

## **IRM PROCEDURAL UPDATE**

**DATE: 12/20/2022**

**NUMBER: sbse-05-1222-1225**

**SUBJECT: Exception of 2020 and 2021 Tax Return Filing Compliance For Campus IAs Extended; Document Upload Tool (DUT) Updates**

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

**IRM 5.19.1.2, Balance Due Overview Added two new paragraphs to add guidance for use of the Document Upload Tool (DUT).**

(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 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.

(7) For Automated Collection System Support (ACSS) working correspondence, see the ACS Support e-Guide on SERP under the IRM Supplements tab for procedures in addressing all compliance issues.

(8) For Compliance Services Collection Operations (CSCO) working correspondence, see the CSCO e-Guide on SERP under the IRM Supplements tab for procedures in addressing all compliance issues.

(9) Written requests received in CSCO and 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.)

(10) 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.

(11) Throughout the IRM, all deadline dates, target dates or parameters are counted by calendar days, not business days. Start counting with the first day you notify the taxpayer (by telephone or letter), or the first day of actions taken (i.e., IDRS, AMS, etc....), or the first day of entering follow-up items on ACS.

**Example:** If the calculated call-back date falls on a Saturday, Sunday or Holiday, the taxpayers call-back date will be the next business day. Remember to add an additional 4 days to your follow-up on ACS.

**Example:** Other follow-up time added to your deadline date are additional 15 days follow-up date for decedent cases and additional 30 days follow-up date for "generally" all others.

**Example:** When providing the taxpayer a deadline date, calculate the time frame leading up to the deadline by starting with the current day. The total follow-up time could include a grace period of up to 5 days.

**Example:** When sending a letter requesting additional information from the taxpayer, allow up to 30 days for the taxpayer to respond and 15 days for mail delivery, for a total of 45 days.

(12) An Automated Bot is a computer program, also known as a digital or virtual assistant. It can interpret and process user requests and give prompt, relevant answers, and can interact through voice, text, or user-driven guided menu picks. In December 2021, the IRS launched an Automated Chat Bot on the [irs.gov](https://www.irs.gov) "Payments" and "Additional Information on Payment Plans" web pages. An Automated Voice Bot was launched on several ACS and balance due toll free lines. These Automated Bots are offered in English and Spanish. They provide self-help options for taxpayers to resolve common collection issues including: How to make One-Time Payments, Answers to Frequently Asked Questions and Notice Clarification. Although most taxpayer interactions with the Bots are unauthenticated, authenticated Voice Bot options for qualified taxpayers to set up certain payment plans via self-service were deployed in June 2022 and additional self-service options are planned for deployment in the future.

**Note:** Taxpayers who request to speak/chat with a live assistor will be placed in queue for English or Spanish ACS telephone or live text chat assistance. ACS assistors should continue to follow normal procedures throughout IRM 5.19.1, Balance Due, and IRM 5.19.5.11, ACS Text Chat and ACS Chat Bot Overview, for telephone calls and text chats escalated from the Bot.

(13) The Document Upload Tool (DUT) is an application on [IRS.gov](https://www.irs.gov) where taxpayers can upload documentation they are requested or required to provide; by using a one-time use only Unique Access Code (10-digit alphanumeric code provided by an IRS employee). The DUT provides employees with an option to

receive necessary documentation from taxpayers in real time while on the phone. It also provides taxpayers with an alternative to provide necessary documentation securely to the requesting employee. Wherever EEFax is referenced as an acceptable means of securing documents throughout IRM 5.19.1 the DUT will also be acceptable, when available.

(14) If taxpayers have the necessary documents available while on the telephone, inform them they may submit the documents to you using the DUT by following the steps below:

- Generate a Unique Access Code
- Provide the taxpayer the Unique Access Code and url to the DUT site, [www.irs.gov/sendmyreply](http://www.irs.gov/sendmyreply)

**Note:** ONLY documents with the following file extensions can be uploaded; **.pdf**, **.jpg** and **.png**. Multiple files can be uploaded, up to a maximum size of **15 mb** per file/document.

- Advise the taxpayer they should read and follow the screen prompts that will be displayed.
- Files may be retrieved as soon as they are uploaded by the taxpayer. Files received via the DUT will be labeled with the date and time much like correspondence received via fax.

**IRM 5.19.1.4.3.1, Tax Liability Previously Paid Revised If, And, Then table under paragraph (2) throughout to include use of the DUT and to indicate appropriate function to assign cases for follow up actions. Revised paragraph (3) to include receipt of proof for various methods of payments.**

(1) When a taxpayer indicates they previously paid the tax liability and the payment or credit is not showing on the account; review additional information regarding payment tracers, see IRM 21.5.7, Payment Tracers.

(2) If payments were made through the Lockbox bank, see IRM 21.5.7.4.7.4, Lockbox Payments, and follow if and then chart below.

If ...	And ...	Then ...
An ACS case (ST 22),	The taxpayer is on the phone,	<ul style="list-style-type: none"> <li>a. Ask the taxpayer to submit a copy of the front and back of any cancelled check, money order, or cash receipt (via DUT or EEFax) while on the call. See IRM 5.19.1.2(13), Balance Due Overview.</li> <li>b. If the taxpayer cannot provide documentation while on the call, give the taxpayer an appropriate deadline and ACSS address based on BOD code and state mapping (W&amp;I State</li> </ul>

If ...	And ...	Then ...
		Mapping or SB/SE State Mapping) to mail a copy. c. Move to E2 or E3 ACS inventory as appropriate with a 45-day follow-up.
ACS case (ST 22),	Correspondence indicates payment was made,	a. Send Correspondex Letter 167C, Payment Missing; Copy of Check/Money Order/ Cashier's Check Requested, requesting a copy of the cancelled check. b. Move to E2 or E3 ACS inventory as appropriate with a 45-day follow-up.
Non ACS cases,	The taxpayer is on the phone,	a. Ask the taxpayer to submit a copy of the front and back of any cancelled check, money order, or cash receipt (via DUT or EEFax) while on the call. See IRM 5.19.1.2(13), Balance Due Overview. b. If the taxpayer cannot provide documentation while on the call, give the taxpayer an appropriate deadline. c. Input TC 470. d. Provide the address for mailing.
Non ACS cases,	Correspondence indicates payment was made,	a. Send Letter 167C, Payment Missing; Copy of Check/Money Order/ Cashier's Check Requested, requesting a copy of the cancelled check. b. Input TC 470.

(3) Upon receipt of the cancelled check, money order, or cash receipt, research for posting:

- a. If located, move the credit as appropriate; if an outstanding balance still exists after the credit transfer, resolve the remaining balance due as appropriate.
- b. If payment resolves the total liability, but is not found, follow procedures and input TC 470 cc 93; for additional information, see IRM 21.5.7.4.6.9, Payment Not Located.
- c. If the payment does not resolve the liability and is not found, follow procedures and input TC 470 if not already input per paragraph (1) above, with no cc, and take appropriate actions to resolve the remaining balances; for additional information, see IRM 21.5.7.4.6.9(3), Payment Not Located.

