SIA over \$25,000, o NSIA, or 	Follow paragraph (2) above.

	○ PPIA,	
ST 71,	There is a -Y freeze on the account,	<ul style="list-style-type: none"> a. The taxpayer has an Offer in Compromise (OIC), b. Follow the procedures in IRM 5.19.1.3.6, For Other Account Issues Requiring Referrals or Redirect.
ST 72,	One or more TC 520 is present with Bankruptcy cc (see Document 6209, Section 11, TC 520 Closing Code Chart),	<ul style="list-style-type: none"> a. The taxpayer is in insolvency. b. Follow the procedures in IRM 5.19.1.5.2.1, Contact Regarding Insolvency Issues.
Balance involves TFRP issues - MFT 55/13,	Intentionally left blank	<ul style="list-style-type: none"> a. Follow normal collection procedures. b. See IRM 5.19.1.5.4, TFRP.

IRM 5.19.1.3.5.1, Multilingual Services Added exception for SCP employees under paragraph (3).

- 3. If translation is needed for non-English speaking 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 non-English speaking callers, offer OPI service. See paragraph (4) below.

IRM 5.19.1.3.5.2.3, Tax Law Inquiry Topic is NOT Handled by AM and Taxpayer does NOT have Internet Access Removed references to Tele-Tax and added the phone number for Tax Forms and Publications as a referral source. Deleted paragraph (2).

1. When the taxpayer's Tax Law inquiry is received after filing season and is **not** one of the topics listed in IRM 5.19.1.3.5.2(3), Tax Law Inquiry, the inquiry is not handled by AM and the taxpayer should be referred to self-help methods. When the taxpayer's inquiry is not handled by AM and the taxpayer does not have internet access, advise the taxpayer that the Service does not provide live assistance on this topic. Refer the taxpayer to the following sources:
 - Call 800-829-3676 to order Tax Forms and Publications. Assistance at this telephone number is available in English and Spanish.
 - Commercial software packages may provide answers to tax questions.
 - A tax professional.

and close the call.

IRM 5.19.1.4.1, Account Actions on Referral/Redirects Deleted last sentence in paragraph (2). Revised examples in paragraph (8)(b) to adhere to fictionalizing guidelines. Updated CC STAUP parameters throughout.

2. Continue processing by ensuring you input 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 6X	<ol style="list-style-type: none"> 1. IRM 5.19.1.4.2.1, Entity and Address Changes. 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.

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. <p>NOTE: RO assignments are made using SB/SE AO numbers.</p> <ol style="list-style-type: none"> 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> <ol style="list-style-type: none"> 6. Input remarks (i.e., "Account Balance exceeds authority. Transferring case to field"). 7. Page up (transmit).
SB/SE	<ol style="list-style-type: none"> 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. <p>EXAMPLE: Taxpayer resides in Iowa. According to the RO by State, the AO is 26. Enter "2600" in the AOTO field.</p>

	5. Page up (transmit).
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IRM 5.19.1.4.3, Determine Correct Tax Liability Added additional references for Audit Reconsiderations.

1. The taxpayer may indicate verbally or in writing the tax liability is questionable, such as:
 - o They do not owe the balance due
 - o They dispute the amount owed
 - o They do not know why they have a balance due
2. Do not pursue collection if you are not able to determine the correct tax liability. However, you must address any delinquent returns as well as secure updated addresses and telephone number to update the account with current information. See IRM 5.19.1.4.2, Taxpayer Information.
3. Allow the taxpayer an opportunity to dispute a liability they do not agree with by following the appropriate process described in following paragraph.

EXCEPTION: If account history shows the taxpayer was previously allowed time to dispute their liability, but failed to submit a claim (or follow the appropriate process per the following paragraph) within 45 days, since the last history, and it is apparent the taxpayer is attempting to delay collection, pursue collection.

4. Follow the instructions below if you determine the tax liability is questionable and a referral to another office is appropriate. Input CC STAUP to suspend further notices for 45 days prior to referring the balance due inquiry to another office/area; see paragraph (6) below).

If ...	Then ...
<ul style="list-style-type: none"> o IRM 5.19.1.4.3.1, Tax Liability Previously Paid, o IRM 21.1.3.18, Taxpayer Advocate Service Case Criteria, o IRM 5.19.1.5.18(4), Innocent Spouse, o IRM 5.19.8, Collection Appeal Rights, o IRM 5.19.1.4.3.2, Adjusting Tax for a Balance Due, 	<p>NOTE: If the taxpayer requests an IA that MEETS criteria: IRM 5.19.1.6.4.7, Pending IA Criteria; input TC 971 AC 043 before referring the account to another office</p>

<ul style="list-style-type: none"> ○ IRM 5.18.1, Automated Substitute for Return (ASFR) Program, or reconsideration return (taxpayer filed a return after the ASFR assessment was made), 	
Automated Underreporter (AUR),	See IRM 21.3.1.5.56, IMF Underreporter Letters
SFR - Taxpayer disputes the assessment,	See IRM 5.18.1, Automated Substitute for Return (ASFR) Program, and SERP, Who/Where, ASFR - Reconsideration Returns - Centralized Processing Sites
The taxpayer claims income as wages and the employer reported the income made to a subcontractor,	Determine if the taxpayer qualifies for a Form SS-8, Determination of Worker Status for Purpose of Federal Employment Taxes and Income Tax Withholding, determination and referral; for detailed procedures, see IRM 21.7.2.5.3(1)-(3), Worker Classification Determinations
Audit Reconsideration,	<ul style="list-style-type: none"> ○ See IRM 21.5.10.4.3, Audit Reconsiderations, or ○ Use the Exam Project Code Search to assist taxpayers with closed Examination issues. See IRM 4.13.2.3, Role of Contact Employees when a Reconsideration Request is Received and the Examination was Performed in the Area Office or Campus Examination Function. <p>NOTE: ACS employees may follow IRM 5.19.1.4.3.3, ACS Procedures for Accessing CEAS on Closed Examination Cases.</p>
CSED Reconciliation or Verification needed,	<ol style="list-style-type: none"> 1. The CSED is normally ten years from the date of an assessment; however, a number of events, such as the filing of an Innocent Spouse claim or bankruptcy, will suspend the ten year period. Guidance for determining the CSED can be found in IRM

	<p>25.6.1.12, Collection Statute Expiration Date (CSED), or IRM 5.1.19, Collection Statute Expiration</p> <p>2. If the account meets the criteria listed in IRM 5.19.10.4(8), Collection Statute Expiration Date (CSED) Verification and Correction, refer it to a CSED Specialist per: SERP under Who/Where tab, CSED Referrals - Campus</p>
<p>Taxpayer disagrees with the Failure to File (FTF), Failure to Pay (FTP), and/or Failure to Deposit (FTD) penalties,</p>	<p>Determine whether the taxpayer meets Reasonable Cause abatement criteria. See IRM 20.1.1, Introduction and Penalty Relief.</p> <p>NOTE: When considering requests for relief from the FTF, FTP, and/or FTD penalties, determine if the taxpayer is eligible for the first time abate (FTA) administrative waiver using the Reasonable Cause Assistant (RCA), when applicable. See IRM 20.1.1.3.1, Unsigned or Oral Statement Requests for Penalty Relief, IRM 20.1.1.3.6, Reasonable Cause Assistant (RCA), and IRM 20.1.1.3.3.2.1, First Time Abate (FTA).</p> <p>EXCEPTION: ACSS employees should refer to IRM 5.19.6.12(12), Receiving and Sorting Incoming Mail, for penalty abatement requests involving:</p> <ul style="list-style-type: none"> ○ Form 8288, U.S. Withholding Tax Return for Dispositions by Foreign Persons of U.S. Real Property Interests (MFT 17), ○ Form 8804, Annual Return for Partnership Withholding Tax (Section 1446) (MFT 08), and/or ○ Form 8805, Foreign Partner's Information Statement of Section 1446 Withholding Tax (MFT 08).

5. If there is an open control base, contact the employee for case processing instructions. See IRM 21.5.2.3(5), Adjustment Guidelines - Research.

NOTE: If the account has a TC 971 AC 043, and is controlled in "M" status and you can resolve the account, there is no need to contact the employee.

6. Use CC STAUP to interrupt the normal notice routine by delaying, accelerating or skipping notices. Employees can request a notice be stopped by taking the following actions:
 - a. Prepare Form 4442, Inquiry Referral /Letter 4442C, Inquiry Referral
See IRM 21.3.5, Taxpayer Inquiry Referrals Form 4442.
 - b. Forward Form 4442, Inquiry Referral /Letter 4442C, Inquiry Referral, to Output Review at the appropriate campus prior to the Wednesday before the 23-C date.

NOTE: If time does not allow forwarding Form 4442, Inquiry Referral /Letter 4442C, Inquiry Referral, contact Output Review by telephone prior to 10:00 AM the Wednesday before the 23-C date. Form 4442, Inquiry Referral /Letter 4442C, Inquiry Referral, must be received in the campus Output Review Unit by the Wednesday before the 23-C date of notice. Notices not selected for review are mailed throughout the week. Notices selected for review are held until the Friday before the 23-C date.

IRM 5.19.1.4.3.3, ACS Procedures for Accessing CEAS on Closed Examination Cases Inserted new subsection with procedures for accessing CEAS/RGS for ACS employees with access.

1. Correspondence Examination Automation Support (CEAS), is a web-based application that was developed to enhance the examination process. CEAS interacts with Report Generation Software (RGS), an audit software program that supports an electronic case file and is used from pre-audit through case closure, and is used to access CEAS.
2. ACS employees may access CEAS on **closed** Examination cases to provide access to the Tax Examiner's notes. This will enable them to inform taxpayers of the issues raised on the audit and advise them of the documentation that can be submitted for the audit reconsideration process.

NOTE: If you do not have access to CEAS/RGS (or CEAS/RGS is not available), follow procedures in the fifth row of the table under IRM 5.19.1.4.3(4), Determine Correct Tax Liability (labeled "Audit Reconsideration").

3. Closed Examination cases may be identified by AIMS ST 90. See Document 6209, Section 12 – Examination, 5-5 – Audit Information Management System (AIMS) - Status and Location.

CAUTION: DO NOT input changes to Examination cases on CEAS.

4. See IRM 4.10.15.1.6.1, User Support for RGS and CEAS, and IRM 4.10.15.3, Requesting Access to RGS and CEAS, for information concerning system access.

NOTE: Users must login to CEAS through RGS at least every 45 days or the account will be disabled.

5. Look up the SSN (including dashes) of the Closed Exam case.
 - Select the View Detail icon in the response displayed.
 - Select the “RAR” file.
 - Print the PDF file. Mail the PDF file to the taxpayer. See IRM 21.3.3.4.17, Outgoing Correspondence, and IRM 21.1.3.9, Mailing and Faxing Tax Account Information.

NOTE: Fax the PDF file to the taxpayer if they request it.

- The date listed is the date all the files were loaded to CEAS/RGS.
- File names contain the actual use date.
- Basic Examination Statuses and Letters:

If ...	Then ...
AIMS ST 10,	Letter 566, Initial Contact Letter (ICL), issued. This is the first letter sent to the taxpayer to notify them of an audit.
AIMS ST 22,	Letter 525, General 30 Day Letter, issued. It represents the second letter for the audit. The taxpayer is given a detailed computation of the amount of their tax and is informed of the courses of action they can take if they do not agree with the proposed adjustment.
AIMS ST 24,	Letter 3219C, Statutory Notice of Deficiency, issued. This notice is formally proposing the assessment. This is the taxpayer’s last opportunity to respond prior to assessment. Letter 555, Notification of Findings Based on Taxpayer Data - Tax Liability may be sent if the taxpayer responds to the statutory notice, but the information submitted was not sufficient to change liability.

6. Literals:

If the Account is ...	Then ...
On ACS (IDRS ST 22),	Input "OADT, 00,ACSCES"
Not on ACS (IDRS ST 22),	Use ACTON to input ENMOD history item "ACSCEAS"

7. Document AMS History with the CEAS information shared with the taxpayer.

EXAMPLE: Accessed CEAS/RGS. Mailed/Faxed TP Exam report for 30/201712.

EXAMPLE: Accessed CEAS/RGS. Based on CEAS data, advised TP to send in birth certificate for dependent.

IRM 5.19.1.4.4.1, Full Compliance Check Added an instruction in paragraph (1). Added exception under tables in paragraphs (4) and (5) to address 2019 tax year processing delays.

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: 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 ...
<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>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 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</p>

	<p>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> <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: If the taxpayer states they filed their tax year 2019 return, you can grant an IA even if the return does not appear on IDRS or Master File after 10 weeks through January 31, 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 ...
It is before:	Process the correspondence. Continue with normal case processing; securing the return is

<ul style="list-style-type: none"> ○ The return due date, or approved extension date (TC 460) (IMF), or ○ The return due date (BMF), 	<p>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 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: If the taxpayer states they filed their tax year 2019 return, you can grant an IA even if the return does not appear on IDRS or Master File after 10 weeks through January 31, 2021. This is due to delayed processing related to COVID-19.

IRM 5.19.1.4.4.1.1, Express Filing Compliance Check Revised Note in paragraphs (2) and (4) to remove the last section of the last sentence relating to the age of unfiled tax returns.

1. Employees may use the Express Filing Compliance Check when performing the compliance check for SIAs.
2. Express Filing Compliance Checks will be performed using the following guidelines:

- o # [REDACTED] #
- o # [REDACTED] #

NOTE: # [REDACTED] #

- o # [REDACTED] #

3. Taxpayers who meet the above criteria, have no other filing compliance issues and otherwise qualify for a SIA, will be considered to be in filing compliance.
4. The Express Filing Compliance Check does **not** apply to:

- o # [REDACTED] #
- o # [REDACTED] #

NOTE: # [REDACTED] #

- o # [REDACTED] #

REMINDER: Taxpayers who are not in filing compliance (per the above criteria) do not qualify for Pending IA criteria and do not qualify for treatment under these procedures.

IRM 5.19.1.4.4.3, Balance Due Taxpayer Education (Cause and Cure) Revised the first and second rows of table under paragraph (5) to update the language referring to recalculating the correct withholding.

5. The following are typical examples of causes and cures:

Causes ...	Cures ...
The taxpayer does not have enough income tax withheld from wages.	a. Inform the taxpayer if they incur any additional tax liability or fail to file any future tax year returns, the IRS can

	<p>issue a notice to their employer directing the employer to withhold at the highest rate.</p> <ul style="list-style-type: none"> b. Advise taxpayer to correct Form W-4, Employee's Withholding Certificate. They can use this to increase their withholding by having additional tax withheld each pay period. c. The taxpayer can calculate the proper withholding by using the Tax Withholding Estimator at IRS.gov. d. Remind taxpayers, when applicable, they may withhold from their Social Security, Unemployment, etc., with Form W-4V, Voluntary Withholding Request.
<p>The taxpayer adjusted withholding during the year, but still owes tax on the current year because of the withholding rate for the earlier part of the year.</p>	<ul style="list-style-type: none"> a. Advise the taxpayer to confirm withholding is correct to avoid future delinquencies. b. The taxpayer can calculate the proper withholding by using the Tax Withholding Estimator at IRS.gov.
<p>The taxpayer does not make estimated tax payments because they are unaware of or do not understand the requirements.</p>	<ul style="list-style-type: none"> a. Advise the taxpayer they may be subject to estimated tax payment requirements. Refer them to Form 1040-ES, Estimated Tax for Individuals. b. If the taxpayer has internet access, advise taxpayer to access the following Publications via IRS.gov: <ul style="list-style-type: none"> ▪ Publication 334, Tax Guide for Small Business, and/or ▪ Publication 505, Tax Withholding and Estimated Tax. <p>for taxpayers with interest, dividend, and other non-wage income; for additional information regarding estimated tax, see IRM 21.6.3.4.2.3, Estimated Tax (ES).</p> c. If the taxpayer does not have internet access, then offer to send

	these publications.
The taxpayer is not making Federal Tax Deposits for employment, excise or corporate taxes.	<p>a. Advise the taxpayer they may be subject to FTD requirements. See IRM 21.7.2.3.4, Deposits</p> <p>b. If the taxpayer has internet access, advise taxpayer to access the following Publication via IRS.gov: Publication 15, Circular E, Employers Tax Guide.</p> <p>NOTE: If a business, other than a sole proprietorship, explain the officers or partners of the business can be held personally liable for unpaid trust fund taxes by being assessed a TFRP by an RO.</p> <p>c. If the taxpayer does not have internet access, then offer to send this Publication.</p>
The taxpayer did not file because they did not know how to complete a tax form.	<p>Advise the taxpayer assistance is available each filing season:</p> <ul style="list-style-type: none"> o Through VITA or TCE for IMF taxpayers. <p>NOTE: See IRM 21.3.4.11(3), Return Preparation Referrals, and IRM 21.3.5.4.4.1, Directing Taxpayers to Taxpayer Assistance Centers (TAC).</p>
The taxpayer states they do not have the income information to file prior year returns.	Provide income information via TDS, or CC IRPTR W; if needed, send the corresponding tax forms via ELITE, see IRM 21.2.1.10, Enterprise Logistics Information Technology [ELITE].

