

IRM PROCEDURAL UPDATE

DATE: 03/19/2015

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SUBJECT: Tax Law Assistance

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

CHANGE(s):

IRM 21.3.4.3.4 Tax Law Assistance updated procedures for answering tax law inquiries

1. The Interactive Tax Law Assistant (ITLA) will be used to answer tax law questions in TAC offices. If an ITLA Tax Law Category (TLC) is available, the use of this tool is mandatory to answer tax law questions. See the ITLA Homepage on SERP for a list of tax law topics covered by ITLA TLCs.
2. If an ITLA TLC is not available, employees will use the Publication Method to assist taxpayers with tax law questions. Specifics about the use of these methods are covered in more detail later in this section of the IRM.
3. ITLA TLCs will not cover every possible tax law question received in a TAC. Employees must use their tax law skills and appropriate publications to answer in-scope questions beyond the scope of ITLA.
4. Taxpayers with questions and issues regarding forms and schedules will be assisted in meeting their filing and compliance requirements. The scope of services for tax law assistance will include issues involving basic forms and schedules but does not include return preparation.
5. Refer to the FA Scope Search Engine/Alpha Scope List on the ITLA homepage for detailed tax law in-scope, out-of-scope and functional referral designations.
6. IMF/1040 tax law questions within FA scope will be answered from January through the Form 1040 mid-April due date only.
7. The following in-scope tax law topics will be answered year round:
 - a. BMF tax law questions
 - b. IMF tax law questions when the question originates from and is directly associated with resolution of an account inquiry.
 - c. Miscellaneous tax law topics including ITIN, Alien Residency, Alien Clearance, and Form 2290 will be answered year round. These topics (ITLA TLCs) are identified with the designation "YEAR ROUND" on the FA *Alpha* and FA *By Category* Table of Contents on the ITLA homepage.

NOTE: Managers, at their discretion, may allow an IMF tax law question to be answered on a case-by-case basis during the post-filing season, to

effectively utilize their resources. Employees should check with their Manager for additional guidance.

8. While assisting taxpayers with an account inquiry, it is common to encounter issues that have tax law implications. Even though the taxpayer's initial question may be account related, be sure to use the appropriate tax law procedures as outlined in this section during the account contact. It does not matter who brings up the tax law issue (the ITAS or the taxpayer), ITLA is required to be used when an issue covered by ITLA is identified.

CAUTION: Remember Taxability, Eligibility and Deductibility (TED), and if phrases such as, "that is not taxable", "you are not eligible", or "that is not deductible" are used, access any applicable ITLA topic immediately.

IRM 21.3.4.3.4.1 Publication Method clarified procedures for using publications

1. All Field Assistance employees are required to use the Publication Method when answering tax law questions. For topics covered by the Interactive Tax Law Assistant (ITLA), use of the guides is mandatory. On all tax law contacts, take the following steps to ensure a complete and correct response:
 - a. Respond to the taxpayer's opening statement by acknowledging that you will help. Actively listen to the taxpayer's question/issue.
 - b. Target the taxpayer's question/issue. Determine if the tax law question/issue is in scope. If not, refer appropriately. Do not answer an out of scope tax law question.
 - c. Go to the ITLA Homepage on SERP to determine if the topic is covered by an ITLA TLC. Use the appropriate method to provide assistance.

If:	Refer to:
ITLA topic	IRM 21.3.4.3.4.1.1
Not covered by an ITLA TLC	IRM 21.3.4.3.4.1.2
Current TLC or publication not available	IRM 21.3.4.3.4.1.3

- d. Close the conversation by summarizing the information you provided to ensure a correct and complete response. Check for the taxpayer's understanding. Determine if the taxpayer has any other questions.
2. Every taxpayer with a tax law question must be offered either an answer or a referral. Direct taxpayers with **out of scope** or **in scope** tax law inquires after April 15th to alternative services, including IRS.gov or a tax professional. Provide the appropriate reference material (form, instruction, publication) to the taxpayer, if available. If not available, identify the reference (publication number, form, instructions, etc.) and how to access online. Offer Pub 5136, *IRS Services Guide* for future reference.

