

IRM PROCEDURAL UPDATE

DATE: 02/26/2016

NUMBER: WI-21-0216-0404

SUBJECT: Forms, Instructions and Publications

AFFECTED IRM(s)/SUBSECTION(s): 21.3.4.9

CHANGE(s):

IRM 21.3.4.9, Forms, Instructions, and Publications updated link to 2015 TAC Product List and clarified procedures for which products TACs may order.

1. TACs may stock and provide taxpayers with free copies of forms, instructions and publications. See the TAC Product List located on the TAC Program page for products that may be stocked. Initial filing season products are shipped to TACs based on the quantities specified by Media and Publications (M&P) and should be made available to the public by the start of the calendar year (when possible). TACs should not place reorders of filing season products when stock is depleted.
2. Products listed on the TAC Product List designated as "M&P Ship" may **NOT** be ordered by the TACs for stocking. These products are a one-time shipment with quantities determined by M&P and normally begin shipping prior to filing season. Products listed on the TAC Product List designated as "TACs order through OSMS" may be reordered by the TACs as needed throughout the year. TACs should only order the quantities needed to meet the expected demand for their TAC. Reorders of stocked products will be limited. See the 2015 TAC Product Stocking list <http://www.publish.no.irs.gov/distsys/pod/prolst15.xlsx> for guidance on which products may be reordered and stocked year-round.
3. TACs may only stock products that are on the TAC Product List, all other orders will not be fulfilled without approval from the Director of Field Assistance.

EXCEPTION: Spanish (SP) and Puerto Rico (PR) versions of items on the TAC Product List may be ordered, if needed. TACs may also occasionally receive educational products (i.e., EITC awareness) from other organizations that are not on the TAC Product List. It is permissible for TACs to stock these products but TACs will not reorder these products once depleted. If unsure about a specific product, contact your Area Forms Analyst.

If a taxpayer requests a product that is not stocked in the TAC but is available online:

Inform taxpayers that they can access and download tax products on the IRS website at www.IRS.gov/forms or they can place an order for tax products at www.IRS.gov/orderforms

Offer Pub 4604, *Use the Web for IRS Tax Products & Information*.

NOTE: For taxpayers that do not have access to the internet or do not have ability to print, inform them that most libraries have computers with internet access and printers available for public use.

For TACs with FSA Kiosks - Offer assistance to taxpayers on how to use the FSA to download, view, and order products not available in the TAC. For procedures on using the FSA, see IRM r21.3.4.2.2, *Facilitated Self Assistance (FSA)*.

4. If the taxpayer does not use the above options, you may offer to order the product(s) for the taxpayer using ELITE on Account Management Services (AMS). ELITE instructions can be found at http://serp.enterprise.irs.gov/databases/local-sites-other.dr/elite.dr/elite_instructions.htm and IRM 21.2.2.4.5.2, *Enterprise Logistics Information Technology (ELITE)*.

EXCEPTION: If no IDRS access, orders may be placed for taxpayers using *Forms and Publications by U.S. Mail* at <http://www.irs.gov/formspubs/page/0,,id=10768,00.html>

5. As a last option, products that are ten pages or less may be printed in the TAC and provided to the taxpayer, if there is an urgent need. For lengthy products that are more than ten pages, the TAC employee may offer to order the product for the taxpayer (see exception below). **Printing tax products in TACs should be done on a limited basis only.** Only print the pages needed. Target the information needed to determine which pages to print rather than printing the entire product. Relevant sections of publications needed to answer tax law questions may be printed if the publication is not available in the TAC.

EXAMPLE: Taxpayer has a question on paying estimated tax for their gambling winnings. Since Publication 505, *Tax Withholding and Estimated Tax*, is not on the TAC Product List, only print the relevant page on gambling winnings instead of the entire publication.

EXCEPTION: TACs may occasionally need to make exceptions to the ten page limit to accommodate individual taxpayers on a case-by-case basis. When approving exceptions, consideration should be given to taxpayers that have experienced extreme hardships (i.e., made repeated visits from great distances, arrived at the TAC when it was closed, physically challenged to travel, etc.). When possible, exceptions must be approved by management.