IRM 5.19.1.4.5, Balance Due Collection Mail Procedures Deleted paragraphs (2) through (5) and following subsection to reflect that "First Read" procedures are no longer used. Updated paragraph (1) to include hyperlink to IRM 5.19.16.5, SBSE Fast Scan Procedures Overview, where SBSE Fast Scan procedures are located.

1. Collection clerks use IRM 5.19.16.5, SBSE Fast Scan Procedures Overview, to process incoming mail. "First Read" procedures are no longer used.

IRM 5.19.1.5.1.1, NMF Notice Responses Revised number of allowable days for short term payment plan to 180.

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 888-829-7434, the CSR may answer questions if they have the ability and expertise to do so; if not, ask the taxpayer to call 888-829-7434, 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.

2. Review CC ENMOD on the MF for a TC 130 ("V-" freeze) on all responses; if TC 130 is not present, follow procedures for input instructions. See IRM 5.19.10.3, Credit Offsets.
3. Take the following actions on AAB (CC SUMRY) due on NMF accounts less than established criteria; for additional information for balance due amounts for individuals or businesses, see IRM 5.19.1.5.1.1, NMF Notice Responses.

If ...	Then ...
The taxpayer states they are unable to pay	<ol style="list-style-type: none"> 1. Complete Form 3177, Notice of Action for Entry on Master File, to request the account be placed in CNC status (TC 530) 2. Forward Form 3177, Notice of Action for Entry on Master File, to Accounting Operations using Form 3210, Document Transmittal <p>NOTE: If taxpayer does not qualify for a CNC exception 5.19.17.2.4.1(1), CNC Exception Processing), you must review their financial statement to determine if taxpayer qualifies for a CNC, IRM 5.19.17, Campus Currently Not Collectible and Offers in Compromise</p> <ol style="list-style-type: none"> 3. If taxpayer qualifies for a CNC advise the taxpayer collection action will not be pursued at this time; however, penalty and interest continue to accrue 4. Inform the taxpayer they will receive a yearly reminder notice via regular mail

	5. Input history on the ANMF System
The taxpayer requests additional time to pay	<ol style="list-style-type: none"> 1. Send Letter 681C, Proposal to Pay Later Accepted, accepting the taxpayer's proposal to pay <p>NOTE: The maximum time to allow for a Short Term Payment Plan is 180 days.</p> <ol style="list-style-type: none"> 2. Ask the taxpayer to place an "N" after their taxpayer identification number when making a payment and enclose a copy of this letter 3. Advise the taxpayer a final notice will be issued; however, collection action will not be pursued at this time 4. Forward to Accounting Operations, via Form 3210, Document Transmittal, Form 3177, Notice of Action for Entry on Master File, requesting input of TC 530, and Form 4442, Inquiry Referral, requesting the fourth notice is issued 5. Input history on the ANMF System
The notice response indicates a deceased, bankrupt or incarcerated taxpayer	<ol style="list-style-type: none"> 1. Send Form 4442, Inquiry Referral, via Form 3210, Document Transmittal, to Accounting Operations requesting a TDA be issued regardless of the dollar amount 2. Input history on the ANMF System

4. Take the following actions on NMF responses with an AAB (CC SUMRY) due of more than # [REDACTED] # for individuals and # [REDACTED] # for businesses:

If ...	Then ...
The taxpayer requests additional time to pay	<ol style="list-style-type: none"> 1. Send Letter 86C, Referring Taxpayer Inquiry/Forms to Another Office, and advise they make payments when they can; however, a request is being referred to the field for processing the taxpayers request 2. Ask the taxpayer to place an "N" after their taxpayer identification number when making a payment and enclose a copy of this letter. 3. Advise the taxpayer a final notice will be issued. 4. Prepare and send Form 4442, Inquiry

	Referral, via Form 3210, Document Transmittal, to Accounting Operations requesting a fourth (final) notice be issued; 5. Input history on the ANMF System.
The taxpayer states they are unable to pay	1. Send Form 4442, Inquiry Referral, via Form 3210, Document Transmittal, to Accounting Operations requesting a referral to the field with accompanying Form 4442, Inquiry Referral. 2. Input history on the ANMF System.
The notice response indicates a deceased, bankrupt or incarcerated taxpayer	1. Send Form 4442, Inquiry Referral, via Form 3210, Document Transmittal, to Accounting Operations requesting a referral to the field with accompanying Form 4442, Inquiry Referral. 2. Input history on the ANMF System.

5. Take the following actions if the taxpayer indicates they filed an appeal with the U.S. Tax Court:

- a. Notify Accounting Operations to input TC 470 with the appropriate cc.

CAUTION: Only advise Accounting Operations to input 470 with cc 90 when an account will go to ST 12 due to full payment. See IRM 5.1.15, Abatements, Reconsiderations and Adjustments.

Request TC 470 cc 90 on the account using Form 3177, Notice of Action for Entry on Master File, via Form 3210, Document Transmittal

- b. Route the correspondence or Form 4442, Inquiry Referral, to the appropriate field Advisory Unit.
c. Input history on the ANMF System indicating the account was forwarded to the field

6. Take appropriate actions when the taxpayer responds to any notice including a Form 9774, Annual Reminder Notice:

If ...	Then ...
The taxpayer requests a payoff amount or a third party indicating a willingness to pay the debt. IRM 5.19.1.2.2, Disclosure Overview:	a. Give the taxpayer/third party the payoff amount using CC COMPA if the account shows on IDRS b. Input history on ANMF including the payoff amount and date c. If not on IDRS, prepare Form 4442,

Verifying Identity of Contact Party	<p>Inquiry Referral, and forward to Accounting Operations</p> <p>d. Advise the taxpayer you are referring the inquiry to another office</p>
The taxpayer requests an IA	<p>a. Determine if taxpayer qualifies for an IA, including AAB (CC SUMRY): IRM 5.19.1.6.4, Installment Agreements (IAs)</p> <p>b. If any module is in ST 53, review the account to determine if TC 530 should be reversed</p> <p>c. When the reversal is appropriate, send Form 3177, Notice of Action for Entry on Master File, to Accounting Operations for input of TC 531</p> <p>d. When the reversal is not appropriate, review detailed rejection procedures before requesting the taxpayer send payments when they can. IRM 5.19.1.6.4.9, IA Rejection Criteria.</p> <p>NOTE: No formal IA is established.</p> <p>e. When the account is in Notice Status or the request for a TC 531 is submitted to Accounting Operations: Send Form 4442, Inquiry Referral, with IA information to Accounting Operations requesting the account be referred to the field, update to ST 26 and TSIGN 3500 6996. Follow MMIA procedures, see IRM 5.19.1.6.6, Manually Monitored Installment Agreement, MMIA. Prepare the case to be forwarded to CCP from the Accounting Operations. Prepare Form 3177, Notice of Action for Entry on Master File, requesting input of TC 971 AC 063 and forward to Accounting Operations. Advise the taxpayer it is in their best interest to begin making payments to reduce penalty and interest accruals. Include their SSN and an "N" following the number on the check or money order; also, advise they</p>

	<p>attach a copy of the notice they receive with their payment.</p> <p>f. When the account is in TDA status and assigned to a RO (ST 26): Forward Form 4442, Inquiry Referral, with payment request information to the assigned RO; the TSIGN indicates the group number and revenue officer number. (See Document 6209, IRS Processing Codes and Information, 11-3) Prepare Form 3177, Notice of Action for Entry on Master File, requesting input of TC 971 AC 043 and forward to Accounting Operations Input history on the ANMF System. Advise the taxpayer to begin making payments and put their SSN with an "N" following the number on the check and attach a copy of the notice they receive</p>
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IRM 5.19.1.5.1.3, NMF Adjustment File Revised language referring to joint taxpayers as husband and wife to that of primary and secondary.

1. CSCO receives a photocopy of cases in ST 89 for filing in the NMF Adjustment File.

EXAMPLE: Primary taxpayer only, secondary taxpayer only, non-petitioning spouse, transferee/transferrer.

2. Maintain the file by tickler system; a tickler system is a method used to remind you to take follow-up action on a case.
3. Research IDRS and take actions listed in the chart below within 60 days after the adjustment is completed:

CAUTION: If the NMF account on IDRS is in ST 89, IDRS is only an information item and not necessarily an accurate picture of the ANMF.

If ...	Then ...
No balance remains	<ol style="list-style-type: none"> 1. Complete Part 7 of Form 668 if a TC 582 is posted to the account 2. Indicate the full paid information (date the account was full paid) 3. Sign and date the green copy (upper right)

	<ol style="list-style-type: none"> 4. Forward Form 668 with the green copy (Part 7) on top to the Advisory Unit via Form 3210, Document Transmittal 5. Input CC STAUP 12 for each fully paid module 6. Destroy the photocopy of the case 7. If the module contains a TC 780, send a print to the OIC Unit
There is a remaining balance due	<ol style="list-style-type: none"> 1. Review IDRS every 30 days, not to exceed six months, until the pending adjustment is resolved or no balance due remains on the account 2. Follow instructions outlined in this table when the account is fully paid
A potential refund situation exists following the adjustment action	<ol style="list-style-type: none"> 1. Accounting Operations forwards an ANMF transcript to CSCO 2. Determine if there are other outstanding balance due liabilities for the entity 3. Research CC ENMOD for a TC 130 before allowing the refund to issue

IRM 5.19.1.5.3.2, Deceased Taxpayers - Entity Changes Revised table in paragraph (1) to adhere to fictionalizing guidelines. Added reference to paragraph (2)(a).

1. Make appropriate entity changes to IDRS CC ENMOD using IDRS CC ENREQ prior to closing the case. Update all cross reference TINs as appropriate.

If ...	Then ...
The taxpayer is individual (FS1, FS3, FS4, or sole proprietor)	<ul style="list-style-type: none"> ○ Add "DECD" to the name line (e.g. JOHN BUNTING DECD) ○ If a fiduciary is present, add "C/O" to the fiduciary's name in the second name line. <p style="text-align: center;">EXAMPLE: JOHN BUNTING DECD C/O JANE DOVE</p>
IMF joint taxpayer or BMF Partnership	<p>Enter "DECD" after the decedent's name. If the decedent is the primary taxpayer, add the secondary taxpayer's name as C/O on the second name line.</p> <p style="text-align: center;">EXAMPLE: ROBERT DECD AND JILL</p>

	<p>FALCON C/O JILL FALCON</p> <p>EXCEPTION: If a fiduciary is present, enter the fiduciary name as C/O on the second name line.</p> <p>EXAMPLE: WILLIAM DECD AND MARY HAWK C/O ANN FINCH</p>
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2. Input an "in-care-of" name line on the continuation of the primary name line and/or make an address change if a representative requests to be recorded as the contact point on the decedent's account and has provided one of the following:
 - a. Completed Form 56, Notice Concerning Fiduciary Relationship. See IRM 5.5.1.7, Fiduciary Authority.
 - b. Court papers naming the person as a court-appointed or court certified personal representative for the estate of the deceased taxpayer.
 - c. A will, validated through the court.

IRM 5.19.1.5.4, TFRP Issues Removed routing information to TFRP liaison and replaced with a hyperlink to current liaison information.

1. The TFRP is assessed against any person required to collect, account for and pay over taxes held in trust by a business (i.e., withheld employment taxes or collected excise taxes) who willfully failed to perform any of these activities, or willfully attempted to evade or defeat any such tax or its payment. A person may be an officer, employee, or third party, and more than one person can be liable for the same liability. The responsible person is personally liable for the penalty which equals the amounts withheld and not turned over to the government. The assets of the responsible person may be used to satisfy the TFRP liability. See IRM 5.19.14, Trust Fund Recovery Penalty (TFRP), for specific guidelines and procedures for all accounts with TFRP issues.
2. The TFRP program has been consolidated to the Ogden and Brookhaven Campus CSCO Operations. They are responsible for cross-referencing payments (TC 699, 697 and 538) and Form 3870, Request for Adjustment, on cases where a (TC 240 RN 618) is present.
3. Balance due issues regarding TFRP assessments, whether Can't Pay, Won't Pay, Will Pay or Bankruptcy should be worked per normal procedures provided elsewhere in this IRM.
4. Refer disputes regarding the assessment amount, claim forms, appeals and payment tracer issues to the TFRP Liaison

IRM 5.19.1.5.8, Disaster/Emergency Relief Revised and reorganized throughout.

1. When a disaster or emergency occurs, the President may declare the state a federal disaster area under the provisions of the Robert T. Stafford Disaster Relief and Emergency Assistance Act.
2. A list of regions (such as counties, parishes or other political subdivisions) impacted by a designated disaster is compiled and provided by the Federal Emergency Management Agency (FEMA). The IRS then identifies the corresponding ZIP Codes for disaster processing purposes, and provides systemic relief for taxpayers located within a covered disaster area. The IRS Disaster Assistance Program website lists IRS assistance determinations by year.
3. **Compliance Relief:** IDRS displays a disaster-related Freeze Code (-O or -S) on impacted accounts for the duration of the disaster relief time frame.
 - a. **-O Freeze:** The -O Freeze is used for significant major disasters, and is generated by a TC 971 AC 087 on CC ENMOD. As a general rule, **no** compliance action is taken until after the relief time frame has expired. These actions include but are not limited to: sending an LT11 , Final Notice -- Notice of intent to levy and your notice of a right to a hearing (sent certified, return receipt requested); issuing a levy; defaulting an IA; or filing an NFTL.
 - b. **-S Freeze:** The -S Freeze is used for other federally declared disaster areas, and is generated by a TC 971 AC 688 on CC ENMOD. Impacted taxpayers are granted additional time to perform time sensitive actions. If a -S freeze is present, enforcement activities may be suspended on a case-by-case basis. These taxpayers should be provided an opportunity to defer action for a reasonable period of time.
4. Taxpayers who reside outside the FEMA ZIP Code list may be able to **self-identify** that they were affected by the disaster, if they meet one of the established definitions of an affected taxpayer as listed in IRM 25.16.1.3(3), Identification of "Covered Disaster Area", Postponement Period and "Affected Taxpayers".
5. Follow specific procedures in place for the disaster or emergency. Specific procedures will be present on the IRS Disaster Assistance Program website, and are also generally distributed via email. See IRM 25.16.1, Disaster Assistance and Emergency Relief, for further explanations of actions required.
 - a. Follow IRM 25.16.1.8.2, -O Freeze, and IRM 21.5.6.4.30, -O Freeze, for those taxpayers affected by an -O Freeze, including taxpayers who self-identify.
 - b. Follow IRM 25.16.1.8.1, -S Freeze, and IRM 21.5.6.4.37, -S Freeze, for those taxpayers affected by a -S Freeze, including taxpayers who self-identify.
6. Collection activity potentially adverse to the taxpayer requires managerial approval.
7. Wage levies on affected taxpayers must be released. These cases will reflect ST 60 with an ALN XX08. A TC 971 AC 898 will also appear on affected modules.
8. Managerial approval is not required (unless required by current IRM procedures) for other actions agreed to by the taxpayer, such as IAs.

9. Managerial approval also is not required when the taxpayer or third party does not need to be contacted, e.g. determining a case is currently not collectible or making adjustments.
10. **Disaster processing for IAs:** For accounts with either a -O or -S Freeze:
 - o CP 521, Installment Agreement Reminder Notice, will continue to be issued, and DDIA payments will continue to be processed throughout the compliance activity suspension period (unless otherwise announced).