(4) If you are unable to locate a payment made through the Electronic Federal Tax Payment System (EFTPS) refer to IRM 21.5.7.4.2, Payment Tracer Referrals to Hardcore Payment Tracer Function (HPTF).

**IRM 5.19.1.4.4.1, Full Compliance Check Revised exception under tables in paragraphs (4) and (5) to address ongoing 2020 and 2021 tax year processing delays.**

(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"> <li>• The return due date, or approved extension date (TC 460) (IMF), or</li> <li>• The return due date (BMF),</li> </ul>	<p>Ask the taxpayer if the return was filed:</p> <ul style="list-style-type: none"> <li>a. If "Yes", ask if it is a balance due or refund return and when it was filed, <ul style="list-style-type: none"> <li>○ If a refund return (regardless of when filed), proceed with the case disposition.</li> <li>○ If a balance due return and filed ten weeks ago (or less), include the liability in the case disposition.</li> <li>○ 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.</li> </ul> </li> <li>b. If "No", continue with normal case processing; securing the return is not required.</li> </ul>
<p>It is within:</p> <ul style="list-style-type: none"> <li>• 10 weeks of the return due date, or approved extension date (TC 460) (IMF), or</li> <li>• 20 weeks of the return due date (BMF),</li> </ul>	<p>Ask the taxpayer if the return was filed:</p> <ul style="list-style-type: none"> <li>a. If "Yes", ask if it is a balance due or refund return and when it was filed. <ul style="list-style-type: none"> <li>○ If a refund return (regardless of when filed), proceed with the case disposition.</li> <li>○ If a balance due return was filed ten weeks ago (or less), include the liability in the case disposition.</li> <li>○ 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.</li> </ul> </li> </ul> <p><b>Note:</b> If an IMF taxpayer filed electronically and it is prior to cycle 20, an IA may be granted if all other criteria is met; include the liability in the case disposition. See IRM 5.19.1.6.4.15(4)(d),</p>

If the taxpayer contact date is...	Then ...
	<p>Pre-Assessed IA Requests.</p> <p><b>Note:</b> 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><b>Note:</b> 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"> <li>• 10 weeks of the return due date, or approved extension date (TC 460) (IMF), or</li> <li>• 20 weeks of the return due date (BMF),</li> </ul>	<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><b>Note:</b> 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 have filed their 2020 or 2021 tax return, you can grant an IA even if a 2020 and 2021 tax return does not appear on IDRS or Master File after 10 weeks through April 30, 2023. This is due to delayed processing related to COVID-19.

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

If ...	Then ...
<p>It is before:</p> <ul style="list-style-type: none"> <li>• The return due date, or approved extension date (TC 460) (IMF), or</li> </ul>	<p>Process the correspondence. Continue with normal case processing; securing the return is not required.</p>

If ...	Then ...
<ul style="list-style-type: none"> <li>The return due date (BMF),</li> </ul>	
<p>It is within:</p> <ul style="list-style-type: none"> <li>10 weeks of the return due date, or approved extension date (TC 460) (IMF), or</li> <li>20 weeks of the return due date (BMF),</li> </ul>	<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"> <li>10 weeks after the return due date, or approved extension date (TC 460) (IMF), or</li> <li>20 weeks after the return due date (BMF),</li> </ul>	<p>a. The taxpayer has not filed all required returns; you cannot grant an IA without securing the returns. The taxpayer does not meet pending IA criteria. See IRM 5.19.1.6.4.7.1, Requests Not Meeting Pending IA Criteria.</p> <p>b. Send an appropriate Correspondex letter requesting the return. Advise the taxpayer an IA cannot be considered at this time.</p> <p><b>Note:</b> If the taxpayer provides a financial statement that shows they meet CNC hardship criteria, follow the procedures in IRM 5.19.17.2.4(4)-(5), CNC Unable to Pay - Hardship.</p>

**Exception:** You can grant an IA even if a 2020 and 2021 tax return does not appear on IDRS or Master File after 10 weeks through April 30, 2023. This is due to delayed processing related to COVID-19.

**IRM 5.19.1.5.3, Deceased Taxpayers Revised paragraph (2) to include guidance for using the DUT.**

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

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

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

- b. County in which the taxpayer died.



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

**IRM 5.19.1.5.3.2, Deceased Taxpayers - Entity Changes Revised paragraph (3) to include guidance for using the DUT.**

(3) The items in paragraph (2) should be solicited by the DUT or EEFax if the caller has them available and can send the information while on the call. If unable to secure by these methods:

- a. ST 22 accounts: Based on the address and BOD of the account, provide the appropriate ACSS mailing address based on BOD code and State mapping (W&I State Mapping or SB/SE State Mapping). Enter history code "TOR4, XX,DECD" (XX = promised mailing time frame plus 15 days).
- b. Notice status accounts: Based on the address and BOD of the account, provide the appropriate CSCO mailing address and enter CC STAUP 22XX (XX = promised mailing time plus 6 cycles).

**IRM 5.19.1.5.21.4, ACS and FA Taxpayer Contacts on Private Debt Collection Accounts Revised language in second row of If /Then table under paragraph (3) for clarity.**

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

If ...	Then ...
The taxpayer wants to full pay their liability,	<ol style="list-style-type: none"> <li>1. Advise the taxpayer of available payment options per IRM 5.19.1.2.7, Ways to Submit Payments.</li> <li>2. Provide the following: <ul style="list-style-type: none"> <li>○ Pay off amount per IRM 5.19.1.6.2, Can Full Pay Balance Due Now (Payoff).</li> <li>○ Applicable information for making payment by check per IRM 5.19.1.2.7.1, Taxpayer Responsibilities - When Submitting</li> </ul> </li> </ol>

If ...	Then ...
	Payments by Check.
The taxpayer wants to set up an arrangement to pay their liability over time,	Advise the taxpayer they must work directly with the PCA and provide the PCA phone number.  <b>Note:</b> PCA's will discuss how the taxpayer can establish a "Payment Arrangement" (PA).
The taxpayer states they <b>do not</b> want to work with the PCA,	Advise the taxpayer to submit a written request to their assigned PCA.
The taxpayer states they don't agree with the liability,	Follow procedures in IRM 5.19.1.4.3, Determine Correct Tax Liability, <b>AND advise the taxpayer they must work directly with the PCA to pay (resolve) their remaining account balance as long as account remains assigned to the PCA.</b>
The taxpayer requests account information,	<ol style="list-style-type: none"> <li>1. Provide the taxpayer with the requested account information (for example: PCA phone number, balance owed, 10-digit Taxpayer Authentication Number (TAN), reason for liability, or how to correct the tax owed)</li> <li>2. Use TDS when appropriate. TDS delivers tax account and return information to the taxpayer with an appropriate cover letter. See IRM 21.2.3.4, TDS Transcript Delivery Methods.</li> <li>3. <b>Advise the taxpayer that they must work directly with the PCA to pay (resolve) their account balance as long as account remains assigned to the PCA.</b></li> </ol>
The taxpayer meets TAS referral criteria,	Follow IRM 5.19.1.3.2.3, Taxpayer Advocate Service (TAS).
If the taxpayer states they: <ul style="list-style-type: none"> <li>• Feel they are being threatened,</li> <li>• Have reason to believe they are being scammed, or</li> <li>• Have a complaint about the PCA or how the PCA is handling their account,</li> </ul>	<ol style="list-style-type: none"> <li>1. Advise the taxpayer to contact the TIGTA Office of Investigations:               <ul style="list-style-type: none"> <li>○ During normal business hours: 800-366-4484</li> <li>○ After normal business hours: 800-589-3718</li> </ul> <p><b>Note:</b> This number reaches an answering service which answers calls from all locations in the United States 24 hours a day 7 days a week. The answering service will contact the on-call TIGTA agent.</p> <ul style="list-style-type: none"> <li>○ Fax: 202-927-7018</li> </ul> </li> </ol>

