

IRM PROCEDURAL UPDATE

DATE: 03/24/2015

NUMBER: WI-21-0315-0529

SUBJECT: Practitioner Priority Service (PPS) Preparer Tax Identification Number (PTIN) information updated

AFFECTED IRM(s)/SUBSECTION(s): 21.3.10

CHANGE(s):

IRM 21.3.10.2 PPS Scope of Service PTIN information updated revised and re-numbered section

1. PPS will assist tax practitioners, as defined in IRM 21.3.10.1, *Practitioner Priority Service (PPS) Overview*, with the following authorizations: For Oral Disclosure Consent see IRM 21.3.10.3.4 *Oral Disclosure Consent (ODC)*.
2. Circular 230 governs the practice of Attorneys, Certified Public Accountants, enrolled agents and others before the IRS. This document also establishes the rules of engagement for all who represent taxpayers before the IRS. For more information, see Circular 230.
3. Anyone who prepares or assists in preparing federal tax returns for compensation must have a valid PTIN before preparing returns. There may be some situations where a CPA or an attorney does not prepare returns but may represent the taxpayer before IRS and may not have a PTIN.
4. **Form 2848**, *Power of Attorney and Declaration of Representative*, includes Attorneys, Certified Public Accountants, Enrolled Agents, Enrolled Actuaries, Unenrolled Return Preparer, Registered Tax Return Preparer, Student Attorney/CPA and Enrolled Retirement Plan Agents.
 - a. There may be some situations where these individuals do not prepare returns but may represent the taxpayer before IRS. A Preparer Tax Identification Number (PTIN) is not required if the caller meets the requirements in IRM 21.3.10.2 (2) above.
 - b. A PTIN is required for Unenrolled Return Preparers and Registered Tax Return Preparers.

NOTE: Ask the tax practitioner to provide their PTIN. A PTIN is a nine digit number that begins with a "P" and the first digit is "0". # [REDACTED]
[REDACTED] # See IRM 21.3.10.2 (9), *PPS Scope of Service*, below for more Form 8821 guidance.

5. **Form 8821**, *Tax Information Authorization*, names an individual or a business entity as an appointee.

- a. If the caller is an individual appointee, a PTIN is required. Ask the tax practitioner to provide their PTIN. # [REDACTED]
[REDACTED] #

REMINDER: A PTIN is only required if the individual prepares tax returns for compensation. There may be some situations where a CPA or an attorney does not prepare returns but may represent the taxpayer before IRS. Therefore, a Circular 230 representative may not have a PTIN and submits Form 8821. In this case, assist the tax practitioner. A PTIN is not required. See IRM 21.3.10.2 (2) above for Circular 230 information.

CAUTION: Unenrolled Return Preparer (level H) and Registered Return Preparer (level I) must provide their PTIN.

- b. If the caller is calling on behalf of the business entity appointee, the caller must provide their individual PTIN for assistance on the PPS toll-free line. Ask the tax practitioner to provide their PTIN. # [REDACTED]
[REDACTED] #

REMINDER: A PTIN is only required if the individual prepares tax returns for compensation. There may be some situations where a CPA or an attorney does not prepare returns but may represent the taxpayer before IRS. Therefore, a Circular 230 representative may not have a PTIN and submits Form 8821. In this case, assist the tax practitioner. A PTIN is not required. See IRM 21.3.10.2 (2) above for Circular 230 information.

6. Before assisting the practitioner, verify that the caller meets the qualifications stated in IRM 21.3.10.1 (2), *Practitioner Priority Service (PPS) Overview*, above and is calling in regards to **an account related issue**.

REMINDER: Assistors must probe to determine what the purpose of the call is and make a determination based on the caller's response whether the issue is account related or not.

7. An account inquiry is a contact relating to a taxpayer's tax account or entity information dealing with the processing of tax returns and corrections of subsequent errors. Account related issues may or may not be on an open account. You could have account related issues on an account not currently open such as a request for address change or missing schedules, even some balance due accounts are not currently open on IDRS.
8. If a call is received via the PPS line and the caller is not a tax practitioner as defined IRM 21.3.10.1, *Practitioner Priority Service (PPS) Overview*, advise the caller that you cannot help them and to call the appropriate toll-free number below or refer them to one of the other resources available for customers. Hours of Operation: Monday – Friday, 7:00 a.m. – 7:00 p.m. your local time (Alaska and Hawaii follow Pacific Time).