If ...	Then ...
The taxpayer wants to stop (skip) a single DDIA payment,	<ul style="list-style-type: none"> ▪ AM and FA employees should follow IRM 5.19.1.6.4.13.2, Taxpayer Problems with DDIA; ▪ ACS, ACSS and CSCO employees should follow IRM 5.19.1.8.6.1, Requests to Skip a Direct Debit Installment Agreement (DDIA) Payment.
The taxpayer wants to stop multiple DDIA payments,	The taxpayer will need to either contact the Service each month before the monthly payment request is sent to the bank, or contact their bank to suspend payments for the desired period.
Payments were suspended at the bank,	The taxpayer will need to inform their bank to allow debits to resume at least two weeks before their next payment is due to avoid possible default on their IA, once the disaster freeze expires.

NOTE: Please note that penalties and interest will continue to accrue on any unpaid balance.

- o However, missed payments during this period will **not** cause an IA to default (or be counted as a skip). Therefore, CP 523, Installment Agreement Default Notice, will **not** be issued during the compliance activity suspension period
11. Enforcement action will **not** be initiated if a deadline established prior to the disaster has been missed.
 12. During and at the end of the compliance suspension period, taxpayer contacts within the designated disaster area must be made with caution and extreme sensitivity to the taxpayer’s personal circumstances. Stress and fatigue are factors needing consideration, even in instances where taxpayers did not experience any personal, monetary or physical damage from the disaster.
 - a. Begin with an assessment of the impact of the disaster on the taxpayer. This should provide an opportunity to defer action, as needed, for a reasonable period. If an affected taxpayer requests additional time to provide necessary financial statement or substantiation, it should be granted.

13. For correspondence requests from impacted taxpayers initiated prior to the disaster, suspend processing until after the expiration of the disaster declaration unless confirmed via contact with the taxpayer that they want to proceed. Leave detailed notes on AMS concerning the type of correspondence, the reason for the suspense, and if you attempted to contact the taxpayer to see if they wanted you to continue processing.
14. Prepare Form 911, Request for Taxpayer Advocate Service Assistance (And Application for Taxpayer Assistance Order), if the taxpayer meets TAS criteria and you cannot resolve the case within the "same day". See IRM 5.19.1.3.2.3(2)(e), Taxpayer Advocate Service (TAS), for definition of "same day". See IRM 13.1.7.2, TAS Case Criteria for an explanation of what cases meet TAS criteria. See also IRM 21.1.3.18, Taxpayer Advocate Service (TAS) Guidelines.

IRM 5.19.1.6, Methods of Payment Revised number of allowable days for short term payment plan to 180, throughout.

1. The taxpayer may indicate through discussion on the phone or by writing they either:
 - o Can't pay,
 - o Won't pay, or
 - o Will pay later

the balance of tax they owe.

2. As Collection Representatives, your mission is to bring the taxpayer into compliance on past due accounts. The purpose of the tiered interview process is to determine the most appropriate case resolution, based on the taxpayer's ability to pay. To accomplish this, it is imperative that you:
 - o **Listen** to the taxpayer.
 - o **Respond** to all of the taxpayer's questions.
 - o **Evaluate** the situation carefully.
3. It is to the taxpayer's advantage to pay the balance of tax due as soon as possible to reduce the amount of penalty and interest charged. Explain to the taxpayer the benefits of paying as soon as possible.

EXAMPLE: Interest and penalty continues to be charged on the unpaid balance of tax until it is paid in full. See IRM 5.19.1.6.4.16, IA Terms and Conditions.

4. Taxpayer accounts may be resolved in the following ways:

Payment Method ...	See ...
Immediate full payment,	IRM 5.19.1.6.2, Can Full Pay Balance Due Now (Payoff)
Short Term Payment Plan,	IRM 5.19.1.6.3, Short Term Payment Plan Within 180 Days

Voluntary Lump Sum Payment (VLSP),	IRM 5.19.1.6.4.21, VLSP
Installment Agreement (IA)	Paragraphs (6)-(8) below and IRM 5.19.1.6.4, Installment Agreements (IAs)
Currently Not Collectable (CNC),	Paragraph (9) below and IRM 5.19.17, Campus Procedures for Currently Not Collectible and Offers in Compromise
Offer In Compromise (OIC),	Paragraph (9) below and IRM 5.19.17, Campus Procedures for Currently Not Collectible and Offers in Compromise

5. Short Term Payment Plans are informal agreements where taxpayers may full pay their outstanding liability within up to 180 days. See IRM 5.19.1.6.3, Short Term Payment Plan Within 180 Days. See IRM 5.19.1.6.4, Installment Agreements (IAs).

NOTE: If, during FCC it is determined an IA cannot be granted because a return is due see IRM 5.19.1.6.4.7.1, Requests Not Meeting Pending IA Criteria.

6. IAs are arrangements between the taxpayer and the IRS, which allow taxpayers to pay their liabilities over time. During the course of IAs, penalties and interest continue to accrue. Generally, no levies may be made during the period that an IA is in effect.
7. If, during a telephone contact the taxpayer requests an IA, and you determine it must be proposed for rejection, inform the taxpayer that:
 - o The IA is subject to managerial approval.
 - o Generally, all collection actions are suspended until the taxpayer receives a decision regarding the request.
 - o You will attempt to call back within five (5) days; however, if you are unable to reach them by phone, they will receive a letter with our determination for the request within 14 days.
8. If the taxpayer is denied an IA, see Appeals procedures in IRM 5.19.8, Collection Appeal Rights. All proposed rejections are subject to independent review before informing the taxpayer of the rejection, if they meet associated criteria. See IRM 5.19.1.6.4.9, IA Rejection Criteria. For independent review procedures, see IRM 5.19.1.6.4.10, Proposal to Reject IA to Independent Review.
9. If the taxpayer indicates they cannot pay, secure financial information to evaluate the taxpayer's ability to pay and consider if they meet CNC requirements or OIC requirements. See IRM 5.19.13, Campus Procedures for Securing Financial Information, and IRM 5.19.17, Campus Currently Not Collectible and Offers in Compromise.

REMINDER: Financial information is **not** required if the taxpayer meets CNC Exception criteria. See IRM 5.19.17.2.4.1, CNC Exception Processing.

10. If the taxpayer refuses to pay, see IRM 5.19.1.6.1, Taxpayer Refuses to Pay.

IRM 5.19.1.6.2, Can Full Pay Balance Due Now (Payoff) Added exception for FA employees under paragraph (1) and revised number of allowable days for short term payment plan to 180 in paragraph (4).

1. These agreements may be granted on assessed or pre-assessed balances for all IMF individual, 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 20.2.1.5, Normal and Restricted Interest, IRM 20.2.1.5.2, 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.
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.

IRM 5.19.1.6.3, Short Term Payment Plan Within 120 Days Revised number of allowable days for short term payment plan to 180 to title and content throughout. Removed Note and Example under paragraph (1) and incorporated into paragraph (5). Updated Caution under paragraph (9).

1. IMF, BMF out of business only or BMF in business non trust fund taxpayers may be granted Short Term Payment Plans up to 180 days for modules in Notice Status and ST 22 (or ST 23 or ST 24), **if no prior Short Term Payment Plan has been granted.**

EXCEPTION: A request for a Short Term Payment Plan on post-petition liabilities is non-processable when a taxpayer is in bankruptcy. See IRM 5.19.1.5.2.2, Insolvency - Short Term Payment Plan/IA Requests on Post-Petition Periods.

If ...	And ...	Then ...
AM receives a call,	A module is in ST 22 ACS,	Transfer to ACS for processing. See IRM 5.19.1.3.2.1.1, ACS Transfer Information, and IRM 5.19.1.4.1, Account Actions on Referral/Redirects.

2. Such agreements may be granted on assessed or pre-assessed balances for all IMF individual, BMF **out-of-business** or BMF **in business non trust fund** taxpayers; see IRM 5.19.1.2.6.2, Short Term Payment Plans, for authority levels and duration of Short Term Payment Plans. Taxpayers do not qualify for 180 day Short Term Payment Plans if previously allowed the maximum days. A pre-assessed Short Term Payment Plan up to 180 days can be granted on correspondence; follow the same established criteria: IRM 5.19.1.6.4.15, Pre-Assessed IA Requests.
3. This type of agreement **cannot** be granted for **any IBTF taxpayer**. Any taxpayer with an open employment tax filing requirement is considered in-business and is **not** eligible for this type of agreement for past due trust fund taxes. See IRM 5.19.1.6.4.2, IA Requirements IBTF Express Agreement.
4. 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 20.2.1.5, Normal and Restricted Interest, IRM 20.2.1.5.2, Manual Calculation of Interest, and IRM 21.5.6.4, Freeze Code Procedures.
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, <i>IDRS Input of Short Term Payment Plans, 180 Days or Less, CC IAORG for AM/ACS/ACSS/CSCO/FA</i>, and ○ Exhibit 5.19.1-5, <i>IDRS Input of Short Term Payment Plans, 180 Days or Less, CC IAREV for AM/ACS/ACSS/CSCO/FA</i>.
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 60 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 60th day requesting an additional 60 days to full pay; you may extend for 60 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 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 Freeze),	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. <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

		<p>"TOE3XXX,FLPY".</p> <p>b. If a levy source is available but the "FNL NOT" is not shown for all modules, input "TOE2XXX,FLPY". Otherwise, input "TOI7XXX,FLPY".</p> <p>c. Extend the follow-up date for the first deadline plus 21 days for payment.</p> <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 "TOE3,141,FLPY".</p> <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.</p> <p>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.</p>
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 (12) above.
ST 53 or 23 not on IDRS	Intentionally left blank	IRM 5.19.1.6.4.5, Account Statuses Affecting IAs.

(on CC IMFOL T/BMFOL T but not IDRS),		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.

15. AMS must be documented with the terms of filing and payment commitments; see IRM 5.19.1.2.4, Documenting Account Actions. Input the Short Term Payment Plan to IDRS using either Exhibit 5.19.1-4, IDRS Input of Short Term Payment Plans, 180 Days or Less, CC IAORG for AM/ACS/ACSS/CSCO/FA, or Exhibit 5.19.1-5, IDRS Input of Short Term Payment Plans, 180 Days or Less, CC IAREV for AM/ACS/ACSS/CSCO/FA.
16. Send Letter 681C, Proposal to Pay Later Accepted, to confirm the Short Term Payment Plan including:
 - o Payment date,
 - o Amount due (computed to the payment date),
 - o Warning of enforcement action (when appropriate - see IRM 5.19.1.7, Warning of Enforcement Action and Enforced Collection), and
 - o Campus address to mail the payment.

NOTE: See IRM 5.19.1.2.5, Balance Due Outgoing Correspondence Guidelines.

NOTE: For the return and payment addresses, use the Service Center payment address based upon Submission Processing. See SERP, Who/Where tab, Collections Payment Addresses.

NOTE: During weekend processing, TC 971 AC 899 are systemically generated on all modules included in a Short Term Payment Plan that were input to IDRS; this entry identifies why the account became ST 60. The failure to pay rate is not reduced on Short Term Payment Plans.

IRM 5.19.1.6.4, Installment Agreements (IAs) Added exception to table under paragraph (10)(c), and paragraph (12)(c). Updated paragraph (13) and added a note to paragraph (13)(b).

10. **SIA over \$25,000:** CSCO, ACS, ACSS and Field Assistance employees are authorized to establish IAs for balances using SIA over \$25,000 criteria (IMF and OOB Sole Proprietors only) when the AAB (CC SUMRY) is between \$25,001 and \$50,000 and:
 - o The AAB (CC SUMRY balance) **will** be fully paid in 72 months, or

- o The agreement **will** be fully paid prior to the CSED,

whichever comes first.

NOTE: # [REDACTED] #

REMINDER: Employees considering SIAs can apply the Express Filing Compliance Check. See IRM 5.19.1.4.4.1.1, Express Filing Compliance Check.

- a. **SIA over \$25,000 CIS Requirements:** A financial statement is **not** required.
- b. **SIA over \$25,000 Managerial Approval Requirements:** Managerial approval is **not** required.
- c. **SIA over \$25,000 NFTL Determination Requirements:**

If ...	Then ...
IA is established as a DDIA or PDIA,	NFTL determination is not required. (Taxpayer must authorize DDIA or PDIA before IA is established to qualify.) See IRM 5.19.1.6.4.13, DDIA, and IRM 5.19.1.6.4.14, Form 2159, Payroll Deduction Agreement.
Regular IA,	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. **SIA over \$25,000 ALN:** Normally, "37" should be entered in the YY position of the ALN; however, see Exhibit 5.19.1-9, ALNs, for further information on ALNs.
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 & 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 ...
<p>AAB (CC SUMRY) is up to:</p> <ul style="list-style-type: none"> ▪ \$100,000 (FA), ▪ \$250,000 (ACS, ACSS, and CSCO), 	<p>A financial statement is not required, but:</p> <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: 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 ...
<p>AAB (CC SUMRY) is \$25,000 or less,</p>	<p>Intentionally left blank</p>	<p>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.</p>
<p>AAB (CC SUMRY) is between \$25,001 and \$50,000,</p>	<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. 	<p>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.</p>
<p>AAB (CC SUMRY) is between</p>	<ul style="list-style-type: none"> ▪ There is history of IA defaults for any module to be 	<p>Managerial approval is required.</p>

\$25,001 and \$50,000,	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,	Intentionally left blank	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.

13. **Partial Pay IA (PPIA) - IMF & OOB 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, for dollar criteria. See IRM 5.19.1.6.5, PPIA, for PPIA procedures, 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 not required.
AAB (CC SUMRY) is more than	Managerial approval is required.

\$25,000,	
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NOTE: See IRM 5.19.1.2.6.3, Installment Agreements, and IRM 5.19.1.6.4.8, IA Managerial Approval.

- 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.

IRM 5.19.1.6.4.1, Determining Appropriate IA Removed exception from table under paragraph (2). Added exception to paragraph (4).

- 2. When speaking to the taxpayer or working correspondence **and** the AAB (CC SUMRY) amount is \$25,000 or less (including any modules in ST 53 or 23, as well as pre-assessed/unassessed modules), follow the procedures in the table below:

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

EXCEPTION: For IBTF Express Agreements, see 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: ACS Employees: Refer to Exhibit 5.19.1-3, ACS Call Flow.

NOTE: AM Employees: Refer to IRM 5.19.1.6.8, Online Payment Agreements (OPA).

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

If ...	And ...	Then ...
<ul style="list-style-type: none"> ○ Form 433-D, Installment Agreement, ○ Form 9465, Installment Agreement Request (any revision date), ○ Form 433-H, Installment 	A monthly payment amount is proposed that meets Guaranteed IA criteria (See IRM 5.19.1.6.4(8), IAs),	<ol style="list-style-type: none"> 1. Process as a Guaranteed IA for the monthly payment amount proposed by the taxpayer. 2. Send Letter 2273C, Installment Agreement Accepted; Terms Explained, (or other

<p>Agreement Request and Collection Information Statement</p> <ul style="list-style-type: none"> ○ Correspondence, ○ Phone request, or ○ Face to face request 		<p>appropriate letter). See IRM 5.19.1.2.5, Balance Due Outgoing Correspondence Guidelines.</p> <ol style="list-style-type: none"> 3. Document AMS.
<ul style="list-style-type: none"> ○ Form 433-D, Installment Agreement, ○ Form 9465, Installment Agreement Request (any revision date), ○ Form 433-H, Installment Agreement Request and Collection Information Statement ○ Correspondence, ○ Phone request, or ○ Face to face request 	<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> <p>NOTE: The payment amount need not be the same throughout the 72 months; it can be an IA with increasing payments provided the AAB (CC SUMRY) is full paid within 72 months,</p>	<ol style="list-style-type: none"> 1. Process as a SIA \$25,000 and under for the monthly payment amount proposed by the taxpayer. 2. Send Letter 2273C, Installment Agreement Accepted; Terms Explained, (or other appropriate letter). See IRM 5.19.1.2.5, Balance Due Outgoing Correspondence Guidelines. 3. Document AMS.
<ul style="list-style-type: none"> ○ Form 433-D, Installment Agreement, ○ Form 9465, Installment Agreement Request (revision 12-2011 or earlier), or ○ Correspondence 	<p>No monthly payment amount is proposed,</p>	<ol style="list-style-type: none"> 1. The proposal does not meet pending IA criteria. 2. Follow instructions in IRM 5.19.1.6.4.7.1, Cases Not Meeting Pending IA Criteria.
<ul style="list-style-type: none"> ○ Phone request, or ○ Face to face request, 	<p>No monthly payment amount is proposed,</p>	<ol style="list-style-type: none"> 1. The proposal does not meet pending IA criteria. 2. Inform the taxpayer that their IA request cannot be processed without a proposed amount.

