

## IRM PROCEDURAL UPDATE

**DATE: 02/19/2016**

**NUMBER: WI-21-0216-0369**

**SUBJECT: TAC Appointment Procedures; Identity Theft**

**AFFECTED IRM(s)/SUBSECTION(s): 21.3.4**

**CHANGE(s):**

### **IRM 21.3.4.2.4, Appointment Service for AM Assistors added new procedures**

1. Field Assistance (FA) has implemented the FA Appointment Service in several Taxpayer Assistance Centers (TACs). In those TACs, taxpayers will call a toll-free line, 1-844-545-5640, to schedule an appointment to receive services. Appointments will be available for all services provided in the TAC. With proper Management oversight, wait time will be minimal for taxpayers with appointments and alternative work streams will be worked in a timely and efficient matter.
2. Refer to IRM 21.1.1.6, *Customer Service Representative (CSR) Duties*, for Accounts Management (AM) Procedures for Field Assistance Appointments in Taxpayer Assistance Center.

### **IRM 21.3.4.2.4.1, TAC Procedures for Appointment Service added new procedures**

1. All taxpayers will require an appointment. For exceptions, see IRM 21.3.4.2.4.2, *TAC Appointment Exception Procedures*.
2. TACs will display Pub 5202, *Appointment Only Poster for Field Assistance Taxpayer Assistance Centers*, explaining how to make an appointment in the TAC.
3. Taxpayers who do not have a pre-scheduled appointment will be referred to Pub 5202, where the toll-free phone number is posted. Appointment information is also available on [www.IRS.gov](http://www.IRS.gov).
4. FA employees will provide other options for service (Web-first service strategy, toll-free, tax professional), where applicable.
5. All employees will have access to the TAC appointment calendar on the SharePoint site.
6. At the end of the day, it is recommended to print the TAC appointment calendar for the next day. Place the next day's appointment schedule in a central, secured location such as a locked cabinet or safe. This could be provided to remote offices by printing directly to an onsite printer or by sending via secure email.

7. Refer to IRM 1.4.11.3.7, *TAC Appointment Service*, for additional guidance on scheduling staff in the TACs that have implemented the appointment service.

#### **IRM 21.3.4.2.4.2, TAC Appointment Exception Procedures added new procedures**

1. TAC group managers can make exceptions to the appointment process in cases of hardship (for example, the elderly or disabled) or during the first 30 day transition period.
  - a. Same day appointments do not need to be added to the calendar; a memo count 711 should be used by the ITAS when closing the contact.
  - b. See IRM 21.3.4.2.4.4, *Receiving Taxpayers*, and the Field Assistance Appointment Service Desk Guide , for more coding details.
  - c. Cancel appointments for those who fail to appear within 15 minutes after their scheduled time.

**NOTE:** Taxpayers who fail to appear for their scheduled appointment time will be advised to call the toll-free line to make another appointment. If time permits and an unscheduled ITAS is available, the ITAS can be assigned to assist this taxpayer at the manager's discretion.

2. The *TAC Appointment Calendar* is a calendaring system designed for Field Assistance to view appointments scheduled for taxpayers. If an appointment needs to be scheduled by Field Assistance for an exception, such as an appointment where an interpreter is needed, refer to the TAC Appointment Calendar User's Guide and the AM Appointment Calendar User Guide.
3. The TAC appointment calendar is accessible on SharePoint. Employees can request access to the SharePoint site from their manager.

#### **IRM 21.3.4.2.4.3, Virtual Service Delivery (VSD) Appointment Procedures added new procedures**

1. These procedures are in addition to the appointment procedures for non-VSD sites.
2. **Making Appointments:**
  - a. The taxpayer-facing site will include the VSD workstation when scheduling appointments.
  - b. The support site will follow IRM 1.4.11.3.6, *Virtual Services Delivery (VSD)*, and assign an ITAS to VSD for the day.

**NOTE:** This ITAS would not be included in the support site's appointment schedule.

- c. A copy of the appointment schedule should be available to both the VSD site and the support site.

**3. Receiving Taxpayers:**

- a. Employees may need to direct taxpayers in the lobby to the VSD cubicle for their appointments. Employees should not interrupt their own contacts in progress to provide this direction.
- b. Support site employees will remain available to VSD customers even if no appointments are scheduled.
  - The VSD support employee will complete other tasks, per IRM 1.4.11.3.6, *Virtual Services Delivery (VSD)*, as determined by the manager.
  - If there are not enough appointments to support the use of VSD, the manager should notify the support site manager.
- c. If the VSD site needs to close, the manager will alert the support site manager.