**Exception:** If the TC 971 AC 054 is reversed by a posted or pending TC 971 AC 459 or TC 972 AC 054, then the account is no longer assigned to PDC and the case should be worked normally. See IRM 5.19.1.5.21.2.1, Private Debt Collection Account Identification.

**IRM 5.19.1.6.3, Short Term Payment Plan Within 180 Days Revised caution under paragraph (13) to clarify appeal right provided under IRC 7122 and Treas. Reg. 301.6159-1(e)(5) do not apply to Short Term Payment Plans. Revised 1st row of If, And, Then table under paragraph (14) to indicate appropriate function to assign cases for follow up actions.**

(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:** IRC 7122(e)(2) and Treas. Reg. 301.6159-1(e)(5), provide appeal rights associated with an IA that *do not* apply to Short Term Payment Plans. Per IRC 7122 (e)(2), a taxpayer may appeal the rejection of an IA. Per Treas. Reg. 301.6159-1(e)(5), a taxpayer may appeal the modification or termination of an installment agreement.

**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"> <li>1. Move case to the appropriate ACS inventory function with a 45 day follow up (<b>E2</b>- if final notice not issued, or <b>E3</b>- if final notice issued)</li> <li>2. Warn the taxpayer failure to pay could result in enforcement action per IRM 5.19.1.7, Warning of Enforcement Action</li> </ol>

If ...	And ...	Then ...
		and Enforced Collection
Notice Status,	With other unreversed TC 480 and TC 780 (ST 71) modules (-Y Freeze),	<ol style="list-style-type: none"> <li>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.</li> <li>2. Enter CC STAUP 2206.</li> </ol>
ST 22,	IMF, OOB or BMF in business non trust fund,	<ol style="list-style-type: none"> <li>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 "TOE3XXX,FLPY".</li> <li>b. If a levy source is available but the "FNL NOT" is not shown for all modules, input "TOE2XXX,FLPY". Otherwise, input "TOI7XXX,FLPY".</li> <li>c. Extend the follow-up date for the first deadline plus 21 days for payment.   <p><b>Example:</b> 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 "TOE3,201,FLPY".</p> </li> <li>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.</li> <li>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.</li> </ol>
ST 24,	IMF, OOB or BMF in business non trust fund,	<ol style="list-style-type: none"> <li>a. Document AMS. See IRM 5.19.1.4.1(3), Account Actions on Referral/Redirects.</li> </ol>
ST 60,	CTLV Continuous Wage Levy (ALN xx08),	<ol style="list-style-type: none"> <li>a. Leave CTLV in place, advise the taxpayer when they make full payment the levy will be released.</li> </ol>
ST 60,	Regular IA,	Leave history in AMS, do not change the current IA. See paragraph (13) above.

If ...	And ...	Then ...
ST 53 or 23,	Not on IDRS (on CC IMFOLT/BMFOLT but not IDRS),	IRM 5.19.1.6.4.5, Account Statuses Affecting IAs.  <b>Caution:</b> 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.

**IRM 5.19.1.6.4.1, Determining Appropriate IA Revised If, And, Then table under paragraphs (2) and (3) to include guidance for using the DUT.**

(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:

**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.

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

If ...	And ...	Then ...
<ul style="list-style-type: none"> <li>Form 433-D, Installment Agreement,</li> <li>Form 9465, Installment Agreement Request (any revision date),</li> <li>Form 433-H, Installment Agreement Request and Collection Information Statement</li> <li>Correspondence,</li> <li>Phone request, or</li> </ul>	A monthly payment amount is proposed that <b>meets</b> Guaranteed IA criteria (See IRM 5.19.1.6.4(8), IAs),	<ol style="list-style-type: none"> <li>Process as a Guaranteed IA for the monthly payment amount proposed by the taxpayer.</li> <li>Send Letter 2273C, Installment Agreement Accepted; Terms Explained, (or other appropriate letter). See IRM 5.19.1.2.5, Balance Due Outgoing Correspondence Guidelines.</li> <li>Document AMS.</li> </ol>

If ...	And ...	Then ...
<ul style="list-style-type: none"> <li>• Face to face request</li> </ul>		
<ul style="list-style-type: none"> <li>• Form 433-D, Installment Agreement,</li> <li>• Form 9465, Installment Agreement Request (any revision date),</li> <li>• Form 433-H, Installment Agreement Request and Collection Information Statement</li> <li>• Correspondence,</li> <li>• Phone request, or</li> <li>• Face to face request</li> </ul>	<ul style="list-style-type: none"> <li>• The AAB (CC SUMRY balance) <b>will</b> be fully paid in 72 months, or</li> <li>• The agreement <b>will</b> be fully paid prior to the CSED,</li> </ul> <p>whichever comes first,</p> <p><b>Note:</b> 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"> <li>1. Process as a SIA \$25,000 and under for the monthly payment amount proposed by the taxpayer.</li> <li>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.</li> <li>3. Document AMS.</li> </ol>
<ul style="list-style-type: none"> <li>• Form 433-D, Installment Agreement,</li> <li>• Form 9465, Installment Agreement Request (revision 12-2011 or earlier), or</li> <li>• Correspondence</li> </ul>	<p><b>No</b> monthly payment amount is proposed,</p>	<ol style="list-style-type: none"> <li>1. The proposal <b>does not</b> meet pending IA criteria.</li> <li>2. Follow instructions in IRM 5.19.1.6.4.7.1, Cases Not Meeting Pending IA Criteria.</li> </ol>
<ul style="list-style-type: none"> <li>• Phone request, or</li> <li>• Face to face request,</li> </ul>	<p><b>No</b> monthly payment amount is proposed,</p>	<ol style="list-style-type: none"> <li>1. The proposal <b>does not</b> meet pending IA criteria.</li> <li>2. Inform the taxpayer that their IA request cannot be processed without a proposed amount. Advise them of the minimum SIA monthly payment amount</li> </ol>