		<p>Advise them of the minimum SIA monthly payment amount we can accept.</p> <ul style="list-style-type: none"> ▪ If the taxpayer proposes or agrees to a monthly payment amount that meets SIA criteria, grant the SIA. ▪ If the taxpayer proposes a monthly payment that will not full pay within 72 months, but does meet the CSED, grant the IA following NSIA procedures. Obtain managerial approval as required in IRM 5.19.1.6.4.8, IA Managerial Approval. <p>EXCEPTION: AM employees, see IRM 5.19.1.3.3, Referrals and Redirect for AM Employees.</p> <ul style="list-style-type: none"> ▪ If the taxpayer proposes a monthly payment amount that does not meet the CSED, request financial information. <p>EXCEPTION:</p>
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		<p>AM employees, see IRM 5.19.1.3.3, Referrals and Redirect for AM Employees.</p> <p>a. If the taxpayer immediately (verbally or by EEFax during the phone contact) supplies the financial information and an NSIA or PPIA can be granted, process it accordingly. See IRM 5.19.13, Campus Procedures for Securing Financial Information. Obtain managerial approval as required in IRM 5.19.1.6.4.8, IA Managerial</p>
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		<p>Approval.</p> <p>b. If you cannot secure the financial information immediately (verbally or by EEFax during the phone contact), follow the instructions in paragraphs (3)-(6) below.</p> <p>3. If the taxpayer meets all Pending IA criteria, including a proposed monthly payment amount, input TC 971 AC 043. See IRM 5.19.1.6.4.7, Pending IA Criteria.</p> <p>4. Send Letter 484C, Collection Information Statement Requested (Form 433-F /433D); Inability to Pay, to the taxpayer.</p> <ul style="list-style-type: none"> ▪ Ask the taxpayer to complete and submit Form 433-F, Collection/Information Statement, within 30 days from the date of the letter. Enclose Form 433-F, Collection/Inform
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		<p>ation Statement.</p> <ol style="list-style-type: none"> 5. Allow the taxpayer time to submit financial information. See IRM 5.19.1.6.4.7.2, Requests Meeting Pending IA Criteria. 6. Document AMS.
<ul style="list-style-type: none"> ○ Form 9465, Installment Agreement Request (revision 12-2012 or later) (or Form 9465-FS, Installment Agreement Request), or ○ Form 433-H, Installment Agreement Request and Collection Information Statement 	<p>No monthly payment amount is proposed,</p>	<ol style="list-style-type: none"> 1. Establish an IA, using the minimum monthly payment amount to meet SIA \$25,000 and under criteria. 2. Send Letter 2274C, Your Request For Installment Agreement Has Been Granted. See IRM 5.19.1.2.5, Balance Due Outgoing Correspondence Guidelines. <ul style="list-style-type: none"> ▪ Provide the terms of the IA granted. ▪ Inform them if they cannot pay the minimum monthly payment amount, they should complete and submit Form 433-F, Collection/Information Statement. Enclose Form 433-F, Collection/Information Statement. 3. Document AMS.
<ul style="list-style-type: none"> ○ Form 433-D, Installment Agreement, ○ Form 9465, Installment Agreement Request (any revision date), 	<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.

<ul style="list-style-type: none"> ○ Form 433-H, Installment Agreement Request and Collection Information Statement ○ Correspondence, ○ Phone request, or ○ Face to face request 		<p>3. Document AMS.</p>
<ul style="list-style-type: none"> ○ Form 433-D, Installment Agreement, ○ Form 9465, Installment Agreement Request (any revision date), ○ Form 433-H, Installment Agreement Request and Collection Information Statement ○ Correspondence, ○ Phone request, or ○ Face to face request 	<p>A monthly payment amount is proposed that does not meet CSED and the taxpayer has provided financial information (if required).</p> <p>EXAMPLE: Completed Form 433-F, Collection/Information Statement, or Form 433-H, Installment Agreement Request and Collection Information Statement.</p>	<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 to determine if 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 the proposed 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 the proposed NSIA or 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.
<ul style="list-style-type: none"> ○ Form 433-D, Installment Agreement, ○ Form 9465, Installment Agreement Request (any revision date), ○ Correspondence, ○ Phone request, or ○ Face to face request 	<p>A monthly payment amount is proposed that does not meet CSED and the taxpayer has not provided financial information (if required).</p>	<p>1. If speaking with the taxpayer, inform them that their IA request cannot be processed without further information. Advise them of the minimum SIA monthly payment amount we can accept.</p> <ul style="list-style-type: none"> ▪ If the taxpayer agrees to a monthly payment amount that meets SIA criteria, grant the SIA. ▪ If the taxpayer does not agree to a monthly payment amount that meets SIA criteria, but counter-proposes a monthly payment that does meet the CSED, grant the IA following NSIA procedures. Obtain managerial approval as required in IRM 5.19.1.6.4.8, IA Managerial Approval. <p>EXCEPTION: AM employees, see IRM 5.19.1.3.3, Referrals and</p>

		<p>Redirect for AM Employees.</p> <ul style="list-style-type: none"> ▪ If the taxpayer does not agree to a monthly payment amount that meets the CSED, request financial information. <p>EXCEPTION: AM employees, see IRM 5.19.1.3.3, Referrals and Redirect for AM Employees.</p> <p>EXCEPTION: If the balance is less than deferral levels per IRM 5.19.1.2.6.1, Tolerance and Deferral - All Employees, then close the case using deferral procedures.</p> <p>NOTE: If working correspondence, request financial information. See paragraph b) below.</p> <ul style="list-style-type: none"> a. If the taxpayer immediately (verbally or by EEFax during the phone contact) provides the financial information, process it accordingly. See
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		<p>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> <p>2. Input TC 971 AC 043. See IRM 5.19.1.6.4.7, Pending IA Criteria.</p> <p>3. Send Letter 484C, Collection Information Statement Requested (Form 433-F /433D); Inability to Pay, to the taxpayer.</p> <ul style="list-style-type: none"> ▪ Include the minimum SIA monthly payment amount we can accept. ▪ Inform them if they cannot pay the minimum monthly payment amount, they should complete and submit Form 433-F, Collection/Inform ation Statement. Enclose Form 433-F, Collection/Inform
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		<p>ation Statement.</p> <ul style="list-style-type: none"> ▪ Ask the taxpayer to respond with the requested information within 30 days from the date of the letter. <p>4. Allow the taxpayer time to respond with the requested information. See IRM 5.19.1.6.4.7.2, Requests Meeting Pending IA Criteria.</p> <p>5. Document AMS, including the initial payment amount requested.</p>
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REMINDER: The first monthly payment should be at least the amount of the applicable user fee when the proposed payment amount is less than the user fee; subsequent payments revert to the requested payment amount.

NOTE: If the taxpayer will make a Voluntary Lump Sum Payment (VLSP), see IRM 5.19.1.6.4.21, VLSP.

4. For NSIA accounts of more than \$10,000, make a NFTL determination. 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 for SIAs over \$25,000 and NSIAs.

IRM 5.19.1.6.4.5, Account Statuses Affecting IAs Revised and reorganized paragraph (8).

8. All balance due modules **must** be included in the IA. Research IDRS and check for any balance due modules not current on IDRS (ST 23 or ST 53); these modules may have fallen off the TIF. IDRS will only include active TIF modules when an IA is input. Take the following actions if inactive ST 23 or ST 53 modules are involved that must be brought back to the TIF.

NOTE: You **must** input the IA before you CC MFREQ or the computer will not allow the CC IAGRE input.

- a. If inactive ST 53 accounts are involved resulting from a TC 530, input a TC 531 to reverse the TC 530. See IRM 5.19.17.2.12, Reversal of CNC Status.
- b. If inactive ST 23 accounts are involved, no additional steps are necessary.
- c. If the account includes other modules that are already active on the TIF, input the IA using ALN XX32 with an assessment indicator "1", and input a history on AMS (CC ENMOD if AMS not available) such as "IA30200812", allowing the module to be included without defaulting the IA.
- d. Then input CC MFREQ "C" to restore the inactive ST 53 and/or ST 23 modules.
- e. For all functions, except ACS, if only inactive ST 23 or ST 53 modules are present, input CC MFREQ to reactivate them. Input TC 971 AC 043 to the ST 23 and ST 53 modules, and TC 531 on the ST 53 modules. Hold the IA request until the module is returned to IDRS, usually two cycles and then input the IA. See IRM 21.3.5.4.2.1.1, Preparing an e-4442/4442, See IRM 5.19.1.6.4.7, Pending IA Criteria.
- f. ACS takes all actions leading up to establishing the IA on IDRS, including financial statement processing and managerial approval when required.
- g. ACS and CSCO take the following actions:

If ...	Then ...
<p>ACS call sites receive an IA request and the only modules involved are in ST 23 or 53 (no balance due modules on IDRS)</p> <p>EXCEPTION: If ACSS receives correspondence with modules only in ST 23, 24 or 53, follow Steps "a" through "d" (do not route to CSCO), and follow the "Then" box below for processing.</p>	<p>ACS takes the following actions:</p> <ol style="list-style-type: none"> a. Input CC MFREQ. b. Input TC 971 AC 043. c. Inputs TC 531 if applicable. d. Documents all pertinent information regarding the IA request in AMS comments including: TIN, Taxpayer name, Tax years, Terms and conditions of the IA, and the date of CC MFREQ and/or TC 531 input. e. Sends Form 4442, Inquiry Referral, with action taken (CC MFREQ or TC 531) to the appropriate CSCO Operation.
<p>CSCO receives Form 4442, Inquiry Referral, with CC MFREQ or TC 531 information</p>	<p>CSCO and ACSS take the following actions:</p>

	<ul style="list-style-type: none"> a. Suspends request and review for IDRS update two cycles after the IDRS input. b. If the account is on IDRS, input the IA per comments on AMS, send letter, and destroy the Form 4442, Inquiry Referral. c. If the account is not present on IDRS, hold for one additional cycle. d. If the account is not present on IDRS after one additional cycle, verify the CC MFREQ or TC 531 was input correctly. e. If required, re-input and hold for the account to appear on IDRS. <p>REMINDER: Control the case if more than 30 days from IRS received date and notify the customer.</p>
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IRM 5.19.1.6.4.6, IA Payment Methods and User Fees (UF) Overview Revised title of IRM reference: IRM 5.19.1.2.7.1, Taxpayer Responsibilities - When Submitting Payments by Check or Money Order, to last bullet under paragraph (1). Revised number of allowable days for short term payment plan to 180 to paragraph in table under paragraph (11).

1. The following IA payment methods are available for the taxpayer:
 - A **DDIA** is an IA where a taxpayer authorizes the IRS to request an electronic transfer of funds from their checking account or shared draft account to the IRS and is withdrawn on the same date every month. If the taxpayer maintains a checking account, encourage him or her to take advantage of a direct debit IA. See IRM 5.19.1.6.4.13, *DDIA*.
 - A **PDIA** is an IA whereby a taxpayer authorizes their employer to send a specific amount to the IRS each pay period. If the taxpayer does not agree to a direct debit IA but is employed, encourage him or her to take advantage of the payroll deduction agreement. See IRM 5.19.1.6.4.14, *Form 2159, Payroll Deduction Agreement*.
 - **IRS Direct Pay** is a payment application available to IMF taxpayers through IRS.gov. It is a free service that allows taxpayers to make electronic payments directly to the IRS from their checking or savings accounts. See IRM 21.2.1.48.1, *IRS Direct Pay*, for further information.
 - **EFTPS** is a system designed to utilize Electronic Funds Transfer (EFT) to pay all federal taxes. See IRM 21.5.7.4.7.14, *Electronic*

Federal Tax Payment System (EFTPS) and IRM 21.2.1.47, Electronic Federal Tax Payment System (EFTPS).

- **IRS PayNearMe** is a new payment option available to taxpayers through <https://www.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 PayNearMe - Paying with Cash at a Retail Partner*.
- Taxpayers may use credit cards to make IA payments to the United States Treasury by phone or internet. See IRM 21.2.1.48.5, *Credit or Debit Card Payments (Pay by Phone or Internet)*.
- Taxpayers can make payment by check or money order. See IRM 5.19.1.2.7.1, *Taxpayer Responsibilities - When Submitting Payments by Check or Money Order*.

11. There are few instances when a user fee is waived. The user fee cannot be waived based on an individual decision from an IRS employee. The fee must be charged on all IAs except instances cited in the table below. When waiving the fee, enter a narrative on AMS.

If ...	And ...	Then ...
A Low-Income taxpayer agrees to DDIA,	The DDIA is established on or after 4/10/2018,	Waive the origination user fee.
The taxpayer requests to revise a payment date or a payment amount meeting SIA criteria; no CIS is required,	The account is in ST 60 or 63,	Waive the reinstatement user fee.
The taxpayer requests to add an additional liability to the IA,	The AAB (CC SUMRY), is less than deferral ; for deferral levels: see IRM 5.19.1.2.6.1, <i>Tolerance and Deferral - All Employees</i> ,	Waive the reinstatement user fee; the computer automatically includes these balances without defaulting the IA or charging a user fee if the taxpayer does not contact us.
The taxpayer requests to add an additional liability to the IA,	Full payment of the IA is only extended by two additional payments at the current monthly amount, OR the new balance due is \$200 or less,	Waive the reinstatement user fee.

The IA was transferred from another campus due to an address and CLC code change,	Intentionally left blank	Waive the reinstatement user fee.
The taxpayer requests a Short Term Payment Plan for up to 180 days; the taxpayer is not requesting to make monthly payments. This is not an IA; therefore, no user fee is charged,	Intentionally left blank	No fee is due, waive the origination user fee; see Exhibit 5.19.1-11, <i>IA User Fee Codes</i> .
The IA was erroneously defaulted by IRS,	Intentionally left blank	Waive the reinstatement user fee.
The IA is reinstated after a bankruptcy is closed,	Intentionally left blank	Waive the reinstatement user fee.
The taxpayer had an IA established prior to entering a combat zone and now exited the Combat Zone,	Intentionally left blank	Waive the reinstatement user fee.
Converting an IA to a DDIA,	Intentionally left blank	Follow IRM 5.19.1.6.4.6.3, <i>User Fee Payment Transfer/User Fee Abatements</i> .

IRM 5.19.1.6.4.7, Pending IA Criteria Revised reference under paragraph (2), added guidance in paragraphs (e) and (f), and added Caution.

2. To qualify for a pending IA, a taxpayer must meet the following criteria:
 - a. Provide information sufficient to identify the taxpayer, generally the taxpayer's name and TIN.

NOTE: If a taxpayer furnishes their name, but no TIN, and the taxpayer's identity can be determined, identify as a pending IA if all other information is made available and the taxpayer is current in filing.

CAUTION: If the taxpayer account is assigned to a field revenue officer (ST 26), follow procedures for forwarding case to the revenue

officer in IRM 5.19.1.3.2(9), For All Employees. **DO NOT** take any other actions on the account.

- b. Identify or determine the tax liability to be covered by the IA.
- c. Propose a monthly or other periodic payment of a specific amount.

EXCEPTION: If a Form 9465, Installment Agreement Request (revision 12-2012 or later), (or Form 9465-FS , Installment Agreement Request), is submitted with no dollar amount specified (and all other criteria met), then a SIA \$25,000 and under can be established.

- d. Is in compliance with all filing requirements, both individual and business. For research procedures for full compliance check: see IRM 5.19.1.4.4.1, Full Compliance Check.

NOTE: Requests that meet the above criteria will be identified as pending IAs even if taxpayers are not in compliance with estimated (ES) payment requirements or Federal Tax Deposit (FTD) requirements, unless the procedures in IRM 5.19.1.6.4.7.2.1, Solely to Delay, apply.

- e. Not be proposing an IA for a Restitution Based Assessment (RBA). See IRM 5.19.1.5.15, Criminal Restitution Assessments.
- f. IA is processable (*unless* the IA request meets Guaranteed IA criteria; see IRM 5.19.1.6.4(8), IAs). An IA is not considered to be "pending" until it has been accepted for processing. See Treas. Reg. 301.6159-1(b)(2). This means that the taxpayer is not already pursuing another case resolution alternative. If so, an IA request is not processable, and it is **not** a "pending" IA request.
 - o A request for an IA on post-petition liabilities is non-processable when a taxpayer is in bankruptcy, See IRM 5.19.1.5.2.2, Insolvency - Short Term Payment Plans/IA Requests on Post-Petition Periods.
 - o A request for an IA on OIC liabilities is non-processable. See IRM 5.19.1.3.6(13), For Other Account Issues Requiring Referrals or Redirect, and IRM 5.19.17.3, Offer in Compromise (OIC) Procedures.