**IRM 21.3.4.2.4.4, Receiving Taxpayers added new procedures**

- 1. Refer to the Field Assistance Appointment Desk Guide for detailed procedures on receiving taxpayers with appointments.
- 2. **Large/Medium TAC with an Initial Account Representative (IAR):**
  - The IAR will greet the taxpayer who has an appointment and verify that the taxpayer's name and issue matches the original calendar request.
  - Taxpayers will be called in order of scheduled appointment time.
  - Cancel appointments for those who fail to appear within 15 minutes after their scheduled time.

**NOTE:** Taxpayers who fail to appear for their scheduled appointment time will be advised to call the toll-free line to make another appointment. If time permits and an unscheduled ITAS is available, the ITAS can be assigned to assist this taxpayer at the manager's discretion.

- Same day appointments do not need to be added to the calendar; a memo count 711 should be used by the ITAS when closing the contact.
- 3. **Large and Medium TAC without an IAR:**
  - The appointment schedule will be distributed to the employees daily. Group managers will use the schedule to determine gating needs for the day.
  - The taxpayer will be called to the next available ITAS based on gating.

- The ITAS will continue to assist taxpayers until all appointments have been completed for the day.
- 4. **Small/Medium TAC without an IAR:**
  - Taxpayers with appointments will take a ticket from the Qmatic ticket machine upon arrival to the TAC.
  - At the appointment time, the ITAS will select the "Next" ticket button.
  - Taxpayers who appear early for their appointments will be advised to wait until the appointed time unless the schedule is free. Employees should not interrupt their contacts in progress to provide this direction.
  - Cancel appointments for those who fail to appear within 15 minutes after their scheduled time.

**NOTE:** Taxpayers who fail to appear for their scheduled appointment time will be advised to call the toll-free line to make another appointment. If time permits and an unscheduled ITAS is available, the ITAS can be assigned to assist this taxpayer at the manager's discretion.

- Refer to the Appointment Service Closing Codes Guide.
- The ITAS will assist the taxpayer and close the contact based on current Qmatic Closing Codes and appropriate memo counts.
- The ITAS will continue to assist taxpayers until all appointments have been completed for the day.

#### **IRM 21.3.4.30.3, Other Tax Related Identity Theft Issues updated procedures on providing transcripts**

1. Take the following actions to resolve other tax related identity theft issues:

<b>If...</b>	<b>Then...</b>
Taxpayer is making a payment and there is ID theft involvement (i.e., Refund from fraudulent return paid off existing installment agreement, taxpayer makes payment for their current year return after they have filed but before the ID theft issue is resolved)	See IRM 21.3.4.7.1.2(1) for guidance on the appropriate Transaction Codes to use when posting these payments.
Taxpayer requests a copy of the ID theft return	There are specific procedures for requesting these transcripts and they cannot be printed for the taxpayer in the TAC. See IRM 25.23.3.3.7.1, <i>Intake - Accepting Requests for copies of</i>

	<i>Fraudulent Return(s)</i> , for procedures when taxpayers request copies of the ID theft return.
Taxpayer requests a transcript of their return but the first return posted is not the taxpayer's because they are the victim of identity theft (whether a TC 971 AC 522 was previously input or not) or is requesting verification of non-filing.	<p>Follow the procedures in IRM 21.2.3.5.8, <i>Transcripts and Identity Theft</i>, for guidance on issuing transcripts with identity theft involvement. If the identity theft issue has not been reported, see IRM 21.3.4.30.1, <i>Tax Return Related Identity Theft Issues</i>.</p> <p><b>REMINDER:</b> See IRM 21.3.4.30.1(1), <i>Tax Return Related Identity Theft Issues</i> if the taxpayer meets either hardship or ITAR criteria.</p>
Taxpayer receives <b>EIN but did not request it</b> and believes he/she is the victim of identity theft.	<ol style="list-style-type: none"> <li>1. Ensure that the person did not apply and does not want the number associated with their name. Most of the situations when a taxpayer contacts us stating they did not request an EIN are when a third party requested an EIN on the taxpayer's behalf for a legitimate business purpose. Therefore, it is important to determine whether or not this is the situation which led to the taxpayer contacting us.</li> <li>2. If a taxpayer indicates that he or she did not apply for a number they received: Determine that the number was not applied for by a spouse or other family member, a neighborhood club, or an accountant or third party on their behalf (such as a fiscal agent, bank or executor of a trust). Thorough research and/or direct contact with the taxpayer can usually resolve the situation. Determine if both addresses (the one on the notice and the address of record) are the same.</li> <li>3. If the addresses are the same, probe further on the above issues.</li> <li>4. If the addresses are different, determine if taxpayer is aware of the other address. The CP 575</li> </ol>