If ...	And ...	Then ...
		<p>we can accept.</p> <ul style="list-style-type: none"> <li>○ If the taxpayer proposes or agrees to a monthly payment amount that meets SIA criteria, grant the SIA.</li> <li>○ If the taxpayer proposes a monthly payment that <b>will not</b> full pay within 72 months, but <b>does</b> 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.</li> <li>○ If the taxpayer proposes a monthly payment amount that <b>does not</b> meet the CSED, request financial information. <ul style="list-style-type: none"> <li>a. If the taxpayer immediately provides the financial information (verbally, by the DUT or EEFax during the phone contact) and an NSIA or PPIA can</li> </ul> </li> </ul>

If ...	And ...	Then ...
		<p>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 Approval.</p> <p>b. If you <b>cannot</b> secure the financial information immediately (verbally, by the DUT or EEFax during the phone contact), follow the instructions in paragraphs (3)-(6) below.</p> <p>3. If the taxpayer meets <b>all</b> 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</p>



If ...	And ...	Then ...
		<p>Statement Requested (Form 433-F/433D); Inability to Pay, to the taxpayer.</p> <ul style="list-style-type: none"> <li>○ 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/Information Statement.</li> </ul> <p>5. Allow the taxpayer time to submit financial information. See IRM 5.19.1.6.4.7.2, Requests Meeting Pending IA Criteria.</p> <p>6. Document AMS.</p>
<ul style="list-style-type: none"> <li>• Form 9465, Installment Agreement Request (revision 12-2012 or later) , or</li> <li>• Form 433-H, Installment Agreement Request and Collection Information Statement</li> </ul>	<p><b>No</b> monthly payment amount is proposed,</p>	<ol style="list-style-type: none"> <li>1. Establish an IA, using the minimum monthly payment amount to meet SIA \$25,000 and under criteria.</li> <li>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"> <li>○ Provide the terms of the IA granted.</li> <li>○ Inform them if they cannot pay the minimum monthly payment amount, they should complete and submit Form 433-F,</li> </ul> </li> </ol>

If ...	And ...	Then ...
		<p>Collection/Information Statement. Enclose Form 433-F, Collection/Information Statement.</p> <p>3. Document AMS.</p>
<ul style="list-style-type: none"> <li>• Form 433-D, Installment Agreement,</li> <li>• Form 9465, Installment Agreement Request (any revision date),</li> <li>• Form 433-H, Installment Agreement Request and Collection Information Statement</li> <li>• Correspondence,</li> <li>• Phone request, or</li> <li>• Face to face request</li> </ul>	<p>A monthly payment amount is proposed that <b>will not</b> full pay within 72 months, but <b>does</b> meet the CSED,</p>	<ol style="list-style-type: none"> <li>1. Follow NSIA procedures.</li> <li>2. Obtain managerial approval as required in IRM 5.19.1.6.4.8, IA Managerial Approval.</li> <li>3. Document AMS.</li> </ol>
<ul style="list-style-type: none"> <li>• Form 433-D, Installment Agreement,</li> <li>• Form 9465, Installment Agreement Request (any revision date),</li> <li>• Form 433-H, Installment Agreement Request and Collection Information Statement</li> <li>• Correspondence,</li> </ul>	<p>A monthly payment amount is proposed that <b>does not meet</b> CSED <b>and</b> the taxpayer has provided financial information (if required).</p> <p><b>Example:</b> 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"> <li>1. If IA cannot be input immediately, input TC 971 AC 043. See IRM 5.19.1.6.4.7, Pending IA Criteria.</li> <li>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"> <li>a. If the proposed NSIA or PPIA <b>can</b> be accepted, grant the</li> </ol> </li> </ol>

If ...	And ...	Then ...
<ul style="list-style-type: none"> <li>• Phone request, or</li> <li>• Face to face request</li> </ul>		<p>IA. Obtain managerial approval as required in IRM 5.19.1.6.4.8, IA Managerial Approval.</p> <p>b. If the proposed NSIA or PPIA <b>cannot</b> be accepted, prepare for rejection of the IA and follow rejection procedures. See IRM 5.19.1.6.4.9, IA Rejection Criteria.</p> <p>3. Document AMS.</p>
<ul style="list-style-type: none"> <li>• Form 433-D, Installment Agreement,</li> <li>• Form 9465, Installment Agreement Request (any revision date),</li> <li>• Correspondence,</li> <li>• Phone request, or</li> <li>• Face to face request</li> </ul>	<p>A monthly payment amount is proposed that <b>does not meet</b> CSED and the taxpayer has <b>not</b> 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"> <li>○ If the taxpayer agrees to a monthly payment amount that meets SIA criteria, grant the SIA.</li> <li>○ If the taxpayer does not agree to a monthly payment amount that meets SIA criteria, but counter-proposes a monthly payment that <b>does</b> meet the CSED, grant the IA following NSIA procedures. Obtain managerial approval as</li> </ul>

If ...	And ...	Then ...
		<p>required in IRM 5.19.1.6.4.8, IA Managerial Approval.</p> <ul style="list-style-type: none"> <li>○ If the taxpayer does not agree to a monthly payment amount that meets the CSED, request financial information.</li> </ul> <p><b>Exception:</b> 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><b>Note:</b> If working correspondence, request financial information. See paragraph b) below.</p> <ul style="list-style-type: none"> <li>a. If the taxpayer immediately provides the financial information (verbally, by the DUT or EEFax during the phone contact), process it</li> </ul>

If ...	And ...	Then ...
		<p>accordingly. See IRM 5.19.13, Campus Procedures for Securing Financial Information.</p> <p>b. If you <b>cannot</b> secure the financial information immediately (verbally, by the DUT or 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"> <li>○ Include the minimum SIA monthly payment amount we can accept.</li> <li>○ Inform them if they cannot pay the minimum monthly payment amount, they should complete and submit Form 433- F, Collection/Informati on Statement. Enclose Form 433- F,</li> </ul>

If ...	And ...	Then ...
		<p>Collection/Information Statement.</p> <ul style="list-style-type: none"> <li>○ Ask the taxpayer to respond with the requested information within 30 days from the date of the letter.</li> </ul> <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>

**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.

(3) When speaking to the taxpayer or working correspondence and the AAB (CC SUMRY) amount is more than \$25,000 (including any modules in ST 53 or 23, as well as pre-assessed/unassessed modules), follow the procedures in the table below. See IRM 5.19.1.2.6.3, Installment Agreements.

**Exception:** For IBTF Express Agreements 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:** See Exhibit 5.19.1-9, ALNs, to determine the appropriate ALN.

