




DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, DC 20224

SMALL BUSINESS/SELF-EMPLOYED DIVISION

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MEMORANDUM FOR: William H. Kea Jr.
Director, Field Collection

FROM: Rocco A. Steco Steco Jr. 
Director, Collection Policy

SUBJECT: Temporary Guidance on Recording an Initial Contact Action
in ICS

Digitally signed by Rocco
A. Steco Jr.
Date: 2024.03.29 10:33:11
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Purpose: The purpose of this memorandum is to establish temporary procedures for revenue officers to record an initial contact action in ICS when a taxpayer or representative does not respond to a Letter 725-B Meeting with Taxpayer - Confirmation or Letter 5857 FTD Alert Appointment Letter scheduled appointment.

Background/Source(s) of Authority: ICS generates an “initial contact due” systemic follow-up notification within 55 calendar days from the date of case receipt (25 calendar days for FTD alerts and 70 calendar days for CIP leads).

Prior to the issuance of [IGM SBSE-05-0723-0045](#), Interim Guidance on Field Collection Safety During Field Contact, revenue officers would register an initial contact action by using the ICS Taxpayer Contact pick list and selecting TP or POA Contact if actual contact was made or Attempted Contact with Contact Type F (field) if no contact was made but was attempted in the field. Selection of either of these pick list items would then turn off future “initial contact due” notifications. ICS programming currently does not have an option for recording an initial contact action under current guidance when a taxpayer or representative fails to respond to a L725-B or Letter 5857 appointment.

Pursuant to IGM SBSE-05-0723-0045, Interim Guidance on Field Collection Safety During Field Contact, an initial contact action occurs when:

- Actual contact is made with a taxpayer or representative prior to or on an appointment date established by Letter 725-B or Letter 5857 (including contacts made to confirm or reschedule the appointment), or

- Two attempted telephone calls are made to a representative within the initial contact timeframe, or
- The taxpayer or representative fails to respond to the Letter 725-B or Letter 5857 appointment and the revenue officer documents the failure to respond in ICS and their follow-up action.

Procedural Change: The chart below provides a temporary workaround that will prevent ICS from generating a systemic 'initial contact due' notification for situations where the taxpayer or representative does not respond to the Letter 725-B or Letter 5857 scheduled appointment.

To record an initial contact action in ICS using the Taxpayer Contact picklist:

IF	THEN
Actual Contact with the Taxpayer or representative.	'TP or POA Contact' with the applicable contact type.
Two attempted telephone calls are made to a representative within the initial contact timeframe.	'Attempted Contact-POA' with contact type telephone (T) (two separate histories).
Letter 725-B or Letter 5857 is issued to schedule an appointment and the taxpayer or representative fails to respond to the scheduled appointment.	'Attempted Contact' with contact type field (F) and document ICS that the taxpayer or their representative failed to respond and the next follow up action. (This will prevent ICS from generating systemic 'initial contact due' notifications). (On the ICS Daily Time Report, ROs will update the 'F' contact type to the applicable attempted contact type).

The issuance of Letter 725-B or Letter 5857 itself is not an initial contact action. Revenue officers should not use the pick list choice Attempted Contact or Taxpayer Contact when the Letter 725-B or Letter 5857 is generated or mailed. When mailing a Letter 725-B or Letter 5857 revenue officers may document ICS using General History, Contact Type C (correspondence).

Revenue officers should only select the pick list item TP or POA contact when an actual contact was made with the taxpayer or their representative.

Effect on Other Documents: This guidance is temporary and effective until ICS programming allows for revenue officers to record an initial contact action when a taxpayer or representative fails to respond to a L725-B or Letter 5857 scheduled appointment.

Effective Date: The effective date is the date of this memorandum.

Contact: If you have any questions, please contact Diana Estey, Program Manager Offer-in-Compromise (OIC), or a member of your staff may contact Senior Analyst Christopher Clonan or Policy Analyst JoAnne Laybourne.

Distribution:

Director, Collection Operations – Quality and Technical Support
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