

## IRM PROCEDURAL UPDATE

**DATE:** 01/10/2017

**NUMBER:** sbse-05-0117-0074

**SUBJECT:** ACSS-CDP CIS Verifications

**AFFECTED IRM(S)/SUBSECTION(S):** 5.19.8.4.7.5

**CHANGE(S):**

### **IRM 5.19.8.4.7.5(7) Deleted note regarding Collection Information Statement (CIS) verifications.**

7. Offer to work with the taxpayer to resolve the issue(s). If the taxpayer agrees to work with you, then proceed with the necessary actions and document the case file. Agreement with the taxpayer at this stage will expedite the Appeal process, not prevent it. If the taxpayer is satisfied with the resolution you reach together, offer the taxpayer the opportunity to withdraw the CDP request. Advise the taxpayer of his or her rights and the consequences of withdrawal (see IRM 5.19.8.4.8 paragraph (5), *Withdrawal of a Request for a CDP or Equivalent Hearing*). If the taxpayer does not agree to work with you, continue case building if necessary and promptly forward to Appeals.

### **IRM 5.19.8.4.7.5(8) Inserted new paragraph with consolidated instructions on (CIS) verifications for CDP cases.**

8. Follow these steps for CDP cases involving Collection Information Statements (CIS).

IF	AND	THEN
If a CDP hearing request is received and it <u>includes</u> a completed CIS or is provided as you are working the case	a resolution can be reached with the taxpayer	<ol style="list-style-type: none"><li>a. Verify the CIS per IRM 5.19.1.1.6.4, <i>Financial Analysis Verification and Substantiation</i>.  <b>NOTE:</b> When the request involves CNC, refer to IRM 5.19.1.1.6.5, <i>Currently Not Collectible, CNC</i> for more information.</li><li>b. Note the results on Form</li></ol>

		<p>12153B and AMS.</p> <p>c. Ask the taxpayer if he/she would like to voluntarily withdraw the CDP/EH request, and inform of the consequences per <i>IRM 5.19.8.4.8, Withdrawal of a Request for CDP or Equivalent Hearing</i>.</p> <p>d. If the taxpayer withdraws the request, take the actions required to implement the resolution and close the case.</p> <p>e. If the taxpayer does not withdraw the request, forward the case to Appeals.</p>
<p>If a CDP hearing request is received and it <u>includes</u> a completed CIS or it is provided as you are working the case</p>	<p>and a resolution <u>can't be reached</u></p>	<p>a. Verify the CIS per <i>IRM 5.19.1.1.6.4, Financial Analysis, Verification and Substantiation</i>.</p> <p>b. Note the results on Form 12153-B and AMS as part of your case building.</p> <p>c. Forward the case to Appeals.</p>
	<p>There is <u>no</u> response from the taxpayer to your request for clarification or documentation</p>	<p>a. Verify the CIS per <i>IRM 5.19.1.1.6.4, Financial Analysis, Verification and Substantiation</i>.</p> <p>b. Document the non-response to your request for additional information. Note the verification results on Form 12153-B and AMS as part of your case building.</p> <p>c. Forward the case to Appeals.</p>
<p>If a CDP request is received where the taxpayer is requesting a</p>	<p>there is no response from the taxpayer to your request for CIS per <i>IRM</i></p>	<p>a. Document the non-response on Form 12153-B and AMS.</p> <p>b. Forward the case to</p>

collection alternative which requires a CIS, but it is not included	5.19.8.4.7.5(5) & (6), Case Actions	Appeals.
If a CDP request is received that <u>includes</u> a completed CIS	The balance involved exceeds ACS authority or requires research on third party reporting systems,	<p><i>The CDP Coordinator will:</i></p> <ul style="list-style-type: none"> <li>a. Determine the collection field office/RO Group that has jurisdiction where the taxpayer is located.</li> <li>b. Forward the CIS on an ARI, Form 2209 to the appropriate RO Group for verification by secure email and explain why ACSS is requesting it (exceeds authority, requires research on third party reporting systems (Accurint) etc. Request that they return the verification results to the CDP Coordinator within 45 days.</li> <li>c. Follow up in 45 days if no result is received from field collection. Maintain a copy of the email to field collection until you have received the CIS results and forwarded it to Appeals.</li> </ul> <p><i>The TE will:</i></p> <ul style="list-style-type: none"> <li>d. Document on AMS and Form 12153B that the CIS has been sent to field collection for the verification. Include a copy of the ARI in the case file.</li> <li>e. Send Letter 4473C to the taxpayer informing that the case has been forwarded to Appeals and that Collection may contact them if clarification of their</li> </ul>

		<p>Form 433F is needed.</p> <p>f. Forward the CDP case to Appeals.</p>
<p>If a CDP request is received that does <u>not</u> include a completed CIS</p>	<p>the balance involved exceeds ACS authority or requires research on third party reporting systems</p>	<p>a. Send letter 4473C to the taxpayer requesting that he or she submit a completed CIS to Appeals within 30 days. Input the Appeals address and enclose Form 433F. Inform the taxpayer that the case is being forwarded to Appeals and that Collection may contact them if clarification of their Form 433F is needed.</p> <p>b. Document AMS and Form 12153-B. Forward the case to Appeals.</p>

**NOTE:** Appeals will accept as verified any Collection Information Statement (CIS) that collection previously reviewed or had the opportunity to review within 12 months of receipt in Appeals. Appeals will consider corrections or revisions to the CIS on AMS.