If ...	And ...	Then ...
<p>The taxpayer indicates they will make a payment that will reduce the balance due to \$25,000 <b>or less</b>,</p> <p><b>Caution: Do</b></p>	<ul style="list-style-type: none"> <li>• The AAB (CC SUMRY balance) <b>will</b> be fully paid in 72 months, or</li> <li>• The agreement <b>will</b> be fully paid prior to the</li> </ul>	<p>1. Suspend the account to wait on the VLSP, following procedures in IRM 5.19.1.6.4.21, VLSP.</p>

If ...	And ...	Then ...
<b>not</b> establish an IA including a VLSP. The VLSP <b>must</b> be received before the IA can be granted.	CSED, whichever comes first,	
The taxpayer is IMF or OOB Sole Proprietor only and their balance is between \$25,001 and \$50,000,	<ul style="list-style-type: none"> <li>The AAB (CC SUMRY balance) <b>will</b> be fully paid in 72 months, or</li> <li>The agreement <b>will</b> be fully paid prior to the CSED,</li> </ul> whichever comes first,	<ol style="list-style-type: none"> <li>Determine whether taxpayer meets SIA over \$25,000 criteria per procedures in IRM 5.19.1.6.4(10), Installment Agreements (IAs).</li> <li>Document AMS.</li> </ol>
The taxpayer is IMF or OOB Sole Proprietor only and their balance is between: <ul style="list-style-type: none"> <li>\$25,001 and \$100,000 (FA),</li> <li>\$25,001 and \$250,000 (CSCO),</li> <li>\$25,001 and \$999,999 (ACS and ACSS),</li> </ul> <p><b>Note:</b> See IRM 5.19.1.2.6.3.4, Installment Agreements - ACS and ACSS Employees, for additional information.</p>	A monthly payment amount is proposed that <b>will not</b> full pay within 72 months, but <b>does</b> meet the CSED,	<ol style="list-style-type: none"> <li>Follow NSIA procedures.</li> <li>Obtain managerial approval as required in IRM 5.19.1.6.4.8, IA Managerial Approval.</li> <li>Document AMS.</li> </ol>
The taxpayer is IMF or OOB Sole Proprietor only and their balance is between: <ul style="list-style-type: none"> <li>\$25,001 and \$100,000 (FA),</li> </ul>	A monthly payment amount is proposed, but: <ul style="list-style-type: none"> <li>The agreement <b>cannot</b> be full paid by the CSED, <b>and</b></li> </ul>	<ol style="list-style-type: none"> <li>If IA cannot be input immediately, input TC 971 AC 043. See IRM 5.19.1.6.4.7, Pending IA Criteria.</li> <li>Analyze financial</li> </ol>

If ...	And ...	Then ...
<ul style="list-style-type: none"> <li>• \$25,001 and \$250,000 (CSCO),</li> <li>• \$25,001 and \$999,999 (ACS and ACSS),</li> </ul> <p><b>Note:</b> See IRM 5.19.1.2.6.3.4, Installment Agreements - ACS and ACSS Employees, for additional information.</p>	<ul style="list-style-type: none"> <li>• The taxpayer provides financial information,</li> </ul>	<p>statement. Determine whether the proposed payment amount can be accepted. See IRM 5.19.13, Campus Procedures for Securing Financial Information.</p> <ul style="list-style-type: none"> <li>a. If a 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.</li> <li>b. If a 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.</li> </ul> <p>3. Document AMS.</p>
<p>The taxpayer is IMF or OOB Sole Proprietor only and their balance is between:</p> <ul style="list-style-type: none"> <li>• \$25,001 and \$100,000 (FA),</li> <li>• \$25,001 and \$250,000 (CSCO),</li> <li>• \$25,001 and \$999,999 (ACS</li> </ul>	<p>A monthly payment amount is proposed, but:</p> <ul style="list-style-type: none"> <li>• The agreement <b>cannot</b> be full paid by the CSED, <b>and</b></li> <li>• The taxpayer <b>does not</b> provide financial information,</li> </ul>	<p>1. If speaking with the taxpayer, inform them that their IA request cannot be processed without further information. Ask them to provide a financial statement.</p> <p><b>Note:</b> If working corresponden</p>



If ...	And ...	Then ...
<p>and ACSS),</p> <p><b>Note:</b> See I RM 5.19.1.2.6.3 .4, Installment Agreement s - ACS and ACSS Employees, for additional information.</p>		<p>ce, request financial information. See paragraph b) below.</p> <p>a. If the taxpayer immediately provides the financial information (verbally, by the DUT or EEFax during the phone contact), process it accordingly. See IRM 5.19.13, Campus Procedures for Securing Financial Information.</p> <p>b. If you <b>cannot</b> se cure the financial information immediately (verbally, by the DUT or EEFax during the phone contact) or working correspon den ce, 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>

If ...	And ...	Then ...
		<p>3. Send Letter 484C, Collection Information Statement Requested (Form 433-F/433D); Inability to Pay.</p> <ul style="list-style-type: none"> <li>○ Ask the taxpayer to complete and submit Form 433-F, Collection/Information Statement, within 30 days of the date of the letter. Enclose Form 433-F, Collection/Information Statement.</li> </ul> <p>4. Allow the taxpayer time to submit financial information. See IRM 5.19.1.6.4.7.2, Requests Meeting Pending IA Criteria.</p> <p>5. Document AMS.</p>

**IRM 5.19.1.6.4.13, DDIA Deleted Note under paragraph (6) referring to Form 9465-FS no longer applicable since it has been obsolete as of 2014 and throughout to include guidance for using the DUT.**

(1) A DDIA is an IA for which the taxpayer authorizes the IRS to request electronic transfer of funds from their checking account or shared draft account to the IRS; such payments are withdrawn on the same date each month.

**Reminder:** A savings accounts **cannot** be used for a DDIA.

(2) If the taxpayer requests to make Electronic Funds Transfer Payments (EFT) through the internet using online banking methods (or other electronic payment methods), it is considered a regular IA and **not** a DDIA.

(3) Advantages to the taxpayer include:

- Reduced user fee.
- User fee is waived for low-income taxpayers who enter into DDIA's on or after 4/10/2018.
- No check to be mailed.
- Postage savings.
- No check processing charges.
- No problem remembering to make the monthly payment.

(4) If a NFTL was previously filed, advise the taxpayer of IRM 5.19.4.6.4.1, Withdrawal of NFTL for Direct Debit Installment Agreements. Consider providing the taxpayer Pub 4235, Collection Advisory Group Numbers and Addresses, if the taxpayer has additional questions about the NFTL or refer the taxpayer to IRS.gov to retrieve the publication.

(5) To establish a DDIA, the taxpayer must submit a voided check or the routing and account number with their request.

