

## IRM PROCEDURAL UPDATE

**DATE: 04/05/2017**

**NUMBER: sbse-05-0417-0641**

**SUBJECT: Private Debt Collection (PDC) Changes**

**AFFECTED IRM(s)/SUBSECTION(s): 5.19.1**

**IRM 5.19.1.4.20, *Pension Benefit Plans*, inserted new section in accordance with Interim Guidance Memorandum SBSE-05-1116-0064.**

1. This section relates to actions required when establishing installment agreements which include an MFT 74 and/or MFT 76 module.
2. MFT 74 identifies the tax module in which an adjustment for Form 5500, *Annual Return/Report of Employee Benefit Plan*, is to post. Form 5500 concerns compliance with qualification provisions. For Form 5500 penalties (e.g., late filing), see IRM 20.1.8.3, *Employee Plans (EP)*.
3. MFT 76 identifies the tax module in which an adjustment for Form 5330, *Return of Excise Taxes Related to Employee Benefit Plans*, is to post. Form 5330 is used to report and pay the excise tax related to employee benefit plans under several IRC provisions. The largest assessments usually relate to inadequate funding of employee pension plans. A tax of up to 10% [4971(a)] of the underfunded amount may apply each year. A tax of 100% [4971(b)] can be imposed in certain cases. The tax may be self-reported on Form 5330, or identified by IRS in an Examination proceeding.
4. Currently, due to programming limitations, the systemic input of certain transaction codes to a MFT 74/76 module is not possible, due to the 3 digit plan identifier associated with these assessments. Automated systems do not recognize the identifier number. Notices requesting payment are sent when the tax is assessed and every time interest is updated, but the cases do not move beyond ST 21. Sometimes no status is reflected on IDRS, just the assessment.
5. Research of these modules requires a specific format which include:

<b>Command Code</b>	<b>Format</b>	<b>Notes</b>
BMFOL T	BMFOL Txx-xxxxxxx 74201212001	Intentionally left bland
TXMOD A	TXMOD Axx-xxxxxxx 74 001 201212	Intentionally left blank
MFREQ	MFREQ Cxx-xxxxxxx 76 201210 NAME 001	(if CC TXMOD is needed for CFOL only period)

INOLE P	INOLE Pxx-xxxxxxx	Lists the employee benefit plans and their 3 digit identifiers
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**Note:** Balance Due Modules cannot be created on ICS for these assessments

6. IAs which include MFT 74 or 76 cannot be systemically established on IDRS; they must be processed following MMIA procedures. See IRM 5.19.1.5.6, *Manually Monitored Installment Agreement, MMIA*.

**IRM 5.19.1.4.21, *Private Debt Collection*, inserted new section with information about the Private Debt Collection program.**

1. The Fixing America's Surface Transportation (FAST) Act, signed into law December 4, 2015, requires the IRS to use private collection agencies (PCAs) for the collection of certain past due modules defined as inactive tax receivables. This section provides Private Debt Collection (PDC) procedures for cases worked in April 2017 or later.

**IRM 5.19.1.4.21.1, *Private Debt Collection Overview*, inserted new section with overview of the Private Debt Collection program.**

1. IRC 6306(c)(1) requires the IRS to use PCAs for the collection of outstanding inactive tax receivables.
2. The PDC program consists of those PCAs who have entered into qualified collection contracts to assist the IRS in the collection of certain past due modules that are currently considered inactive tax receivables as defined by IRC 6306.
3. The IRS will send taxpayers and their representatives written notice (CP 40) that we are transferring their account to a PCA.
4. The PCA will send a separate letter to the taxpayer and the representative confirming this transfer and providing their contact information.
5. The IRS will do everything it can to help taxpayers avoid confusion and understand their rights and tax responsibilities, particularly in light of continuing scams where callers impersonate IRS agents and request immediate payment.
  - o The IRS will send a letter to the taxpayer to indicate that the module has been assigned to the PCA. The PCA will also send a letter to the taxpayer to confirm that the module has been assigned to them. Both of these letters to the taxpayer will contain the unique 10-digit identifier, instead of the taxpayer's SSN. This unique identifier will be used to conduct a two-party verification between the taxpayer and the PCA.

- Taxpayers can confirm the names of the PCAs under contract with the IRS on <https://www.irs.gov/businesses/small-businesses-self-employed/private-debt-collection>.
  - PCAs will not ask for payment on prepaid debit, gift or iTunes cards.
  - Taxpayers will be informed about electronic payment options on IRS.gov, *Pay Your Tax Bill*.
  - Payment by check will be payable to the U.S. Treasury and sent directly to IRS, not the PCA.
6. For information on scams, visit "Tax Scams and Consumer Alerts" on IRS.gov.
  7. The legislation provides for a percentage of the amount collected by the PCAs to be allocated to a fund for hiring and training special compliance personnel.
  8. Revenue collected by PCAs will be in addition to revenue already coming in through IRS collection operations and will provide needed support to close the nation's tax gap.

**IRM 5.19.1.4.21.2, *Private Collection Agencies*, inserted new section with information on the Private Collection agencies.**

1. The IRS has entered into qualified collection contracts with the following four PCAs:
  - **CBE Group** in Cedar Falls, Iowa
  - **ConServe** in Fairport, New York
  - **Performant** in Pleasanton, California
  - **Pioneer** in Horseheads, New York
2. Under IRC 6103, PCAs will be able to identify themselves as contractors of the IRS collecting taxes.
3. Private debt collectors are required to be courteous and respect taxpayers' rights. They must follow provisions of Internal Revenue Service Private Collection Agency Policy and Procedures Guide and the Fair Debt Collection Practices Act, and are also subject to various provisions of IRC 6306 and IRC 6103.