NOTE: Pub 5136 is not available to order and must be printed for the taxpayer. Only print when offered to the taxpayer you are assisting.

3. All out of scope tax law questions should be handled using current referral procedures. See IRM 21.3.4.3.5, *Referral Procedures*.

IRM 21.3.4.3.4.1.2 Steps in the Publication Method For Non-ITLA Topics updated procedures for providing the reference

1. Determine the appropriate reference (this could be a publication, form or instructions).
 - Use a purpose statement to let the taxpayer know you will be asking a series of questions designed to gather the necessary information to ensure an accurate response.
2. Identify the appropriate section of the applicable reference. If the reference is not stocked in the TAC, use the online version and inform the taxpayer the reference is available on IRS.gov.
 - Solicit a response from the taxpayer that the section you identified is appropriate.
3. As you gather all relevant tax law facts by questioning the taxpayer, address all appropriate sections of the publication, form or instructions to ensure you provide a complete and correct response.
 - As topics are addressed, continue to solicit responses or acknowledgement from the taxpayer that you are answering their question.
4. Always look further when:
 - The taxpayer does not meet the general rule - look for exceptions.
 - The publication says "generally" or "usually" - look for more explanation when the taxpayer's situation is different.
 - The publication says "see any topic heading" - find that section and read it to see if anything there applies to your taxpayer.
 - There is a footnote or any reference to another page or another publication.
5. Provide the taxpayer with a correct and complete response.
6. Inform the taxpayer where the answer to their question is located in the publication.
7. If the taxpayer requests it, provide the publication or other reference material to the taxpayer to take with them, if available. If the reference is not stocked in the TAC, inform the taxpayer how to access and download the applicable reference on IRS.gov.

IRM 21.3.4.3.4.1.3 ITLA Procedures Before Appropriate Year Publication and Tax Law Categories (TLCs) Are Available updated procedures for providing the reference

1. This IRM section addresses when a taxpayer asks a tax law question and the applicable year publication and ITLA TLC are not yet available.
2. When the appropriate tax year ITLA TLC and appropriate tax year publication are not yet available, follow procedures in IRM 21.3.4.3.4.1.2, *Steps in the Publication Method For Non-ITLA Topics*, using the most current publication. If the publication is not stocked in the TAC, use the online version and inform the taxpayer the reference is available on IRS.gov. Use of the most current year ITLA TLC as a resource/guide for covering required probes is not precluded, provided the steps below are followed.
 - a. Advise the taxpayer the information provided is based on the prior year publication.
 - b. Caution the taxpayer that the tax law may change before the end of the tax year. When possible, the employee should advise the taxpayer when the revised publication is expected to be available online.
 - c. If aware of already enacted legislative changes that will impact the taxpayer, use information from IRS.gov, the "What's New for YYYY" section of the available publication or Field Assistance headquarters' communications to share the tax law changes with the taxpayer.
 - d. Do not address out of scope tax law during these contacts.
3. When the appropriate tax year publication is available but the appropriate ITLA TLC has not yet posted, follow procedures in IRM 21.3.4.3.4.1.2, *Steps in the Publication Method For Non-ITLA Topics* and the steps below, using the tax year appropriate publication. If the publication is not available in the TAC, use the online version and inform the taxpayer the reference is available on IRS.gov.
 - a. Read the "What's New for YYYY" section in the current year publication for the taxpayer.
 - b. Incorporate any tax law changes in the answer you provide to the taxpayer.
 - c. Review the relevant sections in the publication. Use of the most current year ITLA TLC as a resource/guide for covering required probes is not precluded. However, provide the taxpayer with a correct response from the publication.
4. Follow these procedures until the current year TLC for that tax law topic is available electronically on the ITLA homepage (on SERP).