

IRM PROCEDURAL UPDATE

DATE: 01/06/2021

NUMBER: wi-04-0121-0056

SUBJECT: Fast Track Procedures (W&I)

AFFECTED IRM(S)/SUBSECTION(S): 4.19.19.2.2.1

IRM 4.19.19.2.2.1, *Answering Fast Track Calls (W&I Only)* Added new section with procedures for W&I to use when answering calls on the Fast Track extension.

1. CETs assigned to the Fast Track application respond to callers who are calling **only** to verify if their documentation has been received and to advise the taxpayer of the current timeframe it is taking the campus to work correspondence. To avoid potential disclosure, **do not attempt to answer technical questions related to the examination.**
2. For all calls, identify yourself at the start of the call by name and badge number. Employees must use their 10-digit Smart ID Badge Number. Refer to IRM 21.1.1.4, *Communication Skills*, for more information.
3. Ask the taxpayer if they are calling **only** to verify if we have received their documentation. Follow the procedures in the if/then table below.

If	Then
The taxpayer responds yes	<ul style="list-style-type: none">○ Request the taxpayer's social security number (SSN) and tax year(s) then initiate the disclosure/authentication process outlined in IRM 4.19.19.2.1, <i>Authentication</i>.○ Check CEAS for updates to mail status 54 (below Status 24) or 2498 (status 24) NOTE: If no CEAS is present, check CC AMDISA to verify case is open in exam (status 10, 22, 24).○ Use the Site Variable Worksheet to inform the taxpayer of the current timeframe it is taking to work correspondence.○ Leave a CEAS non-action note indicating the taxpayer called to check if a reply has been received and if applicable, the timeframe to work the correspondence. NOTE: If the taxpayer updates their contact information, include in the CEAS non-action note.

<p>The taxpayer responds no</p>	<ul style="list-style-type: none">○ Explain to the taxpayer that this line is only for taxpayers to verify whether their correspondence has been received. Tell the taxpayer that you will transfer them back into the call queue to speak with a representative who can answer additional questions regarding their correspondence and provide an explanation of the audit○ Thank the taxpayer and transfer the call back into queue. <p>NOTE: Do not attempt to answer any questions related to the taxpayer's examination or provide any account related information since disclosure has not been completed.</p>
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