(6) DDIA requests may be received in the following formats:

- Form 433-D, Installment Agreement. This may be either an original form (including a submission from the taxpayer via the DUT or EEFax during telephone contact), or a EEFax forwarded by an employee from any other function during telephone contact.
- Form 9465, Installment Agreement Request. This may be an original form received attached to a tax return or received separately or submitted by the taxpayer via the DUT or EEFax during telephone contact.
- Form 433-H, Installment Agreement Request and Collection Information Statement, is a new hybrid form that was introduced in May 2019. It combines an IA request with a Collection Information Statement (CIS), and is intended for IMF taxpayers who are wage earners only who do not meet SIA criteria. This may be either an original form (including a submission from the taxpayer via the DUT or EEFax during telephone contact), or a EEFax forwarded by an employee from any other function during telephone contact.
- Electronic signature via Form 9465, Installment Agreement Request, sent with electronically-filed tax returns; these forms come with "TRPRT" printed at the top.
- Photocopied Form 9465, Installment Agreement Request, with "9465W/AUR Assess" notated at the top of the page in red.
- Taxpayer correspondence.

**Reminder:** All DDIA requests must be completed and include all necessary information to establish a DDIA, including the taxpayer's signature.

(7) Monthly reminder notices are not issued on DDIA's. Taxpayers not keeping up-to-date records often default on their IA due to insufficient funds in their bank accounts. When a DDIA is input to IDRS, advise the taxpayer to keep their records up to date to avoid a default of their IA.

(8) All non-ST 22 DDIA requests received in functions other than CSCO are routed to the CSCO campus with jurisdiction for the taxpayer account, per Balance Due State Mapping.

**Exception:** If a non-ST 22 DDIA request is received in SB/SE PSC ACSS, it should be routed to PSC CSCO.

(9) All ST 22 DDIA requests received in other functions will be routed to the appropriate ACSS site based on BOD Code and state mapping (W&I State Mapping or SB/SE State Mapping).

(10) All ST 26 DDIA requests secured by ROs will be routed to CCP.

(11) The DDIA process does not begin until their balance due tax return has posted or their assessment is made. As a result, the DDIA process takes longer on Pre-Assessed IAs. The taxpayer should be advised to send payments until the DDIA begins.

**Note:** Pre-Assessed IAs **cannot** be processed for first-time filers. This is because the initial return establishes their entity. If a first-time filer requests a Pre-Assessed IA, advise them that we are unable to process their request. Ask them to contact us for a DDIA after their return has been processed and they receive their initial balance due notice.

(12) Banking law requires the service to maintain a file of all DDIA's, either by paper or electronic media. ACS, ACSS, CSCO and CCP employees should follow IRM 5.19.1.8, DDIA Monitoring Procedures, to input DDIA's through IDRS and process the authorizations.

(13) DDIA requests received in CSCO should be input by the receiving CSCO campus; the receiving campus must maintain these files to work various listings generated by the DDIA program. See IRM 5.19.1.8, DDIA Monitoring Procedures - CSCO Processing.

(14) Any subsequent revisions to a DDIA are input through IDRS by the receiving ACS, ACSS, CSCO or CCP site. See IRM 5.19.1.8.6, Revising DDIA's.

(15) If necessary to review the paper DDIA request, use the Service Center Contact listing on SERP under Campus DDIA Liaisons; the site forwards the case file or notification the file cannot be found by EEFax within 48 hours to the requestor.

(16) Some international taxpayers and taxpayers living in U.S. Territories **may** qualify for a DDIA. These taxpayers **must** agree to a DDIA using a bank account that is:

- With a bank located in the U.S.,
- With a U.S. bank that has a branch located in one of the U.S. Territories, or a foreign country, or

- With a bank that offers US dollar accounts. The bank account must have a 9 digit US Routing number and a corresponding account number.

If an international taxpayer does not have a bank that meets the criteria above, they **do not** qualify for a DDIA.

(17) If a taxpayer makes a telephonic request for a DDIA:

If ...	And ...	Then ...
The taxpayer indicates they can submit the DDIA request (via the DUT or EEFax during the phone contact),	It is a: <ul style="list-style-type: none"> <li>• SIA \$25,000 and under,</li> <li>• SIA over \$25,000,</li> <li>• NSIA, or</li> <li>• PPIA,</li> </ul>	<ol style="list-style-type: none"> <li>1. Have the taxpayer provide the Form 433-D, Installment Agreement, or Form 9465, Installment Agreement Request, to you during the call.   <b>Note:</b> Employees should follow local procedures, where available, for the taxpayer to submit the DDIA form within a reasonable time after the call.</li> <li>2. NSIAs or PPIAs:               <ul style="list-style-type: none"> <li>○ Secure necessary managerial approval as required in IRM 5.19.1.6.4.8, IA Managerial Approval.</li> <li>○ If the balance due meets or exceeds the established criteria, make a NFTL determination and advise the taxpayer of NFTL filing when appropriate; for criteria; for NFTL filing procedures, see IRM 5.19.4.5.1(2), Notice of Federal Tax Lien Filing Determinations, 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.</li> </ul> </li> <li>3. Document AMS with the terms of the IA as required in IRM 5.19.1.2.4, Documenting Account Actions, and IRM 5.19.1.6.4.12, Input of IA.</li> <li>4. Annotate the top of the DDIA with the method of receipt,</li> </ol> <p style="text-align: right;"><b>Example: "Received by</b></p>

If ...	And ...	Then ...
		<p data-bbox="919 233 1308 268"><b>Fax" or "Received by DUT"</b></p> <ol style="list-style-type: none"> <li data-bbox="776 380 1377 1045">5. FA employees:               <ol style="list-style-type: none"> <li data-bbox="870 415 1263 478">a. Input TC 971 AC 043. <b>Do not</b> input to ST 60.</li> <li data-bbox="870 485 1377 1045">b. If the account is in:                   <ul style="list-style-type: none"> <li data-bbox="964 558 1377 800">▪ Notice Status, input CC STAUP the account to the next notice status for 9 cycles. Fax to the appropriate CSCO site (based on state mapping).</li> <li data-bbox="964 806 1377 1045">▪ ST 22, input "TOR5,60,IAPND". Fax to the appropriate ACSS Site based on BOD code and State mapping (W&amp;I State Mapping or SB/SE State Mapping).</li> </ul> </li> </ol> </li> <li data-bbox="776 1087 1349 1150">6. ACS, ACSS and CSCO employees will input the DDIA request to IDRS.</li> </ol>
<p data-bbox="237 1192 477 1434">The taxpayer does <b>not</b> indicate they can submit the DDIA request (includes correspondence requests),</p>	<p data-bbox="488 1192 574 1224">It is a:</p> <ul style="list-style-type: none"> <li data-bbox="537 1266 699 1371">• SIA \$25,000 and under,</li> <li data-bbox="537 1402 699 1434">• NSIA, or</li> <li data-bbox="537 1444 699 1476">• PPIA,</li> </ul> <p data-bbox="488 1518 716 1654"><b>and</b> a DDIA is <b>not</b> a required condition of the agreement,</p>	<ol style="list-style-type: none"> <li data-bbox="776 1192 1377 1854">1. For NSIAs or PPIAs:               <ul style="list-style-type: none"> <li data-bbox="870 1234 1325 1371">○ Secure necessary managerial approval as required in IRM 5.19.1.6.4.8, IA Managerial Approval.</li> <li data-bbox="870 1377 1377 1854">○ If the balance due meets or exceeds established criteria, make a NFTL determination and advise the taxpayer of NFTL filing when appropriate; for criteria; for NFTL filing procedures, see IRM 5.19.4.5.1(2), Notice of Federal Tax Lien Filing Determinations, 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.</li> </ul> </li> <li data-bbox="776 1860 1344 1892">2. Input to ST 60. See IRM 5.19.1.6.4.12,</li> </ol>