	<p>Employer Identification Number (EIN) assignment notice is issued to the address on lines 4/5 on Form SS-4. Therefore, if a third party designee submitted Form SS-4 with the taxpayer's address, the taxpayer would receive the CP 575 and may not be aware that the third party submitted the Form SS-4 on the taxpayer's behalf. The third party does not receive the CP 575.</p> <p>5. If taxpayer still indicates they did not apply, complete Form e-4442 to Submission Processing BMF Entity Function per IRM 21.7.13.7.2.4(2), <i>Cases Forwarded to Submission Processing BMF Entity</i>, requesting the action to "invalidate" the number. Attach statement (signed under penalty of perjury) from the taxpayer that he/she did not request EIN. Place a history item or note on the account. If using IDRS, place it on ENMOD. The history item or note should indicate "Taxpayer claims EIN not requested". <b>TC 971/AC 522 will not be input. Field Assistance employees are NOT authorized to apply BMF ID theft indicators.</b></p>
<p>Taxpayer has knowledge of <b>another person</b> filing a federal tax return with a <b>stolen SSN</b>.</p> <p><b>REMINDER:</b> If the taxpayer is reporting that someone is filing a return using <b>their</b> SSN, do not have them complete Form 3949-A. See IRM 21.3.4.30.1, <i>Tax Return Related Identity Theft Issues</i>, for guidance on assisting them in reporting</p>	<ol style="list-style-type: none"> <li>1. Advise the taxpayer you will take the information and submit a report for an investigation.</li> <li>2. Secure Form 3949-A, <i>Information Referral</i>, from the Forms/Pubs Repository. This is an informant referral in regards to another's SSN.</li> <li>3. Request the taxpayer complete the form, assist if needed following the procedures in IRM 21.1.3.19, <i>Informant Contacts</i>, IRM 25.2.1.3, <i>Handling the Information</i>, and IRM 25.2.1.5, <i>Documenting the Information</i> (with instructions on</li> </ol>

<p>they are a victim of identity theft.</p>	<p>where to route form).</p> <p><b>NOTE:</b> Ensure Section 6 of the form is completed by the informant (taxpayer). Section 6 should not be the information of the IRS employee accepting the form.</p> <p>4. Mail completed form (along with completed Form 3210) to: Internal Revenue Service, ICT M/S 31114, 5045 E. Butler, Fresno, CA 93888</p>
<p>Taxpayer <b>receives ITIN</b> but did not request it.</p>	<p>Most of the situations when a taxpayer contacts us stating they did not request an ITIN are when a third party requested an ITIN on the taxpayer's behalf for a legitimate income tax return for income reporting purposes. Therefore, determine that the number was not applied for by a spouse or family member, or an accountant or a certifying acceptance agent on their behalf. If no action has been taken on the account, complete the following actions:</p> <ol style="list-style-type: none"> <li>1. Prepare Form 4442 on AMS to notify Austin ITIN office that ITIN was not requested and request a revoking of the ITIN.</li> <li>2. Place a history item in AMS such as "Taxpayer claims ITIN not requested".</li> <li>3. Place a history item in ENMOD that "ITIN NT RQ". This indicates ITIN not requested.</li> </ol> <p><b>NOTE:</b> If action has been taken on the account, prepare an email providing the specifics of the case to your Area ITIN Program Analyst. The Area ITIN Program Analyst will elevate to headquarters for the ITIN Program Office elevation.</p>

<p>Taxpayer states that the <b>Social Security Administration has reduced or stopped his/her social security benefits</b> based on a tax return filed with the IRS. The taxpayer's income is below the filing requirement and the taxpayer indicates he/she did not file the return and this is causing the TP financial harm.</p> <p><b>NOTE:</b> If the taxpayer is experiencing a hardship due to <b>any government assistance</b> they are receiving being reduced because of IDT, see the note under IRM 21.3.4.30.1(1), <i>Tax Return Related Identity Theft Issues</i>, for how to refer the case to TAS.</p>	<p>Complete the following actions:</p> <ol style="list-style-type: none"> <li>1. Prepare and submit e-911, <i>Request for Taxpayer Advocate Service Assistance (And Application for Taxpayer Assistance Order)</i>.</li> <li>2. If the taxpayer asks to contact TAS directly, have the taxpayer call 1-877-777-4778 toll-free, or go to <a href="http://www.irs.gov/Advocate">http://www.irs.gov/Advocate</a></li> <li>3. Input TC 971 AC 522 PNDCLM if appropriate per IRM 25.23.2.17, <i>Initial Allegation or Suspicion of Tax-Related identity Theft - IMF Identity Theft Indicators</i>. See IRM 25.23.2-10, <i>IMF Only TC 971 AC 522 Tax-Related Identity Theft, Case Status, (Initial Claim/Suspicion and Supporting Documents)</i>, for instructions on how to input the TC 971 AC 522 into IDRS.</li> </ol>
<p>Taxpayer has a <b>balance due ONLY</b> because of an assessment due to identity theft. <b>A levy has been issued</b> and the taxpayer is requesting a release.</p>	<ol style="list-style-type: none"> <li>1. Verify with the taxpayer that they are the true owner of the SSN (review social security card and picture identification card).</li> <li>2. Advise the taxpayer "How To Report Identity Theft". See Exhibit 21.3.4-16, <i>How To Report Identity Theft</i>. This exhibit includes instructions for the taxpayer to contact the Social Security Administration to report earnings not belonging to the taxpayer.</li> <li>3. Advise taxpayer that they will need to provide substantiation documentation. See IRM 25.23.2.18, <i>Identity Theft Supporting Documentation - Overview</i>.</li> <li>4. When the taxpayer provides the</li> </ol>



