

IRM PROCEDURAL UPDATE

DATE: 02/28/2023

NUMBER: wi-04-0223-0322

SUBJECT: Updated to Provide Clarity for Controlling the Call

AFFECTED IRM(S)/SUBSECTION(S): 4.19.19.2.3

IRM 4.19.19.2.3, Controlling the call, updated to provide clarity for controlling the call.

(1) To control the direction of the call, keep focused on resolving the taxpayer's issues.

- a. Target the reason for the call by asking probing questions.
- b. Explain why the taxpayer is being audited.

Example: First Year Audit: We need you to verify some items claimed on your tax return such as Child tax credit, Education credit, etc.

Example: Recertification Audit: You were previously examined for the same issue(s), and we did not receive documentation verifying that you qualified for the credit(s) claimed i.e., Earned Income Tax Credit.

Note: These examples are not all-inclusive. See IRM 4.19.14.7, Recertification, for recertification project codes.

- c. Get the necessary facts and avoid or limit non-case related topics, such as weather, sports etc.
- d. Ensure the caller understands the unagreed issues under examination. Determine if they qualify for the questionable issues. The discussion may result in the caller agreeing they do not qualify for the questionable issues.
- e. If CEAS notes indicate the taxpayer has called repeatedly asking the same questions, acknowledge the previous calls and information provided and ask if the taxpayer has any new information or questions on this call.

(2) Make every attempt to satisfy the taxpayer's questions. Give accurate and complete assistance. Use CEAS, IDRS, or Servicewide Electronic Research Program (SERP) to determine the best resolution possible. Thoroughly research all the information on CEAS including a review of previous CEAS notes, Form 4700, Examination Workpapers, and case history.

Note: If the taxpayer's case has AIMS Tracking Code (TC) 6746 or 6697, the case file has been "digitized or partially digitized" by Campus Exam. A "digitized" case will

have correspondence or documents from the taxpayer uploaded to the case. Phone assistors can view the digitized taxpayer documentation in the Office Documents section on RGS/CEAS.

(3) Provide the caller with all information needed to resolve their examination and move the case towards closure.

Note: If documentation is needed to support the audit issue(s), advise the taxpayer the documents can be provided using the Documentation Upload Tool (DUT) at <http://www.irs.gov/examreply>.

(SB/SE only) If the taxpayer is invited to participate in Taxpayer Digital Communication (TDC) (case will have an TC2020), encourage them to Sign up for TDC, but also provide the DUT link. If the taxpayer is already participating in TDC (TC 2022-2029), advise them to continue submitting their documentation via TDC/Secure Messaging.

(4) Explain the next step(s) of the taxpayer's exam and the expected timeframes to reduce unnecessary call backs. (See IRM 4.19.10.1.7.2, Standard Suspense Periods for Correspondence Examination).

Note: If the taxpayer requests an audit reconsideration, refer to IRM 4.13.2.4, Reconsideration Calls Received in Exam Operation. If there is indication a Statutory Notice has been prepared and will be mailed, alert the taxpayer they will be receiving a Statutory Notice shortly. Explain the Statutory Notice process and advise them of their right to file a petition. Provide instructions to send the information to the address or fax number provided in the letter received.

(5) Use appropriate hold procedures.

- a. Only place the caller on hold if researching information that is not readily available, including seeking assistance from your manager or lead.
- b. Provide a reason, ask for permission, wait for response, explain the delay, and thank the taxpayer for holding.
- c. Avoid office distractions to reduce hold time.
- d. Advise the taxpayer of the anticipated hold time.
- e. Do not leave taxpayers on hold for an extended time (5 minutes or longer) without checking back to advise them you need additional time.
- f. Do not mute calls when research is being conducted; place the caller on hold or continue speaking.

(6) Solicit an agreement from the taxpayer if it appears they do not qualify for items in question. If the taxpayer has received a report (Form 4549, Report of Income Tax Examination), ask them to sign and return the report and any applicable waivers they may have received. If they fax the signed agreement directly to you, refer to IRM 4.19.19.6, Self-Assign General, to self-assign the case. For faxed signature procedures refer to IRM 4.19.13.11.3, Fax Signatures.

Note: Advise the taxpayer once they sign the report and agree to the adjustment, they will be waiving their right to appeal the assessment in tax court.

(7) Do not share opinions with the taxpayer about the actions or determinations of other IRS employees or campuses.

(8) Make sure the taxpayer understands the acceptability of documentation received can only be made by the employee reviewing the case.

(9) Do not tell the taxpayer to contact their congressional representative if they disagree with the tax laws.

(10) Employees are expected to avoid creating CEAS action notes by taking ownership of the call and addressing the taxpayer's questions.

Exception: If the case is in status 06 for more than 30 days, there is a frozen refund (-R or P- freeze), and the taxpayer has not received a CP 75A, CP 75C, or Letter 566 series (e.g., Letter 566-S), then create a CEAS action note (see IRM 4.19.19.4.1, CEAS Action Notes, for more information). If an account has not been established on CEAS complete Form 4442/e-4442 and refer to the controlling campus.

(11) At the end of each call, the employee will ask the taxpayer or authorized representative if they have any questions about what was discussed during the call, except in the following instances:

- a. The taxpayer or authorized representative indicates they do not have any questions about what was discussed during the call.
- b. The caller is ONLY requesting a fax number, address, how to make a payment, or other general questions.
- c. Speaking with an unauthorized representative or third-party.
- d. No functional information was discussed, and the taxpayer was just transferred to another function.
- e. All issues are resolved. The employee is required to only state that the case is being closed and ask if the taxpayer has any questions regarding the closure.
- f. In the event of a system outage and only general guidance is given.

(12) If a taxpayer indicates a pending hardship or if there are indications the taxpayer meets Taxpayer Advocate Service (TAS) Procedures, complete paper or electronic Form 911 or e-911, Request for Taxpayer Advocate Service Assistance, if resolution cannot be initiated within 24 hours. (Refer to IRM 4.19.13.25, Taxpayer Advocate Service (TAS) Procedures).

Note: Prior to completing Form 911/e-911 review AMS for any active or closed TAS cases. Follow referral procedures in IRM 21.1.3.18, Taxpayer Advocate Service (TAS) Guidelines.

Reminder: The National Taxpayer Advocate toll free number should only be provided as indicated in IRM 21.1.3.18, Taxpayer Advocate Service (TAS) Guidelines.

(13) Document the pertinent information on CEAS while in talk or on hold mode. All phone contacts must be notated in the case work papers when the case is currently assigned on CEAS to the examiner receiving or making the call. If the case is not assigned to the phone assistor, notate the call in CEAS notes. This allows all employees access to the case information if the taxpayer writes or calls back. (See IRM 4.19.19.4, CEAS Notes.)

(14) Use the appropriate length of wrap time based on the complexity of the issue. Do not use wrap time to document CEAS notes. The following are instances when wrap time would be appropriate to use, but rarely occur:

- a. Taxpayer is abusive and the examiner terminates the call.
- b. Taxpayer states they cannot remain on the phone.
- c. Unusually lengthy documentation is required for the call.

(15) If the taxpayer insists on speaking to a manager refer to IRM 4.19.19.2.3.1, Communicating Taxpayers' Rights When They Disagree with the Examiner's Determination.

(16) Advise taxpayer that someone will return their call within 5 business days and input a CEAS action note. When the taxpayer requests an immediate return call, the assistor will document specific timeframes and the best contact phone number using a CEAS action note.