

## IRM PROCEDURAL UPDATE

**DATE: 08/29/2023**

**NUMBER: sbse-01-0823-0914**

**SUBJECT: Interim Guidance On Field Collection Safety During Field Contact**

**AFFECTED IRM(s)/SUBSECTION(s): 1.4.50**

**CHANGE(s):**

**IRM 1.4.50.5.2.3.1, Added guidance from Interim Guidance Memorandum SBSE-05-0723-0045, Interim Guidance on Field Collection Safety During Field Contacts to include telephonic observations as an acceptable method of conducting observational reviews of revenue officer's contacts with the public.**

(1) In certain situations, it may be necessary for a group manager (GM) to conduct observations of revenue officer contacts with taxpayers or the taxpayer's authorized representative telephonically. Telephonic observations are an appropriate method to evaluate a revenue officer's contact with taxpayers when a face-to-face observation is not possible due to the location of the taxpayer/representative or in situations where the IRS has suspended face-to-face contacts in the interest of the health or safety of the employee or the public. Additionally, the use of telephonic observations is also appropriate for virtual contacts between employees and members of the public.

(2) When necessary, telephonic observations are an acceptable alternative to the mandatory field visitation or office observation review requirement set forth in IRM 1.4.50.5.2(4)(a). Common situations where it may be necessary to conduct an observation of a telephonic contact between a revenue officer and member of the public include:

- a. *Replacement Inventory*. In cases of federally declared disasters, the Disaster Program Office authorizes input of a -O freeze on cases in areas most seriously impacted by the disaster by ZIP code. Most compliance activities, including face-to-face contacts are suspended on accounts containing a -O freeze. In situations, where all of the inventory assigned to a RO contain a -O Freeze and the inventory available for assignment to the RO based on the parameter table contain -O freeze indicators, you may assign replacement inventory to maintain continuity of operations.
- b. *Replacement Inventory* is defined as inventory meeting criteria established by headquarters, to be assigned to field collection groups in areas affected by a declared national disaster in order to maintain continuity of Field Collection operations. These cases are located outside of the covered disaster area and are generally worked remotely without travel to the taxpayer's location. It is

appropriate for you to conduct an observation of a telephonic contact between the RO and the taxpayer/representative on replacement inventory accounts.

- c. *Remote Assignments.* In situations where management has assigned inventory beyond the RO's assignment area with the expectation the inventory will be worked remotely without travel to the taxpayer's location, it is appropriate to observe telephonic contacts on those cases.
- d. *Temporary suspensions of face-to-face contacts.* In exceptional circumstances, the IRS may temporarily suspend in-person interviews in the interest of the health or safety of the employee or the public. It is appropriate for you to perform observations of telephonic contacts in this situation.

**Example:** Face to face contacts were suspended during the COVID-19 pandemic.

(3) GMs will coordinate their attendance of the telephonic contact with the RO in same manner used to attend an office or field observation. GMs will be required to advise the taxpayer, or the taxpayer's authorized representative, of their attendance and the purpose of their attendance at the beginning of the call.

(4) Provide feedback based on your observations. IRM 5.13.1, Embedded Quality Collection Field Organizations Administrative Guidelines provides for documenting feedback using the EQRS system.

**Exhibit 1.4.50-2, Criteria for Review of Completed Work-Currently not Collectible Unable to Contact/Unable to Locate, section was updated to incorporate guidance from SBSE-05-0723-0045, Interim Guidance on Field Collection Safety During Field Contacts, to replace "field call to last known address" to "an appointment letter to the taxpayer's last known address and an observational field call to the taxpayer's last known address."**

**Currently Not Collectible Accounts**

If	Then
<p><b>Unable to Contact - Unable to Locate</b></p>	<p>1. Check documentation. For accounts with an aggregate assessed balance less than the amount in IRM 5.16.1.2.1(4) require:</p> <ul style="list-style-type: none"> <li>a. An appointment letter sent to the taxpayer's (Tp's) last known address.</li> <li>b. An observational field call to the taxpayer's (Tp's) last known address.</li> <li>c. An attempt to contact the Tp by phone</li> <li>d. Research of on-line services such as Accurint.</li> <li>e. All levy sources be addressed.</li> <li>f. Review of the Tp's last filed return if filed within the past two years.</li> </ul>

<b>If</b>	<b>Then</b>
	<ul style="list-style-type: none"> <li>g. Has the NFTL determination been made?</li> <li>h. Has all pertinent information been documented in history?</li> <li>i. Have third party contacts been recorded?</li> </ul> <p>2. Case where the UBA exceeds the amount in IRM 5.16.1.2.1(5) require the following additional investigative steps:</p> <ul style="list-style-type: none"> <li>a. Postal tracers.</li> <li>b. Motor vehicle records.</li> <li>c. Real and personal property checks.</li> <li>d. Employment commission information.</li> <li>e. FinCEN research when IRP reflects FBAR information.</li> </ul> <p>3. Cases where the UBA exceeds the amount in IRM 5.16.1.2.1(6) require the following additional investigative steps:</p> <ul style="list-style-type: none"> <li>a. Local licensing authorities if the taxpayer is engaged in a business which requires licensing.</li> <li>b. A passport check if it determined the taxpayer travels outside the U.S.</li> </ul> <p>4. Cases where the UBA exceeds the amount in IRM 5.16.1.2.1(7) require the following additional investigative steps:</p> <ul style="list-style-type: none"> <li>a. Full credit bureau report on IMF, sole proprietor taxpayers and LLCs where the individual owner is identified as the liable taxpayer.</li> <li>b. CC AMDIS if there is a -L freeze on the account.</li> </ul> <p>5. Check Form 53 for accuracy, completeness, and correct closing code. Are all modules shown on IDRS SUMRY included? Were appropriate TC 130 inputs requested in accordance with IRM 5.16.1.2.1(14).</p>