- IMF (800) 829–1040
- BMF (800) 829–4933

9. When responding to a third party who indicates he/she has a third party authorization on file, complete the appropriate research. Verify the tax practitioner has authorization for the tax form and period in question. See IRM 21.3.10.3, *Authentication and Disclosure Guide*, for more information on third party authorization. See IRM 21.3.10.3.2, *Non-Authorized Third Parties*, when you are unable to verify authorization.
10. Use the following chart for Form 2848, *Power of Attorney and Declaration of Representative*:

IF	AND	THEN
The caller has a Form 2848 processed to CAF database	Indicates designation levels A, B, C, G, H, I, K or R	Assist the practitioner.
The caller submits Form 2848	Indicates designation levels A, B, C, G, K, or R	Assist the practitioner.
The caller submits Form 2848	Indicates designation level H (Unenrolled Return Preparer) or level I (Registered Tax Return Preparer)	<ul style="list-style-type: none"> ○ Validate the preparer is eligible to represent the taxpayer by confirming that the practitioner has prepared and signed the return and the return is under Examination ○ Assist the practitioner if eligible

- Use the following chart for Form 8821, *Tax Information Authorization*:

IF	AND	THEN
The caller has a Form 8821 processed to the CAF database or is submitting Form 8821, via fax	The caller is directly assisting the taxpayer with an account related issue and the caller identifies himself/herself as a Circular 230 representative, excluding level H and I.	A PTIN is not required. Assist the tax practitioner. However, if the caller is level H or I, a PTIN is required for PPS assistance.
The caller has a Form 8821 processed to the	The caller is directly assisting the taxpayer with an account related	A PTIN is required. Request the caller to provide their PTIN.

<p>CAF database or is submitting Form 8821, via fax</p>	<p>issue</p>	<p>a. If the PTIN is provided, assist the practitioner. b. If PTIN is not provided, advise the caller that you cannot help them and to call the appropriate toll-free number. IMF - (800) 829–1040 BMF - (800) 829–4933, Or, refer them to one of the other resources available for customers.</p>
<p>The caller has a Form 8821 processed to the CAF database or is submitting Form 8821, via fax and is directly assisting the taxpayer with an account related issue.</p>	<p>The caller identifies himself/herself as a Reporting Agent and is the current Reporting Agent for the taxpayer as verified by accessing CC RFINK.</p>	<p>Assist the practitioner.</p>
<p>The caller has a Form 8821 processed to the CAF database or is submitting Form 8821, via fax and is directly assisting the taxpayer with an account related issue.</p>	<p>The caller identifies himself/herself as a Reporting Agent and is not the current Reporting Agent for the taxpayer as verified by accessing CC RFINK.</p>	<p>Advise the caller that you cannot help them and to call the appropriate toll-free number: IMF - (800) 829–1040 BMF - (800) 829–4933,</p>

		<p>Or, refer them to one of the other resources available for customers.</p> <p>NOTE: If the practitioner is requesting EIN verification, see IRM 21.3.10.3.1(2), <i>Authorized Third Party Designees</i>.</p>
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CAUTION: For all situations identified above, refer to IRM 21.3.10.2 (1) b) for more information.

12. If the caller has Form 8655, *Reporting Agent Authorization*, on file and processed to the Reporting Agents File (RAF) or is submitting Form 8655, *Reporting Agent Authorization*, via fax, assist the Reporting Agent regarding tax deposits and tax information filings to federal, state, and local governments. See IRM 21.3.9, *Processing Reporting Agents File Authorizations*.

IRM 21.3.10.4.5 Deleted Transcript Request Message Information

1. Effective January 1, 2015, IRS no longer provides transcript requests via Application 185, PPS Transcript Line.

IRM 21.3.10.8 Revised Section Returning Calls to Practitioners

1. If you need to return a disconnected call to a practitioner:
 - o Provide your name and Identification (ID) (Badge) Number or, if the IRS HSPD-12 (SmartID Card) is issued, use your ten digit Personal Identification (PID) and the fact that you are calling from the IRS.
 - o State that you are returning a disconnected call to IRS. Provide the time and date of the practitioner's call.
2. If you need to leave a message, do not mention the taxpayer to whom the call pertains. See IRM 11.3.2.6.1, *Leaving Information on Answering Machines/Voice Mail*. Be sure to follow the guidelines during your call.

EXAMPLE: "This is **your name and ID number**" from the Internal Revenue Service. We were disconnected, I am sorry I was unable to reach you. If you still require assistance, please call PPS toll free number at 866-860-4259.