CAUTION: Identify if there is a pending IA (TC 971 AC 043) already present on the tax period(s) to be covered by the IA. If there is a pending IA already present, determine if it is still applicable or requires a reversing transaction. **Do not** input an additional TC 971 AC 043 to a pending IA module (unreversed TC 971 AC 043 already present).

IRM 5.19.1.6.4.7.2.1, Solely to Delay Added new subsection moved from IRM 5.19.1.6.4.9, IA Rejection Criteria.

- 1. IA requests deemed solely to delay collection action are not processable and do not qualify as pending. Thus, there are neither any independent reviews

nor any appeal rights associated with such requests. Managerial approval is **required**. **Do not** input a TC 971 AC 043. Follow procedures in paragraph (4) below for actions to take when advising the taxpayer the IRS will not process their request. The following requests for an IA are included in this category:

- The taxpayer repeatedly defaults on their IA and requests a new IA or reinstatement without any change in circumstances.

EXAMPLE: The taxpayer continuously makes none, one or two payments and defaults, subsequently requesting reinstatement.

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.

EXAMPLE: Examples of extraordinary circumstances include, but are not limited to: a chronic health condition, or an unanticipated interruption in employment.

- The taxpayer request was rejected and they submit a second request without addressing the changes, information, tax returns, etc.
- The request is unreasonable and does not reflect the taxpayer's ability to pay, or nominal amount is requested (\$1 per month), or made without reference to their true ability to pay with no financial information supporting the request.

NOTE: Do not classify as a "solely to delay" IA if the taxpayer is experiencing an extraordinary circumstance.

2. Take the following actions when advising taxpayers the IRS will not process their IA request in paragraph (3) above:
 - a. Send Letter 2272C, Installment Agreement Cannot Be Considered/Extension of Time to Pay Cannot be Considered, to advise the taxpayer we will not process the request.

REMINDER: Do not include the paragraph for appeal rights.

NOTE: FA will inform the taxpayer verbally the IA will not be processed. If not a face-to-face interview, send an FA-prepared letter and no appeal rights are given.

If ...	Then ...
Notice Status Accounts,	Input CC STAUP 2205 and input history on AMS: "Agreement request is solely to delay collection, IAREJ, no appeal rights" and provide an explanation.
ACS/ACSS,	Allow 45 days for response. Assign case: <ul style="list-style-type: none"> ▪ "TOE3" if levy sources are available and LT11, Final Notice -- Notice of intent to levy and your notice of a right to a hearing (sent certified,

	<p>return receipt requested), was issued</p> <ul style="list-style-type: none"> ▪ "TOE2" if levy sources are available and LT11, Final Notice -- Notice of intent to levy and your notice of a right to a hearing (sent certified, return receipt requested), was not issued. <p>Input history on AMS: "Agreement request is solely to delay collection, IAREJ, no appeal rights" and provide an explanation.</p>
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IRM 5.19.1.6.4.9, IA Rejection Criteria Deleted and moved paragraphs (3) and (4) to new subsection IRM 5.19.1.6.4.7.2.1, Solely to Delay.

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.

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

EXAMPLE: Taxpayer owes more than \$25,000, but is unwilling or unable to enter into either a DDIA or PDIA to meet SIA over \$25,000 criteria, and fails to provide requested financial information.

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 5.19.1.6.4.10, Proposal to Reject IA to Independent Review Added table to paragraph (4).

4. Forward the completed Form 12233, Request for Installment Agreement - Independent Review Prior to Rejection, using the table below:

Function...	Then...
ACSS, CSCO, & FA,	Forward the completed Form 12233, Request for Installment Agreement - Independent Review Prior to Rejection, with attachments to the Independent Reviewer in your site.
ACS,	Upload the completed Form 12233, Request for Installment Agreement - Independent Review Prior to Rejection, with attachments, to the Campus Collection Independent Review Consolidated SharePoint (if available). REMINDER: All documentation uploaded must be 508 Compliant.

IRM 5.19.1.6.4.11, Rejected IA Suspense File Updated instructions in paragraph (7) and reference in paragraph (8)(c).

7. Each week, purge the cases from the rejected IA file having exceeded the 60-day suspense period. Destroy the Form 12233, Request for Installment Agreement- Independent Review Prior to Rejection, and all attachments.

Input TC 972 AC 043 via CC REQ77 /CC FRM77 to reverse any unreversed TC 971 AC 043. The date of the reversing transaction (TC 972 AC 043) should be thirty (30) days from the date the rejection was communicated to the taxpayer (such as the date of the Letter 2272C, Installment Agreement Cannot be Considered/Extension of Time to Pay Cannot be Considered).

EXCEPTION: If research indicates the case was referred to Appeals or someone is working the case, do not destroy the Form 12233, Request for Installment Agreement- Independent Review Prior to Rejection, and attachments, or reverse the TC 971 AC 043. Instead, forward the case file to the controlling employee or function.

EXCEPTION: If an IA was granted during the 60 day suspense period, it is **not** necessary to input TC 972 AC 043.

8. For ACS cases, work the R6 inventory, for ACSS work the S5 inventory. Proceed with next case processing or work inventory lists, as appropriate. Proceed with collection action:
 - a. If levy sources are available and a LT11 , Final Notice -- Notice of intent to levy and your notice of a right to a hearing (sent certified, return receipt requested), was previously issued for all modules, reassign the case "TOE3, 21,LEVY".
 - b. If levy sources are available and no LT11 , Final Notice -- Notice of intent to levy and your notice of a right to a hearing (sent certified, return receipt requested), was previously issued, issue LT11 , Final Notice -- Notice of intent to levy and your notice of a right to a hearing (sent certified, return receipt requested), or

REMINDER: See IRM 5.19.5.12, Notification of Third Party Contact, for third party contact notification requirements.

- c. If no levy sources are available, reassign the case "TOI4" and follow procedures in IRM 5.19.5.8.2.5, I4 – Closing the Case.

IRM 5.19.1.6.4.13.1, DDIA - Form 433-D, Installment Agreement, and Form 9465, Installment Agreement Request Update reference in paragraph (2).

2. Instruct the taxpayer to send a signed copy of the new or updated request to the appropriate site per IRM 5.19.1.6.4.13(8)-(9). All functions can accept a signed request for a new or revised DDIA by EEFax.

IRM 5.19.1.6.4.18, Payment Skips (Missed Payments) Revised language in paragraph (1) to clarify missed payment processing.

1. When an IA payment is due, IDRS searches for the money both before and after the due date. If the payment is missed but then a late payment is

received, IDRS can "restore" the IA so the taxpayer's skip is not used. If the taxpayer has not made a payment, the system may grant them one (1) automatic skip (30 days).

- a. Do not advise the taxpayer they may miss a payment or are permitted an automatic skip.
- b. A dishonored check does not "use" an allocated skip payment. A dishonored check may default the IA. See paragraphs (2) - (3) below.

IRM 5.19.1.6.4.19, Revision/Reinstatement of IAs Added exception to paragraph (2). Revised number of allowable days for short term payment plan to 180 throughout.

2. IAs are terminated for various reasons:
 - o Missed payments (usually the skipped payment and a second missed payment).
 - o New liabilities are not paid when due.

EXCEPTION: A GII automation tool may be used to add new liabilities to agreements that have been proposed for default via the IAAL process. See IRM 5.19.10.10, Installment Agreement Accounts List (IAAL).

- o Bad check.
 - o Taxpayer failed to provide financial update when requested.
3. If the taxpayer contacts IRS and requests a Short Term Payment Plan within up to 180 days, see IRM 5.19.1.6.3, Short Term Payment Plan Within 180 Days.
-
11. If setting up a new IA and your response is CC IAREV instead of CC IAORG, revise the review date three years. Input 156 cycles in the Review Agreement cycle field. If converting a Short Term Payment Plan of up to 180 days to an IA, re-set the skip indicator to 1.

EXCEPTION: If establishing a PPIA, follow associated procedures for establishing a review date; for additional information: See IRM 5.19.1.6.5, PPIA.

IRM 5.19.1.6.4.21, VLSP Revised number of allowable days for short term payment plan to 180 in paragraph (1). Updated 1st and 2nd Notes under paragraph (5) for clarity.

1. Normally, if the taxpayer calls or writes in indicating they cannot pay the amount due today or within 60 or 180 days, and the balance due exceeds either SIA \$25,000 and under criteria or SIA over \$25,000 criteria, a financial statement must be secured. However, the taxpayer may offer to make a VLSP to reduce the balance due to meet SIA criteria. In addition, the need for

a VLSP may also be identified through financial analysis for taxpayers who are being considered for NSIAs or PPIAs.

CAUTION: Do not establish an IA including a VLSP. The VLSP **must** be received and posted before the IA can be granted.

5. Inform the taxpayer if the VLSP is not received by the promised date, the IA will not be considered and provide WOEAs as applicable per IRM 5.19.1.7, Warning of Enforcement Action and Enforced Collection.
 - If the VLSP is received by the target date and the account now qualifies for SIA \$25,000 and under criteria, grant the IA as noted on prior AMS comments.

NOTE: If the taxpayer made the agreed VLSP to meet SIA \$25,000 and under criteria, but the account balance still exceeds \$25,000 because the VLSP was not applied as designated, honor the taxpayer's intent and grant the agreement following SIA \$25,000 and under criteria if the other requirements are met. Document AMS.

- If the VLSP is received by the target date and the account now qualifies for SIA over \$25,000 criteria, grant it.

NOTE: If the taxpayer made the agreed VLSP to meet SIA criteria, but the account balance still exceeds \$50,000 because the VLSP was not applied as designated, honor the taxpayer's intent and grant the agreement following SIA over \$25,000 criteria if the other requirements are met. Document AMS.

- If the VLSP is received as agreed by the target date and the account is a NSIA or PPIA, follow instructions in IRM 5.19.1.6.4, Installment Agreements (IAs), or IRM 5.19.1.6.5, PPIAs.
- If the VLSP is not received by the target date, send the case to Independent Review. See IRM 5.19.1.6.4.9, IA Rejection Criteria.

IRM 5.19.1.6.5.1, PPIA Requirements Added reference to paragraph (1)(a).

1. PPIAs requires that equity in assets be addressed; taxpayers are required to use equity in assets to pay liabilities; however, complete utilization of equity is not always required as a condition of a PPIA:
 - a. PPIAs may be granted for assessed and pre-assessed balances if the taxpayer cannot full pay within the Collection Statute Expiration Date (CSED). Financial analysis is required for PPIAs. See IRM 5.19.1.2.6.3, Installment Agreements, and IRM 5.19.1.2.6.4, Financial Analysis, for authority levels.

NOTE: Do not conduct financial statement processing on below deferral cases; therefore, PPIAs are not considered if the balance is # [REDACTED] #. See IRM 5.19.1.2.6.4), Financial Analysis.

IRM 5.19.1.6.5.2, Procedures for PPIA Revised both Examples in paragraph (4) for clarity.

4. If the taxpayer responds they are unable to borrow, but offers to pay an amount consistent with ability to pay, as determined by a financial review, and cites one of the criteria listed in paragraph (6) below, they may be granted a PPIA.

EXCEPTION: If real property equity exists, the case is referred to the field to consider seizure; see the PPIA TFRO Calculator http://serp.enterprise.irs.gov/databases/irm-sup.dr/e-acsg.dr/ppia_tfro_calculator.xls to assist in determining if a case meets the criteria for transferring to the field. Using taxpayer provided information, determine the equity in the property and refer to the field if the AAB (CC SUMRY) is at least \$50,000 and:

- The property is valued at \$100,000 or less and has equity of at least \$50,000.
- The property is valued at more than \$100,000 and has equity of at least \$50,000 and at least 30% of the value of the property.

EXAMPLE: Property value: \$120,000 & Equity: \$50,000 (41.7% is greater than 30%; 30% rule satisfied- refer to the field).

EXAMPLE: Property value: \$177,000 & Equity: \$50,000 (28.3% is less than 30%; 30% rule *not* satisfied- **do not** refer to the field).

NOTE: This referral requires manager approval before transferring to the field.

IRM 5.19.1.6.7, Mirroring Accounts Reorganized and revised for clarity throughout. Deleted repetitious content.

1. After a jointly filed balance due tax return is processed, and a MFT 30 account is on IDRS, both taxpayers are responsible for the liability, as well as any associated MFT 35 liability.
2. This section will help you recognize when it is appropriate to separate or "mirror" a joint account. You may also receive a request from a taxpayer for separate treatment from their spouse in order to have their own IA and/or CNC. Inform the taxpayer of this option, the benefits, and that once the account is "mirrored" for specified period(s) it will not be reversed.

3. If the action is agreed upon, the IRS will start the "mirroring" process on the primary taxpayer's account.
 - a. The MFT 30 account is "mirrored" into a MFT 31 account for each spouse, and
 - b. Any associated SRP MFT 35 liability is "mirrored" into a MFT 65 account for each spouse.

NOTE: Both taxpayers are liable for an MFT 35 liability associated with a jointly filed return. After January 1, 2016, Individual SRP modules (MFT 35) may be "mirrored" when applicable.

- c. Document in AMS the taxpayer was advised of the "mirroring" option (and that it cannot be reversed). If speaking with the taxpayer, document the response.

NOTE: The "mirror" assessment process is not to be confused with the MMIA or split assessments. For IA accounts that do not meet "mirroring" criteria, see IRM 5.19.1.6.6, Manually Monitored Installment Agreement, MMIA.

4. For back end "mirroring" procedures for IAs, see IRM 5.19.1.6.7.2, Back End Mirror Assessments Process for IA Closures.
5. For back end "mirroring" procedures for CNCs, see IRM 5.19.17.2.1.8.2, Back End Mirror Assessments Process for CNC Closures.

IRM 5.19.1.6.7.1, Front End Mirror Assessments Process for IA Closures Revised language in paragraph (3) referring to joint taxpayers as husband and wife to that of primary and secondary.

3. Employees should not automatically assume that assessments made against both the primary and secondary taxpayers for the same period are duplicates simply because they are for the same tax period. Before assessments are treated as duplicates, employees should **verify** that the Individual SRP assessments are for the **same** underlying liability (jointly filed Form 1040), and are **not** for separately filed Form 1040.

IRM 5.19.1.6.8, Online Payment Agreements (OPA) Revised number of allowable days for short term payment plan to 180 in paragraph (1) note.

1. OPA is a web application that taxpayers and tax practitioners may use to establish IAs via the internet. There are exclusion criteria preventing some individuals from establishing IAs through OPA; if the account meets exclusion criteria, the user is directed to call a toll-free number and is routed to CAS or ACS, depending on their account status.

NOTE: IRM 5.19.1.6.3, Short Term Payment Plan Within 180 Days, was recently updated to allow Short Term Payment Plans for up to 180 days,

regardless of status. Until the necessary programming changes can be made, OPA will only allow Short Term Payment Plans of up to 60 days on accounts with one or more modules in ST 22 or ST 24; and up to 120 days on accounts where all modules are in notice status.

IRM 5.19.1.6.8.2, OPA User Fees Deleted text in table, second bullet under (b). Updated second note below table under paragraph (2) concerning DDIA revisions to reflect OPA programming enhancements.

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,	<ul style="list-style-type: none"> 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 - (See IRM 5.19.1.6.4.6(13), IA Payment Methods and User Fees (UF) Overview) <ul style="list-style-type: none"> ▪ \$43 for IAs reinstated or restructured on December 31, 2018 or earlier. ▪ \$10 for IAs reinstated or restructured on January 1, 2019, or after. ▪ Low-Income DDIA reinstatement/restructuring (for IAs granted on 4/10/2018 or after) - \$ 0 (See note below table.) ▪ All other reinstatement/restructuring - <ul style="list-style-type: none"> ▪ \$89 for IAs reinstated or

		restructured on December 31, 2018 or earlier. <ul style="list-style-type: none"> ▪ \$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.