If ...	And ...	Then ...
		<p>Input of IA.</p> <ol style="list-style-type: none"> <li>3. Inform the taxpayer they will need to make payments manually until we receive and process their DDIA authorization.               <ol style="list-style-type: none"> <li>a. Send them a Form 433-D, Installment Agreement, or Form 9465, Installment Agreement Request, to complete.</li> <li>b. Inform the taxpayer the agreed monthly payment amount on Form 433-D, Installment Agreement, or Form 9465, Installment Agreement Request, <b>cannot</b> be less than the current agreed payment amount.</li> <li>c. Advise them that once we receive their authorization, we will convert their IA to a DDIA.</li> <li>d. If the account is in:                   <ul style="list-style-type: none"> <li>▪ Notice Status, provide the appropriate CSCO site return address (based on state mapping).</li> <li>▪ ST 22, provide the appropriate ACSS Site based on BOD code and State mapping (W&amp;I State Mapping or SB/SE State Mapping).</li> </ul> </li> </ol> </li> <li>4. ACSS and CSCO employees will revise to a DDIA upon receipt of the request.</li> </ol> <p><b>Note:</b> If the taxpayer does not have all of the required information to establish a DDIA, review the IAT Compliance Suite or Exhibit 5.19.1-12, OPA Referral Criteria, to determine if they qualify to use OPA. If so, encourage them to use the OPA site.</p>
The taxpayer does <b>not</b> indicate they can submit	It is a SIA over \$25,000, <b>or</b> a DDIA is a	<ol style="list-style-type: none"> <li>1. Input TC 971 AC 043. <b>Do not</b> input an IA.</li> <li>2. Send the taxpayer a Form 433-D,</li> </ol>

If ...	And ...	Then ...
the DDIA request (includes correspondence requests),	required condition of the agreement,	<p>Installment Agreement, or Form 9465, Installment Agreement Request, to complete.</p> <ol style="list-style-type: none"> <li>Inform the taxpayer the agreed monthly payment amount on Form 433-D, Installment Agreement, or Form 9465, Installment Agreement Request, cannot be less than the current agreed payment amount.</li> <li>Mail the Form 433-D, Installment Agreement, or Form 9465, Installment Agreement Request, to the taxpayer using IDRS Letter 2272C, Installment Agreement Cannot be Considered/Extension of time to pay Cannot be Considered (or other appropriate letter).</li> <li>If the account is in: <ol style="list-style-type: none"> <li>Notice Status, provide the appropriate CSCO site return address (based on state mapping). Input CC STAUP the account to the next notice status for 9 cycles.</li> <li>ST 22, provide the appropriate ACSS Site based on BOD code and State mapping (W&amp;I State Mapping or SB/SE State Mapping). ST 22, input "TOR5,60,IAPND".</li> </ol> </li> </ol> <ol style="list-style-type: none"> <li>Document AMS with the terms of the IA as required in IRM 5.19.1.2.4, Documenting Account Actions, and IRM 5.19.1.6.4.12, Input of IA.</li> <li>ACSS and CSCO employees will input the DDIA upon receipt of the request.</li> </ol> <p><b>Note:</b> If the taxpayer does not have all of the required information to establish a DDIA, review the IAT Compliance Suite or Exhibit 5.19.1-12, OPA Referral Criteria, to determine if</p>



If ...	And ...	Then ...
		they qualify to use OPA. If so, encourage them to use the OPA site.
The taxpayer indicates they can submit the DDIA request (via the DUT or EEFax during the phone contact),	The proposed IA is an IBTF Express IA,	<ol style="list-style-type: none"> <li>1. Have the taxpayer provide the Form 433-D, Installment Agreement, to you during the call.   <b>Note:</b> Employees should follow local procedures, where available, for the taxpayer to submit the DDIA form within a reasonable time after the call.</li> <li>2. Make a NFTL determination and advise the taxpayer of NFTL filing when appropriate; See IRM 5.19.1.6.4.2, IA Requirements IBTF Express Agreement, IRM 5.19.4.5.1(2), Notice of Federal Tax Lien Filing Determinations, 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.</li> <li>3. Document AMS with the terms of the IA as required in IRM 5.19.1.2.4, Documenting Account Actions, and IRM 5.19.1.6.4.12, Input of IA.</li> <li>4. Annotate the top of the DDIA with the method of receipt,   <b>Example: "Received by Fax" or "Received by DUT"</b></li> <li>5. FA employees: <ol style="list-style-type: none"> <li>a. Input TC 971 AC 043. <b>Do not</b> input to ST 60.</li> <li>b. If the account is in: <ul style="list-style-type: none"> <li>▪ Notice Status, input CC STAUP the account to the next notice status for 9 cycles. Fax to the appropriate CSCO site (based on state mapping).</li> <li>▪ ST 22, input "TOR5,60,IAPND". Fax to</li> </ul> </li> </ol> </li> </ol>

If ...	And ...	Then ...
		<p>the appropriate ACSS Site based on BOD code and State mapping (W&amp;I State Mapping or SB/SE State Mapping).</p> <p>6. ACS, ACSS and CSCO employees will input the DDIA request to IDRS.</p>
<p>The taxpayer does <b>not</b> indicate they can provide the DDIA request (includes correspondence requests),</p>	<p>The proposed IA is an IBTF Express IA with an AAB (CC SUMRY) under \$10,000,</p>	<ol style="list-style-type: none"> <li>1. Input to ST 60. See IRM 5.19.1.6.4.12, Input of IA.</li> <li>2. Inform the taxpayer they will need to make payments manually until we receive and process their DDIA authorization.               <ol style="list-style-type: none"> <li>a. Send them a Form 433-D, Installment Agreement, or Form 9465, Installment Agreement Request, to complete.</li> <li>b. Inform the taxpayer the agreed monthly payment amount on Form 433-D, Installment Agreement, or Form 9465, Installment Agreement Request, <b>cannot</b> be less than the current agreed payment amount.</li> <li>c. Advise them that once we receive their authorization, we will convert their IA to a DDIA.</li> <li>d. If the account is in:                   <ul style="list-style-type: none"> <li>▪ Notice Status, provide the appropriate CSCO site return address (based on state mapping).</li> <li>▪ ST 22, provide the appropriate ACSS Site based on BOD code and State mapping (W&amp;I State Mapping or SB/SE State Mapping).</li> </ul> </li> </ol> </li> <li>3. ACSS and CSCO employees will revise to a DDIA upon receipt of the request.</li> </ol> <p><b>Note:</b> If the taxpayer does not have all of the required information to establish a DDIA, encourage them to use the OPA site.</p>