	<p>substantiation documentation per IRM 25.23.2.18, <i>Identity Theft Supporting Documentation - Overview</i>, follow the procedures in IRM 5.19.21, <i>Campus Procedures for Handling Identity Theft</i>, to appropriately route the case and release the levy.</p> <ol style="list-style-type: none"> <li>5. Input a TC 971 AC 522 per IRM 25.23.2.18, <i>Identity Theft Supporting Documentation - Overview</i>. See IRM 25.23.2-10, <i>IMF Only TC 971 AC 522 Tax-Related Identity Theft, Case Status, (Initial Claim/Suspicion and Supporting Documents)</i>, for instructions on how to input the TC 971 AC 522 into IDRS.</li> <li>6. Advise the taxpayer per Exhibit 21.3.4-17, <i>What To Advise The Taxpayer Or Employee</i>.</li> </ol>
Taxpayer has a balance due ONLY because of a TC 922 or an AUR assessment due to an underreporter situation with identity theft issues and no levy has been issued.	<ol style="list-style-type: none"> <li>1. Secure substantiation documentation and route the documents to the appropriate AUR unit. Use the DLN of the TC 922 to identify the location of the AUR unit and route the documentation to the Identity Theft Victims Assistance (IDTVA) at that location. See SERP <b>WHO/WHERE</b> page AUR Addresses (Open Cases), to locate the appropriate address.</li> <li>2. Input a TC 971 AC 522 per IRM 25.23.2.18, <i>Identity Theft Supporting Documentation - Overview</i>. See IRM 25.23.2-10, <i>IMF Only TC 971 AC 522 Tax-Related Identity Theft, Case Status, (Initial Claim/Suspicion and Supporting Documents)</i>, for instructions on how to input the TC 971 AC 522 into IDRS.</li> <li>3. Advise the taxpayer per Exhibit 21.3.4-17, <i>What To Advise The Taxpayer Or Employee</i>.</li> <li>4. Record a history on AMS of the</li> </ol>

	actions taken.
Taxpayer has a balance due ONLY because of a TC 922 or an AUR assessment due to an underreporter situation with identity theft issues, a levy has been issued and the taxpayer is requesting a release.	<ol style="list-style-type: none"> <li>1. Verify with the taxpayer that they are the true owner of the SSN (Review social security card and picture identification card).</li> <li>2. Advise the taxpayer how to report Identity Theft. See Exhibit 21.3.4-16, <i>How To Report Identity Theft</i>. This exhibit includes instructions for the taxpayer to contact the Social Security Administration to report earnings not belonging to the taxpayer.</li> <li>3. When the taxpayer provides substantiation documentation, release the levy. See IRM 25.23.2.18, <i>Identity Theft Supporting Documentation - Overview</i>.</li> <li>4. Route the substantiation documentation to the AUR Unit. Use the DLN of the TC 922 to identify the location of the AUR unit and route the documentation to the Identity Theft Victims Assistance (IDTVA) at that location. See SERP <b>WHO/WHERE</b> page AUR Addresses (Open Cases), to locate the appropriate address.</li> <li>5. Input a TC 971 AC 522 per IRM 25.23.2.18, <i>Identity Theft Supporting Documentation - Overview</i>. See IRM 25.23.2-10, <i>IMF Only TC 971 AC 522 Tax-Related Identity Theft, Case Status, (Initial Claim/Suspicion and Supporting Documents)</i>, for instructions on how to input the TC 971 AC 522 into IDRS.</li> <li>6. Advise the taxpayer per Exhibit 21.3.4-17, <i>What To Advise The Taxpayer Or Employee</i>.</li> </ol>
Taxpayer reported tax related identity theft previously and now has a balance due and/or levy on	Verify that a TC 971 AC 501/506 is on the taxpayer's SSN, and the affected tax account shows that the IDT return was processed to the IRSN. Release the levy,

an IRSN.	update the address on the IRSN to a SC address and add AMS note under the IRSN.
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