NOTE: OPA currently allows *partial* DDIA revisions. This includes changing a payment date or lowering the payment amount (the DDIA still must meet streamlined requirements). OPA currently does not allow for updating a routing or account number, increasing a payment amount, or changing an existing DDIA to a regular IA. The ability to make all types of DDIA revisions will be added to OPA in a future programming update. See IRM 21.2.1.57, Online Payment Agreement (OPA) for IMF Debts, and IRM 21.2.1.57.1, Online Payment Agreements for Certain BMF Debts, for a list of the types of revisions that can and cannot be made through OPA.

IRM 5.19.1.6.8.3.1, Taxpayer Problems With OPA Added reminder to table under paragraph (5) revising number of allowable days for short term payment plan to 180.

5. If the taxpayer is not able to use OPA to establish an installment agreement and expresses a concern about paying a higher user fee, then advise them of the following:

Advise ...
To <i>eliminate</i> the user fee, qualified taxpayers can set up a short-term agreement to a Short Term Payment Plan of up to 120 days or less. This can be done using the OPA application.
REMINDER: If the taxpayer requests to full pay within 121 - 180 days, see IRM 5.19.1.6.3, Short Term Payment Plan Within 180 Days.
If the taxpayer needs an installment agreement, the IRS is required to charge a user fee (the user fee structure is based on the IRS's cost of providing each type of installment agreement and the taxpayer's income level).

IRM 5.19.1.7, Warning of Enforcement Action and Enforced Collection Updated reference in note under paragraph (2).

1. Warn the taxpayer of enforcement action if the account is in ST 22, and ensure they understand the full ramifications of the action. Document and specify the WOEAs in comments.

EXCEPTION: If a taxpayer contacts ACS after a WOEAs is given, and there is no new commitment made by the taxpayer, there is no requirement for WOEAs again.

EXAMPLE: A taxpayer promises to submit financial statement substantiation by a specific date, then calls back only to confirm the address to which the substantiation must be mailed. No WOEAs is required as there has been no change to the taxpayer's commitment.

NOTE: No WOEAs is necessary if the total balance including accruals is below tolerance criteria. See IRM 5.19.1.2.6.1, Tolerance and Deferral - All Employees.

IRM 5.19.1.8, DDIA Monitoring Procedures Updated paragraph (5), including hyperlinks.

5. DDIA's are subject to the same requirements as other IAs. Input of all DDIA requests (including the procedures in IRM 5.19.1.8, DDIA Monitoring Procedures, through IRM 5.19.1.8.6.1, Requests to Skip a Direct Debit Installment Agreement (DDIA) Payment) are restricted to the CSCOs, ACS, ACSS and CCP operations and may be received from the following sources:
 - o Customer Service
 - o Revenue Officers
 - o Examination
 - o AUR

IRM 5.19.1.8.4, Perfecting DDIA's Updated row 6 of table under paragraph (3).

3. If the DDIA request is incomplete, take the following actions:

If ...	And ...	Then ...
A signature, bank account, or transit number is missing,	The account is in ST 60,	Send the taxpayer a letter requesting they resubmit a signed request EXAMPLE: Letter 1961C, Direct Debit Installment Agreement (Form 433-D) Processing problems/Form 433-D incomplete.
A signature, bank account, or transit number is	The account is in ST 22 or 26,	Send request back to the originator to issue the taxpayer a letter requesting the missing information and establish a regular IA if the taxpayer provided the

missing,		information needed and no additional information is needed.
A signature, bank account, or transit number is missing,	The account is in Notice Status,	<ol style="list-style-type: none"> 1. Establish a regular IA, see IRM 5.19.1.6.4, Installment Agreements (IAs) 2. Send Letter 2273C, Installment Agreement Accepted; Terms Explained, (or other appropriate letter); including a paragraph advising the taxpayer what is needed to convert the IA to a DDIA. See IRM 5.19.1.2.5, Balance Due Outgoing Correspondence Guidelines.
A payment amount and/or date is missing and AMS reflects the missing information,	No other information is required,	Input the DDIA with information from AMS.
A payment amount and/or date is missing and AMS does not reflect the missing information,	Account is already in ST 60,	Convert to a DDIA, using the existing payment and date. CAUTION: Make any necessary adjustments to the user fee per IRM 5.19.1.6.4.6.3, User Fee Payment Transfer/User Fee Abatements.
A payment amount and/or date is missing and AMS does not reflect the missing information	No IA is established and account is \$25,000 or less	<ol style="list-style-type: none"> 1. Follow IRM 5.19.1.6.4.1, Determining Appropriate IA 2. If the date is missing, follow IRM 5.19.1.6.4.12(2), Input of IA.
Required financial statement is missing and/or the payment amount on the AMS financial screen does not correspond with the DDIA payment request	In ST 60, 22 or 26	<ul style="list-style-type: none"> ○ ST 60 -Do not convert IA to DDIA; reject DDIA request and inform the taxpayer to resubmit with the currently monthly IA payment already established. <p>EXCEPTION: If the proposed DDIA payment amount is higher than the monthly payment amount indicated on the AMS financial screen, or the proposed DDIA meets</p>

		<p>Streamlined IA criteria (and financial information is no longer required), establish DDIA with new monthly payment amount.</p> <ul style="list-style-type: none"> ○ ST 22 - return to originator. ○ If request meets pending IA criteria input TC 971 AC 043 and ○ Send letter requesting the taxpayer complete: <ul style="list-style-type: none"> ▪ Form 433-F, Collection/Information Statement, and ▪ Form 433-D, Installment Agreement or Form 9465, Installment Agreement Request. ○ If request does not meet pending IA do not input TC 971 AC 043 and follow second bullet under ST 22 procedures above. ○ ST 26 - Forward to assigned RO.
<p>Required financial statement is missing and/or the payment amount on the AMS financial screen does not correspond with the DDIA payment request,</p>	<p>In Notice Status,</p>	<ol style="list-style-type: none"> 1. If the request meets pending IA criteria, see IRM 5.19.1.6.4.7, Pending IA Criteria. 2. If the request does not meet pending IA criteria see IRM 5.19.1.6.4.7.1, Requests Not Meeting Pending IA Criteria, send letter and include the Form 433-D, Installment Agreement or Form 9465, Installment Agreement Request. <p>EXCEPTION: If the proposed DDIA payment amount is higher than the monthly payment amount indicated on the AMS financial screen, or the proposed DDIA meets Streamlined IA criteria (and financial information is no longer required), establish DDIA with new monthly payment amount.</p>

IRM 5.19.1.8.6.1, Requests to Skip a Payment Changed title to Requests to Skip a Direct Debit Installment Agreement (DDIA) Payment.

Requests to Skip a Direct Debit Installment Agreement (DDIA) Payment

Exhibit 5.19.1-1 Acronyms, Explanations and Command Codes for IRM 5.19.1 Changed title to Acronyms and Explanations for IRM 5.19.1, updated acronym table, and moved Command Codes table to Exhibit 5.19.1-2, Command Codes for IRM 5.19.1.

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
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	User Fee

(Code)	
UNAX	Unauthorized Access
VITA	Volunteer Income Tax Assistance
W&I	Wage and Investment Division
WEOA	Warning of Enforcement Action

Exhibit 5.19.1-2, Command Codes for IRM 5.19.1 Changed title to Command Codes for IRM 5.19.1, and added content moved from Exhibit 5.19.1-1.

The following table lists the various IDRS Command Codes (CC) used in the Balance Due process and used throughout this IRM:

Command Code	Purpose
ASGNB and ASGNI	<p>These CCs have five functions used with accounts present on the Taxpayer Information File (TIF); for additional information, see IRM 2.4.27, Command Code ASGNI /ASGNB <i>formerly</i> <i>TSIGN</i>. These functions include:</p> <ul style="list-style-type: none"> a. Controlling and updating taxpayer delinquent account (TDA) and taxpayer delinquent investigation (TDI) assignment numbers, b. Posting Notice Codes for subsequent processing by weekly analysis, c. Posting Alpha Case Codes for subsequent processing by weekly analysis, d. Posting Determined Grade Levels for subsequent processing by weekly analysis, and e. Requesting a printed TDI assignment.
BNCHG	CC BNCHG updates taxpayer entity information; for additional information, see IRM 2.4.9, Command Codes ENREQ, INCHG, IRCHG, BNCHG and BRCHG.
BRTVU	This CC is a terminal response displaying BMF return information and Numerical List of Section Titles for IDRS Terminal Responses; for additional information. See IRM 2.3.57, Command Code BRTVU.
DOALL	CC DOALL allows one to initiate one or more actions on an account; for additional information, see IRM 2.4.34, Command Code DOALL.
ENMOD	This CC provides the name, address and other entity information from input of the taxpayer identification number (TIN); for additional information, see IRM 2.3.15, Command Code ENMOD.

ENREQ	A CC with a blank definer is keyed in after a response to CC ENMOD indicates that the entry is on file. CC with definer R is keyed in after response to CC ENMOD indicates the entry is on the filer; for additional information, see IRM 2.4.9, Command Codes ENREQ, INCHG, IRCHG, BNCHG and BRCHG.
ERINV	Command Code ERINV is used to research a DLN or TIN on the ERS Control File. See IRM 21.4.1.4.1.2.5, Researching Rejected Returns with Command Code (CC) ERINV.
IADFL, IADIS, IAGRE, IAORG, IAPND, and IAREV,	These CCs are used for IA processing; for additional information, see IRM 2.4.30, Command Codes IAGRE, IAORG, IAPND, IAREV, IADFL, and IADIS.
IMFOL	Individual Master File On-Line; for additional information, see IRM 2.3.51, Command Code IMFOL.
INCHG	See CC ENREQ CCs above for information on this CC.
INOLE S	This CC is used as a research tool to display the entity information on the National Account Profile (NAP); the NAP includes extensive MF entity information for all taxpayers on the IMF, BMF (Social Security Number (SSN) and Employer Identification Number (EIN)), and Employee Plan Master File (EPMF). There is also Social Security data (DM-1) and spouse cross-reference data; for additional information, see IRM 2.3.47, Command Codes INOLE, EOGEN, and SPARQ. CC INOLE displays MF entity data for a specific TIN.
IRCHG	See CC ENREQ information above.
IRPTR	CC IRPTR, with W as a definer, explaining the action, allows users to request online or hardcopy Information Returns Processing (IRP) transcripts from the Information Returns Master File (IRMF); for additional information, see IRM 2.3.35, Command Code IRPTR.
LEVY	A series of CCs used to research (CC LEVYS), update (CC LEVYE), and delete (CC LEVYD) levy sources from IDRS; for additional information, see IRM 2.4.31, Command Code LEVY.
REQ77	A CC used to request a format to input a transaction on Form 3177, Notice of Action for Entry on the Master Files/IDRS, or a related document; for additional information, see IRM 2.4.19, Command Codes REQ77, FRM77 and FRM7A.
RTVUE	A CC providing a display of line items transcribed from the Form 1040 series, and accompanying schedules

	and/or forms, as the returns are processed at the campuses; for additional information: See Document 6209, IRS Processing Codes and Information.
STAUP	A CC used to delay collection activity; for additional information, see IRM 2.4.28, Command Codes STAUP, STATI and STATB.
SUMRY	A CC for research on IDRS for all MF accounts; for additional information, see IRM 2.3.11, Command Codes TXMOD and SUMRY.
TELEA, TELEC, TELED, and TELER	A CC used to change telephone number information on the TIF; for additional information, see IRM 2.4.29, Command Codes TELEA, TELEC, TELED and TELER for Telephone Processing.
TSIGN	See CC ASGNI /CC ASGNB above.
TXMOD	See CC SUMRY above.

Exhibit 5.19.1-3, ACS Call Flow Revised and reorganized first two rows of the first table.

ACS employees taking incoming phone calls **must** use the following call flow:

Suggested Questions/Statements	Corresponding Research/Actions
<p><i>"This is Mr./Ms. _____. My ID number is _____. May I have the Taxpayer Identification Number you are calling about today? How may I help you?"</i></p>	<ol style="list-style-type: none"> 1. Greet the caller, ask for the TIN and why they're calling. See IRM 5.19.5.4.12(3), Telephone Techniques and Communication Skills. 2. Begin the disclosure process. Determine if IMF or BMF entity. <ol style="list-style-type: none"> a. If the account is IMF, complete disclosure per IRM 5.19.1.2.2, Disclosure Overview: Verifying Identity of Contact Party, and IRM 21.1.3.2.3, Required Taxpayer Authentication. b. If the account is BMF, complete disclosure per IRM 21.1.3.2.3(7), Required Taxpayer Authentication.

	<p>EXCEPTION: If a Spanish speaking caller is on the English line, transfer them to the Spanish line. See IRM 5.19.1.3.5(2), For All ACS Employees.</p> <p>REMINDER: If the caller needs a language interpreter other than Spanish, follow IRM 5.19.1.3.5.1(4), Multilingual Services.</p> <p>EXCEPTION: If the caller is an International taxpayer living abroad, provide the International number. See IRM 5.19.1.3.2.1(9), General Transfer and Referral Information, and IRM 5.19.19.1.2.1(9), General Information.</p> <ol style="list-style-type: none"> 3. Follow IRM 21.1.3.2.4, Additional Taxpayer Authentication, when appropriate. 4. If a third party caller is authorized on a Form 8821, Tax Information Authorization, see IRM 5.19.1.2.2.1, Instructions for Form 8821, Taxpayer Information Authorization. 5. Target the caller's question by paraphrasing to ensure you identified the issue.
<p><i>"May I place you on hold while I research your account?"</i></p>	<ol style="list-style-type: none"> 1. If you must place the taxpayer on hold while researching an inquiry, provide the reason for placing the taxpayer on hold, ask for permission and wait for a response. Advise the taxpayer of the promised wait time of no more than

	<p>five (5) minutes, and return to the taxpayer within that time frame. For further information, IRM 5.19.5.4.12(10), Telephone Techniques and Communication Skills.</p> <p>2. When researching the taxpayer's account, begin by reading the most current AMS History first.</p> <p>NOTE: If extensive history is available, try to target AMS History from the last six months.</p> <p>3. Determine if call is regarding a collection issue.</p> <ol style="list-style-type: none"> a. If not, transfer call per IRM 5.19.1.3, Referrals or Redirect. Generate a transfer PIN per IRM 5.19.1.2.2.3, Transfer Personal Identification Number (PIN) Generation, if appropriate. b. If yes, proceed with assisting the taxpayer.
<p><i>"Mr./Mrs. _____, my research shows you have filed all required returns."</i></p> <p><i>"Mr./Mrs. _____, my research shows that we have not received a return from you for tax year 2016. Can you file the return today?"</i></p> <p><i>"Mr./Mrs. _____, my research shows that no Estimated Tax Payments were received for tax year 2018. You stated that you did not know you</i></p>	<p>1. Complete Full Compliance Check. See IRM 5.19.1.4.4.1, Full Compliance Check. IAT Compliance Suite is recommended to perform this step.</p> <p>EXCEPTION: This step is not required if the case history shows a full compliance check was completed within the last 30 days.</p>

<p><i>were required to make them. I will mail Pub 505, Tax Withholding and Estimated Tax, to you. It will tell you how to make Estimated Tax Payments. By making these payments, you can ensure you pay sufficient tax through the year as you earn it."</i></p>	<ol style="list-style-type: none"> 2. Complete Cause and Cure and identify the cause of the liability. See IRM 5.19.1.4.4.3, Balance Due Taxpayer Education (Cause and Cure). IAT Compliance Suite is recommended to perform this step. <p>EXCEPTION: This step is not required if the case history shows cause and cure was previously documented and there are no new delinquencies.</p>
<p><i>"What is your best contact phone number?"</i></p>	<ol style="list-style-type: none"> 1. Ask the taxpayer for their best contact number. 2. For more information, see IRM 5.19.1.4.2, Taxpayer Information.
<p><i>"Thank you for holding while I researched your account."</i></p>	<ol style="list-style-type: none"> 1. When research has been completed, address research findings. <p>NOTE: If the taxpayer asks about Passport Certification, refer to IRM 5.19.25, Passport Program.</p> <p>NOTE: If the taxpayer is assigned to a PCA, refer to IRM 5.19.1.5.21, Private Debt Collection.</p> <p>NOTE: If the taxpayer is assigned to SCP, refer to IRM 5.19.1.3.5.3.7, Special Compliance Personnel (SCP) Calls.</p> <ol style="list-style-type: none"> 2. Follow Path A, Path B or Path C as appropriate for the taxpayer's account.