If ...	And ...	Then ...
The taxpayer does <b>not</b> indicate they can provide the DDIA request (includes correspondence requests),	The proposed IA is an IBTF Express IA with an AAB (CC SUMRY) between \$10,000 and \$25,000,	<ol style="list-style-type: none"> <li>1. Input TC 971 AC 043. <b>Do not</b> input an IA.</li> <li>2. Send the taxpayer a Form 433-D, Installment Agreement, to complete. <ol style="list-style-type: none"> <li>a. Inform the taxpayer the agreed monthly payment amount on Form 433-D, Installment Agreement, <b>cannot</b> be less than the current agreed payment amount.</li> <li>b. Mail the Form 433-D, Installment Agreement, to the taxpayer using IDRS Letter 2272C, Installment Agreement Cannot be Considered/Extension of time to pay Cannot be Considered (or other appropriate letter); do not provide independent review or appeal rights.</li> <li>c. If the account is in: <ul style="list-style-type: none"> <li>▪ Notice Status, provide the appropriate CSCO site return address (based on state mapping). Input CC STAUP the account to the next notice status for 9 cycles.</li> <li>▪ ST 22, provide the appropriate ACSS Site based on BOD code and State mapping (W&amp;I State Mapping or SB/SE State Mapping). ST 22, input "TOR5,60,IAPND".</li> </ul> </li> </ol> </li> <li>3. Document AMS with the terms of the IA as required in IRM 5.19.1.2.4, Documenting Account Actions, and IRM 5.19.1.6.4.12, Input of IA.</li> <li>4. ACSS and CSCO employees will input the DDIA upon receipt of the request.</li> </ol> <p><b>Note:</b> If the taxpayer does not have all of the required information to establish a DDIA, encourage them to use the OPA site.</p>

**Note:** When issuing a letter on non-ST 22 accounts, use the CSCO Campus address for the letter return address. The CSCO Campus address is determined based upon Compliance Back-end mapping. See SERP, Who/Where tab, Collection Payments/Addresses/Issues, Service Center Addresses for Collection Operations. Select the appropriate return address based on the taxpayer's BOD and state of residence. When issuing a letter on ST 22 accounts, use the ACSS Campus address for the letter return address based on state mapping. See W&I State Mapping or SB/SE State Mapping.

**Note:** For the payment address, the Campus payment address is determined based upon Submission Processing mapping. See SERP, Who/Where tab, Collection Payments/Addresses/Issues, Collection Payments. Select the appropriate payment address based on the taxpayer's BOD and state of residence. Select the address shown in the "Without the CP521/523 Notice (Payment to Campus)" column.

**Caution: Do not provide Lockbox Bank addresses verbally or via Correspondex letters.** Lockbox will **only** process payments that are accompanied by a CP 521, Installment Agreement Reminder Notice, or CP 523, Installment Agreement Default Notice.

**Reminder:** It is possible that different Campuses will be used for the return and payment addresses.

**Example:** A W&I taxpayer in Notice Status residing in Texas requests an IA to full pay their account. The confirmation letter should show the Atlanta CSCO Campus for the return address and the Austin Submission Processing Campus for the payment address.

**Reminder:** IMF taxpayers may use Form 433-H, Installment Agreement Request and Collection Information Statement, in place of Form 433-D, Installment Agreement, or Form 9465, Installment Agreement Request, to request a DDIA.

**IRM 5.19.1.6.4.13.1, DDIA - Form 433-D, Installment Agreement, and Form 9465, Installment Agreement Request Revised paragraph (2) to include guidance for using the DUT.**

(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 the DUT or EEFax.

**IRM 5.19.1.6.4.13.2, Taxpayer Problems With DDIA Revised alpha list under paragraph (3) to include guidance for using the DUT.**

(3) If the taxpayer requests to change financial institutions, routing number, account number, or increase their monthly payment amount, an original signature requesting the change is required. See IRM 5.19.1.6.4.13.1(1), DDIA - Form 433-D, Installment Agreement, and Form 9465, Installment Agreement Request.

- a. If speaking to the taxpayer and they are able to send their signed request via the DUT or EEFax, allow the taxpayer to submit their request electronically. For signature requirements of requests received electronically, See IRM 5.19.1.6.4.13, DDIA.
- b. If the taxpayer is unable to send their request using the DUT or EEFax, or if working correspondence, send the taxpayer Form 433-D, Installment Agreement, or Form 9465, Installment Agreement Request, and instruct they mail it to the campus having jurisdiction of their account. The taxpayer may also make changes to their DDIA on OPA.

**IRM 5.19.1.6.4.16, IA Terms and Conditions Revised paragraph (1) language for clarification.**

(1) When granting an IA, the taxpayer **must** be advised verbally or in writing, that the IA is terminated when:

- Payments are not made timely.

**Note:** Failure to receive a reminder notice is not a valid reason for not making timely payment.

- A current financial statement is not provided when requested.
- Additional liabilities are incurred.

**Note:** If ES payments are not made for the current year and you are unable to include in the IA as a pre-assessed liability, make sure the taxpayer understands if not paid timely next year, the IA will default.

- Financial statement processing shows ability to pay more and the taxpayer disagrees.

**IRM 5.19.1.6.4.20, Adding New Liability to an Existing IA Revised paragraph (5)(b) to include guidance for using the DUT.**

(5) If the new liability is not assessed (Underreporter assessment, audit assessment, or current year return is filed but has not yet posted):

a. Research the account

If ...	Then ...
The taxpayer received notice of additional tax liability via CP 2000, Notice of Proposed Adjustment for Unreported Income, Payments, or Credits, and confirms the amount of the assessment,	Include in the IA as an unassessed module.
A return is received and the taxpayer knows the balance,	Include in the IA as an unassessed module.
A return is received and the taxpayer is unsure of the balance amount,	Advise the taxpayer they will receive correspondence/phone call once a decision is made about their IA request.
A return is not received and normal processing time has expired,	Advise the taxpayer to resubmit the return.
A return is not received and normal processing time has not expired,	Advise the taxpayer additional time is needed to process the request.

- b. **For ACS call sites only:** If the taxpayer provides a copy of an unfiled or late-filed return for processing, annotate on the top of the return "Process as Original" and send to the appropriate campus for processing.

**Exception:** Area Revenue Officers and Revenue Agents forward Form 433-D, Installment Agreement, to PSC CSCO for processing and input. Revenue Officers indicate on Form 433-D, Installment Agreement, for returns they "have secured" and sent for processing.

**Example:** "UM301994"

- c. Revise the ALN to "XX32".
- d. Change the assessment indicator to "1" using CC IAGRE, allowing the new assessment to post without suspending the IA.
- e. Update the payment due cycle.

**Reminder:** Do not reset the skip indicator if already used.

- f. Enter history on AMS indicating the proposed assessment amount

**Example:** "UM30200612 \$6,700".