Exhibit 5.19.1-4, IDRS Input of Full Pay Agreements, 120 Days or Less, CC IAORG for AM/ACS/ACSS/CSCO/FA Changed the title to IDRS Input of Full Pay Agreements, 180 Days or Less, CC IAORG for AM/ACS/ACSS/CSCO/FA. Updated throughout to reflect change in Short Term Payment Plans from 120 to 180 days.

When inputting a Short Term Payment Plan within 180 days on an account for which there is no prior IA or Short Term Payment Plan within 180-day information on IDRS, CC IAGRE defaults to CC IAORG. Use the template and instructions below for correct input of Short Term Payment Plans within 180 days, or refer to Exhibit 2.4.30-3, Command Code IAORG.

IAORG XXX-XX-XXXX XXXX

1. AGREEMENT LOCATOR NO

2. AGREED BALANCE DUE > 3. <ZIP CD> 4. <LTR IND

5. >>PMT AMTS 6. USER FEE CD 7. USER FEE PAID

8. PAYMENT DATE > 9. ORIGINATOR CODE 10. PPIA IND 11. RUF1

12. >><PAYMENT DUE CYCLES 13. <UTMEP/REIM USER FEE

14. AGREEMENT REVIEW DATE> 15. <AGREEMENT ACCEPTANCE DATE

16. <ASSESS IND> 17. <AGRD SKIP

18. <REMIND SUP> 19. <REVIEW SUP> 20. <DFLT SUP

CR TIN><NC><ASSESS IND

CR TIN><NC><ASSESS IND

CR TIN><NC><ASSESS IND

**<EFT IND> <BK ACCT TYPE><BK CUSTOMER NAME
<BANK NUMBER><BK ACCT NUMBER> <CHECK DIGIT
<BANK NUMBER><BK ACCT NUMBER> <CHECK DIGIT
<PAYEE PRIM NAME
<PAYEE CONT NAME
<PAYEE CARE OF NAME
<PAYEE STREET
<PAYEE CITY ST ZIP**

1. AGREEMENT LOCATOR NO: ALN. Enter "9999".
2. AGREED BALANCE DUE: Auto-populated; no action necessary.
3. ZIP CD: Leave blank.
4. LETTER IND: Enter "N"; no systemic letter generates.

NOTE: Always use CC LETER to send confirmation Letter 681C, Proposal to Pay Later Accepted, manually.

5. PMT AMTS: Payment Amounts. Enter the full pay amount, per CC INTST, or the AMS Full Pay Calculator, in the first payment field. Leave the second and third payment amounts blank.
6. USER FEE CD: User Fee Code. For the correct user fee code; See Exhibit 5.19.1-11, IA User Fee Codes.

NOTE: Remember, Short Term Payment Plans are **not** IAs; therefore, these taxpayers are not liable for a user fee.

- 7. USER FEE PAID: Enter "W".
- 8. PAYMENT DATE: Enter the date the payment is due.

NOTE: Only "01" - "28" are valid dates. If the payment due date is the 29th through the 31st day of the month, enter "01".

- 9. ORIGINATOR CODE: Required entry. For the correct originator code; See Exhibit 5.19.1-10, IA Originator Codes.
- 10. PPIA IND: PPIA Indicator. Enter "0".
- 11. RUFI: Reduced User Fee Indicator (RUFI). Auto-populated; no action necessary. This field 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.

NOTE: Remember, Short Term Payment Plans are **not** IAs; therefore, these taxpayers are not liable for a user fee.

- 12. PAYMENT DUE CYCLES: Identifies the cycle the payment is due.
 - a. Determine the cycle of the actual full pay date.

NOTE: If using "01" for the Payment Date, because the true payment date is the 29th through the 31st of the month, enter the cycle in which the first of the next month falls.

- b. Enter this cycle for the first payment due cycle. Do not exceed 26 cycles from the current cycle.
 - c. Leave the second and third payment due cycles blank.
- 13. UTMEP/REIM USER FEE: Leave blank; not applicable for Short Term Payment Plan. (New field available 01/2019.)
- 14. AGREEMENT REVIEW DATE: Identifies the date the agreement will be reviewed. Leave blank; IDRS will determine the correct review date.
- 15. AGREEMENT ACCEPTANCE DATE: Current date is generated; no change is necessary.
- 16. ASSESS IND: Assessment Indicator. Indicates whether or not a new assessment will suspend the agreement.

If ...	Then ...
An anticipated assessment, such as Examination, AUR, or a current year return not yet posted, posts to IDRS within ten weeks for unassessed modules	Enter "1" NOTE: If entering "1", enter a history item on AMS recording pre-assessed modules and their balances to be included in the agreement

There are no anticipated assessments	Enter "0"
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17. AGRD SKP: Agreed Skip. Indicates whether or not the taxpayer can skip a payment. Enter "0". No skip is permitted on Short Term Payment Plans.
18. REMIND SUP: Suppress Reminder Notice indicator. Indicates whether or not the reminder notice should be suppressed. Enter "1".
19. REVIEW SUP: Review Suppression. Used to suppress the future review of the IA as described in item "13" above. Enter "1".
20. DFLT SUP: Default Notice Suppression. Indicates whether or not the default notice should be suppressed. Enter "1".

Exhibit 5.19.1-5, IDRS Input of Full Pay Agreements, 120 Days or Less, CC IAREV for AM/ACS/ACSS/CSCO/FA Changed the title to IDRS Input of Full Pay Agreements, 180 Days or Less, CC IAREV for AM/ACS/ACSS/CSCO/FA. Updated throughout to reflect change in Short Term Payment Plans from 120 to 180 days.

When inputting a Short Term Payment Plan within 180 days agreement on an account for which there is prior IA or Short Term Payment Plan within 180 days information on IDRS, CC IAGRE defaults to CC IAREV. Use the template and instructions below for correct input of Short Term Payment Plans within 180 days, or refer to the Exhibit 2.4.30-5, Command Code IAREV.

**IAREV XXX-XX-XXXX XXXX REV ACT> 1.<
2. AGREEMENT LOCATOR NO
3. AGREED BALANCE DUE> 4. <ZIP CD> 5. <LTR IND
6. >>PMT AMTS 7. USER FEE CD 8. USER FEE PAID
9. PAYMENT DATE> 10. ORIGINATOR CODE 11. PPIA IND 12. RUF
13. >><PAYMENT DUE CYCLES 14. <UTMEP/REIM USER FEE
15. AGREEMENT REVIEW DATE> 16. <AGREEMENT ACCEPTANCE DATE
17. <ASSESS IND> 18. <AGRD SKIP
19. <REMIND SUP> 20. <REVIEW SUP> 21. <DFLT SUP**

**CR TIN><NC><ASSESS IND
CR TIN><NC><ASSESS IND
CR TIN><NC><ASSESS IND**

**<EFT IND> <BK ACCT TYPE><BK CUSTOMER NAME
<BANK NUMBER><BK ACCT NUMBER> <CHECK DIGIT
<BANK NUMBER><BK ACCT NUMBER> <CHECK DIGIT
<PAYEE PRIM NAME
<PAYEE CONT NAME
<PAYEE CARE OF NAME
<PAYEE STREET
<PAYEE CITY ST ZIP**

1. REVIEW ACTION: Enter "1"
2. AGREEMENT LOCATOR NO: ALN. Enter "9999"
3. AGREED BALANCE DUE: Auto-populated; no action necessary.
4. ZIP CD: Leave blank
5. LETTER IND: Enter "N"; no systemic letter generates

NOTE: Always use CC LETER to send confirmation Letter 681C, Proposal to Pay Later Accepted, manually.

6. PMT AMTS:

If ...	Then ...
Full payment is due between 60 and 70 days	<ol style="list-style-type: none"> a. Use CC INTST or the AMS Full Pay Calculator to compute the payoff amount to the full pay date. b. Enter the payoff amount (including any applicable user fee amount) in the first payment amount field. c. Leave the second and third payment amount fields blank.
Full payment is due between 71 and 180 days	<ol style="list-style-type: none"> a. Enter \$25.00 in the first payment amount field. b. Use CC INTST or the AMS Full Pay Calculator to compute the payoff amount to the full pay date. c. Enter the payoff amount (including any applicable user fee amount) in the second payment amount field. d. Leave the third payment amount field blank.

7. USER FEE CD: User Fee Code. For the correct user fee code, see Exhibit 5.19.1-11, IA User Fee Codes.

NOTE: Remember, Short Term Payment Plans are not IAs; therefore, these taxpayers are not liable for a user fee.

EXCEPTION: If the account is ST 6X, and the required user fee is not yet paid, see IRM 5.19.1.6.4.19(8), Revision/Reinstatement of IAs

8. USER FEE PAID: Enter "W".
9. PAYMENT DATE: Enter the date the payment is due

NOTE: Only "01" - "28" are valid dates. If the payment due date is the 29th through the 31st day of the month, enter "01".

10. ORIGINATOR CODE: Identifies the originator of the agreement.

If ...	Then ...
Any module is in ST 6X	No action necessary.
No module is in ST 6X	Input the appropriate Originator Code. For the correct originator code; see Exhibit 5.19.1-10, IA Originator Codes.

NOTE: IDRS will not allow any entry in this field if any module is in ST 6X. IDRS will allow an entry in the field if no modules are in ST 6X and a new agreement is being entered.

11. PPIA IND: PPIA Indicator. Enter "0"

12. RUFI: Reduced User Fee Indicator (RUFI). Auto-populated; no action necessary. Identifies whether the taxpayer qualifies for a waiver or reimbursement of the Reduced User Fee Origination Amount. As of January 2008, taxpayers meeting the established low-income criteria are identified systemically. These taxpayers can be identified on:

- CC IADIS (RUFI = 1)
- CC ENMOD (Low-Income Indicator (LII) of 1)
- Approved Form 13844, Application For Reduced User Fee For Installment Agreements

NOTE: Remember, Short Term Payment Plans are **not** IAs; therefore, these taxpayers are not liable for a user fee.

13. PAYMENT DUE CYCLES: Identifies the cycle the payment is due.

If ...	Then ...
Full payment is due between 60 and 70 days,	<p>a. Determine the cycle of the actual full pay date.</p> <p>NOTE: If using "01" for the Payment Date, because the true payment date is the 29th through the 31st of the month, enter the cycle in which the first of the next month falls.</p> <p>b. Enter this cycle for the first payment due cycle.</p> <p>c. Leave the second and third payment due cycles blank.</p>
Full payment is due between 71 and 180 days,	<p>a. Determine the cycle of the actual full pay date, up to a maximum of 26 cycles.</p> <p>NOTE: If using "01" for the Payment Date, because the true payment date is the 29th through the 31st of the month, enter the cycle</p>

	<p>in which the first of the next month falls.</p> <p>b. If full payment is due:</p> <ul style="list-style-type: none"> ▪ In 71 through 98 days, subtract 4 cycles. ▪ In 99 through 120 days, subtract 8 cycles. ▪ In 121 through 150 days, subtract 12 cycles. ▪ In 151 through 180 days, subtract 16 cycles. <p>c. Enter result as the first payment due cycle.</p> <p>d. Enter the cycle of the actual full pay date as the second payment due cycle. Do not exceed 26 cycles from the current cycle.</p> <p>e. Leave the third payment due cycle blank.</p>
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14. UTMEP/REIM USER FEE: Leave blank; not applicable for Short Term Payment Plan. (New field available 01/2019.)
15. AGREEMENT REVIEW DATE: Identifies the date the agreement will be reviewed. Leave blank; IDRS will determine the correct review date.
16. AGREEMENT ACCEPTANCE: Current date is generated; no change is necessary.
17. ASSESS IND: Assessment Indicator. Indicates whether or not a new assessment will suspend the agreement.

If ...	Then ...
An anticipated assessment, such as Examination, AUR or a current year return not yet posted, will post to IDRS within ten weeks for unassessed modules	Enter "1" NOTE: If entering "1", enter a history item on AMS recording unassessed modules and their balances to be included in the agreement
There are no anticipated assessments	Enter "0"

18. AGRD SKP: Indicates whether or not the taxpayer can skip a payment. Enter "0". No skip is permitted on Short Term Payment Plans.

EXCEPTION: If the payoff date is more than 10 weeks from the current cycle, enter "1". This will allow a skip of the first payment(s) of \$25.00.

19. REMIND SUP: Suppress Reminder Notice indicator. Indicates whether or not the reminder notice should be suppressed. Enter "1".
20. REVIEW SUP: Review Suppression. Used to suppress the future review of the IA as described in item "14" above. Enter "1".

21. DFLT SUP: Default Notice Suppression. Indicates whether or not the default notice should be suppressed. Enter "1".

Exhibit 5.19.1-6, IDRS Input of IAs, CC IAORG Updated first paragraph to reflect change in Short Term Payment Plans from 120 to 180 days. Updated paragraph (12) and (23).

When inputting an IA on an account for which there is no prior IA or Short Term Payment Plan within 180 days information on IDRS, CC IAGRE defaults to CC IAORG. Use the template and instructions below for correct input of IAs, or refer to Exhibit 2.4.30-3, Command Code IAORG.

12. PAYMENT DUE CYCLES: Identifies the cycle the payment is due. The first payment due cycle must be present; enter at least 5 - 8 cycles from current cycle. If multiple payment amounts apply in Item "5" above, enter the second and third payment cycles as appropriate.

23. ASSESS IND: Cross-Reference Assessment Indicator. Leave blank.

NOTE: In order to use the cross-reference assessment indicator, the cross-reference must include at least one assessed module. If the cross-reference account does not include any assessed modules, IDRS will not allow entries in "21"- "23". If pre-assessed or unassessed modules under a cross-referenced TIN(s) are to be included in the IA, enter a history item on AMS showing the account(s), module(s) and balance(s) to be included in the IA.

Exhibit 5.19.1-7, IDRS Input of IAs, CC IAREV Updated first paragraph to reflect change in Short Term Payment Plans from 120 to 180 days. Updated paragraph (13) and (24).

When inputting an IA on an account for which there is prior IA or Short Term Payment Plan within 180 days information on IDRS, CC IAGRE defaults to CC IAREV. Use the template and instructions below for correct input of IAs, or refer to the Exhibit 2.4.30-5, Command Code IAREV.

13. PAYMENT DUE CYCLES: Identifies the cycle the payment is due. The first payment due cycle must be present; enter at least 5 - 8 cycles from current cycle. If multiple payment amounts apply in Item "6" above, enter the second and third payment cycles as appropriate.

24. ASSESS IND: Cross-Reference Assessment Indicator. Leave blank.

NOTE: In order to use the cross-reference assessment indicator, the cross-reference must include at least one assessed module. If the cross-reference account does not include any assessed modules, IDRS will not

allow entries in "22"- "24". If pre-assessed or unassessed modules under a cross-referenced TIN(s) are to be included in the IA, enter a history item on AMS showing the account(s), module(s) and balance(s) to be included in the IA.

Exhibit 5.19.1-8, IDRS Input of Pre-Assessed IAs and Full Pay Agreements Updated table in paragraph (16) to reflect change in Short Term Payment Plans from 120 to 180 days.

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	Intentionally left blank	Enter at least 5 - 8 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. Leave the second and third payment due cycles blank.
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.

Exhibit 5.19.1-11, IA User Fee Codes Updated first example to reflect change in Short Term Payment Plans from 120 to 180 days.

IA user fee codes must be entered every time any pending or active IA is initiated or revised. CC IADFL and the weekly TDA Analysis program will automatically set the user fee code to "R", and user fee paid indicator to "N", reinstatement user fee due, when the IA defaults for any reason.

CAUTION: A user fee is never collected when the account is not previously revised, reinstated or defaulted, and remains in ST 60 continuously prior to March 16, 1995. The input is User Fee Code "O" and User Fee Paid indicator to "W".

See IRM 5.19.1.6.4.6(4), IA Payment Methods and User Fees (UF) Overview, and IRM 5.19.1.6.8.2, OPA User Fees, for tables of current and previous IA user fee rates.

Effective January 1, 2017, valid IA user fee codes are as follows:

Manual:

- "O": Origination User Fee Due/Paid
- "P": Reduced Origination User Fee Due/Paid
- "D": DDIA Origination User Fee Due/Paid
- "E": Reduced DDIA Origination User Fee Due/Paid
- "R": Reinstatement User Fee Due/Paid
- "T": Reduced Reinstatement User Fee Due/Paid

OPA:

- "Q": OPA Origination User Fee Due/Paid
- "N": OPA Reduced Origination User Fee
- "F": OPA DDIA Origination User Fee Due/Paid
- "G": OPA Reduced DDIA Origination User Fee
- "U": OPA Reinstatement User Fee Due/Paid
- "S": OPA Reduced Reinstatement User Fee

NOTE: Taxpayers **must** establish their IA through OPA to be eligible for the OPA user fees shown above.

Valid IA user fee paid indicators are:

- "N": Not Paid User Fee.
- "Y": Paid User Fee.
- "W": Waived User Fee.

EXAMPLE: Continuous Levy or Short Term Payment Plan up to 180 days: User fee code is "O" and the user fee paid indicator is "W".

EXAMPLE: New IA granted (reduced user fee paid): User fee code is "P" and the user fee paid indicator is "Y".

EXAMPLE: IA reinstated (user fee not paid): User fee code is "R" and the user fee paid indicator is "N".

Exhibit 5.19.1-12, OPA Referral Criteria Inserted a new row to describe disabled accounts and updated the row concerning DDIA revisions to reflect OPA programming enhancements.

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
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).
See IRM 5.19.1.3.2.1(2), General Transfer and Referral Information.
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.
See IRM 5.19.1.5.2, Insolvency Issues.
OIC Pending: <ul style="list-style-type: none"> • Module in ST 71. • Freeze Code: – Y.

<ul style="list-style-type: none"> • Unreversed TC 480 or 780.
See IRM 5.19.17.3, Offer In Compromise (OIC) Procedures.
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.

**Exhibit 5.19.1-13, Balance Due Research Procedures for AM Employees
Updated IRM references with their revised titles.**

- **Balance Due Procedures:**
 - Exhibit 5.19.1-14, Recommended Notice Status Balance Due Call Flow
 - **Disclosure:**
 - IRM 5.19.1.2.2, Disclosure Overview: Verifying Identity of Contact Party,
 - IRM 5.19.1.2.2.1, Call Site Instructions for Form 8821, Taxpayer Information Authorization,
 - IRM 21.1.3.2.3, Required Taxpayer Authentication
 - IRM 21.1.3.2.4, Additional Taxpayer Authentication
 - IRM 21.1.3.2.5, Initial Authentication Transfer Procedures/Transfer PIN

- IRM 21.1.3.2.6, Accepting Transferred Calls When the Taxpayer Provides a 4 Digit Transfer PIN
- **AM Referrals or Redirects:** IRM 5.19.1.3.3, Referrals and Redirect for AM Employees
- **AM Case Processing Authority Levels:**
 - IRM 5.19.1.2.6, Case Processing Authority Levels
 - IRM 5.19.1.2.6.1, Tolerance and Deferral, All Employees
 - IRM 5.19.1.2.6.2.1, Short Term Payment Plans, Accounts Management, AM, Employees
 - IRM 5.19.1.2.6.3.1, Installment Agreements, All Employees
 - IRM 5.19.1.2.6.3.2, Installment Agreements - Accounts Management, AM, Employees
 - IRM 5.19.1.2.6.4.1, Financial Analysis, Verification and Substantiation - All Employees
 - IRM 5.19.17.2.4.1, CNC Exception Processing
- **Balance Due Requirements:**
 - Exhibit 5.19.1-14, Recommended Notice Status Balance Due Call Flow
 - IRM 5.19.1.2, Balance Due Overview
 - IRM 5.19.1.2.6.1, Tolerance and Deferral, All Employees
 - IRM 5.19.1.3.3, Referrals and Redirect for AM Employees
 - **ST 22 accounts:** See IRM 5.19.1.3.3(4).
 - **ST 24 accounts:** See IRM 5.19.1.3.3(4).
 - **ST 26 accounts:** See IRM 5.19.1.3.3(4).
 - IRM 5.19.1.4, Balance Due Research and Balance Due Collection First Read Process (CFRP)
 - IRM 5.19.1.4.2, Taxpayer Information
 - IRM 5.19.1.4.4.1, Full Compliance Check
 - IRM 5.19.1.4.4.3, Cause and Cure (Taxpayer Education)
 - IRM 5.19.1.6.4.16, IA Terms & Conditions
- **New IAs or Short Term Payment Plans:**
 - **Short Term Payment Plan Dollar Criteria:** IRM 5.19.1.2.6.2.1, Short Term Payment Plans, Accounts Management, AM, Employees
 - **Balances Over \$100,000:** IRM 5.19.1.3.3(4), Referrals and Redirect for AM Employees
 - IRM 5.19.1.6, Methods of Payment
 - IRM 5.19.1.6.2, Can Full Pay Balance Due Now (Payoff)
 - IRM 5.19.1.6.3, Short Term Payment Plan Within 180 Days
 - IRM 5.19.1.6.4, Installment Agreements (IAs)
 - **Guaranteed IA Criteria:** See IRM 5.19.1.6.4(8).
 - **Streamlined IA \$25,000 and Under Criteria:** See IRM 5.19.1.6.4(9).
 - IRM 5.19.1.6.4.1, Determining Appropriate IA
 - **User Fee Rates:** IRM 5.19.1.6.4.6(5), IA Payment Methods and User Fees (UF) Overview
 - **Direct Debit IAs:** IRM 5.19.1.6.4.13, DDIA

- **Payroll Deduction IAs:** IRM 5.19.1.6.4.14, Form 2159, Payroll Deduction Agreement (PDIA)
- **Pre-Assessed/Unassessed IA Requests:** IRM 5.19.1.6.4.15, Pre-Assessed IA Requests
- **Voluntary Lump Sum Payments:** IRM 5.19.1.6.4.21, VLSP
- IRM 5.19.1.6.4.22, IA Considerations for Individual SRP Modules

- **Existing or Defaulted IAs:**
 - **Revised DDIA:** IRM 5.19.1.6.4.13.1, DDIA - Form 433-D, Installment Agreement, and Form 9465, Installment Agreement Request
 - IRM 5.19.1.6.4.13.2, Taxpayer Problems with DDIA
 - **PDIA Change to Regular IA:** IRM 5.19.1.6.4.14.1(8), Input of PDIA
 - IRM 5.19.1.6.4.18, Payment Skips (Missed Payments)
 - IRM 5.19.1.6.4.19, Revision/Reinstatement of IAs
 - IRM 5.19.1.6.4.20, Adding New Liability to an Existing IA

- **Short Term Payment Plan and IA Input Guidance:**
 - IRM 5.19.1.6.4.12, Input of IA
 - Exhibit 5.19.1-4, IDRS Input of Short Term Payment Plans, 180 Days or Less, CC IAORG for AM/ACS/ACSS/CSCO/FA
 - Exhibit 5.19.1-5, IDRS Input of Short Term Payment Plans, 180 Days or Less, CC IAREV for AM/ACS/ACSS/CSCO/FA
 - Exhibit 5.19.1-6, Input of IAs, CC IAORG
 - Exhibit 5.19.1-7, IDRS Input of IAs, CC IAREV
 - Exhibit 5.19.1-8, IDRS Input of Pre-Assessed IAs and Short Term Payment Plans
 - Exhibit 5.19.1-9, ALNs
 - Exhibit 5.19.1-10, IA Originator Codes
 - Exhibit 5.19.1-11, IA User Fee Codes

- **Other Balance Due Related Actions/Issues:**
 - IRM 5.19.1.4.4.4, Balance Due Collection Statute Expiration Date (CSED) Considerations
 - IRM 5.19.1.5, Balance Due Special Considerations
 - **Bankruptcy:** IRM 5.19.1.5.2, Insolvency
 - **TFRP Assessments:** IRM 5.19.1.5.4, TFRP Issues
 - **ACA-Individual Shared Responsibility Payment (SRP)/Assessments:** IRM 5.19.1.5.16, Affordable Care Act
 - IRM 5.19.1.6.1, Taxpayer Refuses To Pay
 - IRM 5.19.1.6.4.4, IMF/BMF Related Accounts
 - IRM 5.19.1.6.4.7, Pending IA Criteria
 - IRM 5.19.1.6.8, Online Payment Agreement (OPA)
 - IRM 5.19.1.6.6, Manually Monitored IA, MMIA
 - **Levy Releases:** IRM 5.19.4.4.10(8), Levy Release: General Information
 - IRM 5.19.4.6.5, Lien Releases

- **Payment Options:**
 - IRM 5.19.1.2.7, Ways to Submit Payments

- IRM 5.19.1.2.7.1, Taxpayer Responsibilities - When Submitting Payments by Check or Money Order
- IRM 5.19.1.6.8, Online Payment Agreement (OPA)
- **MFT 31:**
 - **Submitting Payments for MFT 31:** IRM 5.19.1.2.7.1(1), Taxpayer Responsibilities - When Submitting Payments by Check or Money Order
 - IRM 5.19.1.6.7, Mirroring Accounts
 - IRM 5.19.1.6.7.1, Front End Mirror Assessments Process for IA Closures
- **Return Delinquency (TDI):**
 - IRM 5.19.2.6.4.6, IMF – Determining Liability
 - IRM 5.19.2.6.4.6.1, IMF Response Taxpayer Not Liable (Income Below Filing Requirements)
 - IRM 5.19.2.6.4.6.4, IMF Taxpayer Liable
 - IRM 5.19.2.6.4.6.6, IMF Response TP Deceased
 - IRM 5.19.2.6.4.6.7, IMF Response Taxpayer Incarcerated
 - IRM 5.19.2.6.4.6.10, IMF Taxpayer Previously Filed Return
- **Private Debt Collection (PDC):**
 - IRM 5.19.1.5.21, Private Debt Collection
 - IRM 5.19.1.5.21.2.1, Private Debt Collection Account Identification
 - IRM 5.19.1.5.21.4, AM, ACS, and FA Contacts on Private Debt Collection Accounts

Exhibit 5.19.1-14, Recommended AM Balance Due Call Flow Updated IRM reference with the revised title and "he/she" to "they".

- W&I AM employees taking incoming phone calls **may** use the following call flow when working Notice Status cases:

Suggested Questions/Statements	Corresponding Research/Actions
<p><i>"Thank you for calling the Internal Revenue Service. My name is Mr./Ms. _____ . My ID number is _____."</i></p> <p><i>"May I have the SSN you are calling about today?"</i></p> <p><i>"How may I help you?"</i></p>	<ol style="list-style-type: none"> 1. Input SSN into IAT Disclosure Tool to begin the disclosure process. 2. Verify information provided by the taxpayer. <p>REMINDER: Follow IRM 5.19.1.2.2, Disclosure Overview: Verifying Identity of Contact Party, and IRM 21.1.3.2.3, Required Taxpayer Authentication, as appropriate.</p> <ol style="list-style-type: none"> 3. For more information, see IRM 21.1.3.2.4, Additional Taxpayer

	<p>Authentication.</p> <p>NOTE: If a third party caller is authorized on a Form 8821, Tax Information Authorization, see IRM 5.19.1.2.2.1, Instructions for Form 8821, Taxpayer Information Authorization.</p> <p>4. If a represented taxpayer calls in, advise them they have a POA on file. If the taxpayer responds that they want to work with us without the involvement of their POA, document AMS to show that the taxpayer chose to work directly with the Service to resolve their account. Documentation is required only once for a tax period. See IRM 5.19.1.2.2(2) & (3), Disclosure Overview: Verifying Identity of Contact Party.</p>
<p><i>"Mr./Mrs. _____, please tell me the reason for your call today."</i></p> <p><i>"May I place you on hold while I research your account?"</i></p> <p><i>"Thank you for holding while I researched your account."</i></p>	<p>1. Ask the taxpayer for the reason they are calling.</p> <p>2. If you must place the taxpayer on hold while researching an inquiry, provide the reason for placing the taxpayer on hold, ask for permission and wait for a response. Advise the taxpayer of the promised wait time and return to the taxpayer within that time frame. For further information, see IRM 21.1.1.4(9), Communication Skills.</p> <p>CAUTION: When placing the taxpayer on hold, use the hold feature, not the mute feature. Do not unplug from the teletset.</p> <p>3. When researching the taxpayer's account, you may begin by reading the most current AMS History first.</p>

	<p>NOTE: If extensive history is available, try to target AMS History from the last six months.</p> <p>NOTE: If the taxpayer is assigned to a PCA, refer to IRM 5.19.1.5.21, Private Debt Collection.</p> <p>4. Research the account to assist the taxpayer in resolving their tax liability, including (but not limited to) the following:</p> <ul style="list-style-type: none"> ○ Determine if there have been changes to the collection status, ○ Provide the taxpayer the correct payoff figure, ○ Determine whether a user fee is due. See IRM 5.19.1.6.4(16), Installment Agreement (IAs). ○ Identify whether changes (such as offsets) have occurred that will affect the balance due, ○ Determine the Business Operating Division (BOD) as well as the state to provide the correct mailing address.
<p><i>"Mr./Mrs. _____, my research shows you have filed all required returns."</i></p> <p><i>"Mr./Mrs. _____, my research shows that we have not received a return from you for tax year 2016. Can you file the return today?"</i></p> <p><i>"Mr./Mrs. _____, my research shows insufficient tax was withheld from your wages for tax year 2018. Let me explain how to correct</i></p>	<p>1. Complete Full Compliance Check. 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 appropriate. IAT Compliance Suite is recommended to perform this step.</p> <p>EXCEPTION: This step is not required if the case history shows a full compliance check was completed within the last 30 days.</p> <p>2. Complete Cause and Cure. See</p>

<p><i>your Form W-4, Employee's Withholding Certificate, so you can ensure you have sufficient tax withheld in the future."</i></p>	<p>IRM 5.19.1.4.4.3, Balance Due Taxpayer Education (Cause and Cure). IAT Compliance Suite is recommended to perform this step.</p> <p>EXCEPTION: This step is not required if the case history shows cause and cure was previously documented and there are no new delinquencies, or the taxpayer corrected the problem and the current year return is full paid.</p> <p>3. Identify the cause of the liability.</p>
<p><i>"What is your best contact phone number?"</i></p>	<p>1. Ask the taxpayer for their best contact number on accounts above deferral.</p> <p>2. For more information, see IRM 5.19.1.4.2, Taxpayer Information.</p>

- After verifying disclosure and securing the taxpayer's best contact phone number, remind the taxpayer of the outstanding balance(s) and ask for their proposal of payment (full payment or IA).

Type of Account	Conversational Strategy
Delinquent Account,	<p><i>"Our records indicate you have a balance due of \$_____ for tax years _____, _____ and _____ as of _____. Are you calling to full pay the account or make payment arrangements?"</i></p>

- Follow the table below for proper resolution:

If ...	Then ...
The taxpayer proposes to Full Pay (including offset from a refund return),	See IRM 5.19.1.2.6.2.1, Short Term Payment Plans - Account Management, AM, Employees, and IRM 5.19.1.6.3, Short Term Payment Plan Within 60 or 180 Days.
The taxpayer states they cannot resolve the account today, but is wanting to make payment arrangements or pay monthly and they are fully compliant,	Follow IRM 5.19.1.6.4.1, Determining Appropriate IA, and IRM 5.19.1.6.4, Installment Agreements (IAs). See IRM 5.19.1.3.3, Referrals and Redirect for AM Employees.
The taxpayer states they cannot resolve the account	Advise taxpayer that IA cannot be considered until missing returns have

<p>today, but is wanting to make payment arrangements or pay on a monthly basis and they are missing return(s),</p>	<p>been filed. Advise taxpayer to submit tax returns with Form 9465, Installment Agreement Request, and Form 433-F, Collection Information Statement (if necessary). See IRM 5.19.1.6.4.7.1, Requests Not Meeting Pending IA Criteria.</p> <p>EXCEPTION: You do not need to ask the taxpayer to submit Form 9465, Installment Agreement Request, if the proposed IA terms are documented in AMS comments.</p>
<p>The taxpayer states they cannot even afford an IA,</p>	<p>Determine if the taxpayer is eligible for a CNC or an OIC. See IRM 5.19.17, Campus Procedures for Currently Not Collectible and Offers In Compromise, and IRM 5.19.1.3.3, Referrals and Redirect for AM Employees.</p>
<p>The taxpayer disagrees with the liability,</p>	<p>See IRM 5.19.1.4.3, Determine Correct Tax Liability.</p>
<p>The taxpayer refuses to pay,</p>	<p>See IRM 5.19.1.6.1, Taxpayer Refuses to Pay.</p>