**IRM 5.19.1.4.21.2.1, *Private Debt Collection Account Identification*, inserted new section with information on identifying Private Debt Collection cases.**

1. Employees can identify an account assigned to a PCA and related activity on IDRS with the following transaction codes:
  - TC 971 AC 054 – Account assigned to a PCA
  - TC 971 AC 459 – Account returned to IRS by PCA
  - TC 972 AC 054 – Account recalled by IRS
2. **PDC ID Numbers** identify the taxpayer's PDC and can be found on CC ENMOD, CC TXMOD and CC IMFOL E.

- On CC ENMOD the field appears as a one (1) digit field.
- On CC IMFOL (definers E or T), or CC TXMOD, the field appears as a two (2) digit field.

PCA	CC ENMOD	CC IMFOL & CC TXMOD
CBE Group	1	01
ConServe	2	02
Performant	3	03
Pioneer	4	04

3. **PDC Authentication ID** is a unique 10-digit taxpayer authentication number assigned to each taxpayer assigned to a PCA. It will be displayed on CC ENMOD as the **PDC-AUTH-ID** and CC IMFOL E as the **AUTH-ID**.

**IRM 5.19.1.4.21.3, *Private Debt Collection Criteria*, inserted new section with criteria for the Private Debt Collection program.**

1. Per IRC 6306, the Service **must** enter into qualified tax collection contracts for cases meeting the following criteria:
  - Removed from active IRS inventory because of lack of resources,
  - Removed from active IRS inventory due to inability to locate the taxpayer,
  - When more than a third of the statute of limitations for collection has passed and there has been no assignment to an IRS employee for collection, or
  - When 365 days have passed without taxpayer or third party interaction to further collection of the account.
2. Per IRC 6306, the Service has the discretion to enter into qualified tax collection contracts for other inactive tax receivables as appropriate.

**IRM 5.19.1.4.21.3.1, *Exclusions to Private Debt Collection Criteria*, inserted new section with exclusions to the Private Debt Collection program.**

1. A tax receivable meeting the following exclusion criteria will **not** be assigned to a PCA:
  - Involves a taxpayer that is deceased,
  - Involves a taxpayer that is under the age of 18,
  - Involves a taxpayer that is in a designated Combat Zone,
  - Involves a taxpayer that is the victim of tax-related identity theft,
  - Currently under examination, litigation, criminal investigation or levy,
  - Subject to pending or active offers in compromise,
  - Subject to a pending or active IA,
  - Subject to a statutory right of appeal,
  - Classified as innocent spouse cases, or

- Involves a taxpayer in a presidentially declared disaster area who requests relief from collection.

**NOTE:** Cases assigned to a PCA that subsequently meet the above criteria will be returned to the IRS.

**IRM 5.19.1.4.21.4, ACS and FA Contacts on Private Debt Collection Accounts, inserted new section with ACS and FA procedures for the Private Debt Collection program.**

1. If the taxpayer contacts the IRS instead of the PCA, follow the guidance below:
  - **Disclosure:** Follow current disclosure/authentication guidelines as outlined in IRM 5.19.1.1.2, *Disclosure Overview: Verifying Identity of Contact Party*,
  - **Documentation:** Document the account history and notate account actions on AMS/IDRS, and recap conversation with taxpayer.
  - **Verify:** PDC ID Number and PDC-AUTH-ID> on IDRS as described in IRM 5.19.1.4.21.2.1, *Private Debt Collection Account Identification*.
2. If the taxpayer questions the validity of a PDC Agency:

If ...	Then ...
The company is listed in IRM 5.19.1.4.21.2(2), <i>Private Debt Collection Account Identification</i> ,	Advise the taxpayer: <ol style="list-style-type: none"> <li>1. The company is contracted by the IRS to assist in the collection of the debt.</li> <li>2. The company should never ask to have a payment made out or mailed directly to them.</li> <li>3. Provide taxpayer with the payment options available on <a href="http://www.irs.gov/payments">www.irs.gov/payments</a>. See IRM 5.19.1.1.7, <i>Ways to Submit Payments</i>.</li> <li>4. Refer them back to the PCA and provide the PCA phone number.</li> </ol>
The company is not on the list in IRM 5.19.1.4.21.2(2), <i>Private Debt Collection Account Identification</i> ,	Advise the taxpayer: <ol style="list-style-type: none"> <li>1. The company does <b>not</b> have an agreement with the IRS.</li> <li>2. Not to make payments to any company other than the IRS for IRS debt.</li> <li>3. Refer the taxpayer to TIGTA</li> </ol>

	<p>Office of Investigations to report the scam:</p> <ul style="list-style-type: none"> <li>▪ Phone: 1-800-366-4484</li> <li>▪ Fax: 202-927-7018</li> <li>▪ After normal business hours: 1-800-589-3718</li> </ul>
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**NOTE:** A list of the PDC agencies is also available on [www.irs.gov](http://www.irs.gov), under "Private Debt Collection".

3. If the taxpayer's account is assigned to an IRS contracted PCA and the taxpayer indicates as follows:

If ...	Then ...
The taxpayer wants to full pay their liability,	<ol style="list-style-type: none"> <li>1. Advise the taxpayer of available payment options per IRM 5.19.1.1.7, <i>Ways to Submit Payments</i>.</li> <li>2. Provide the following: <ul style="list-style-type: none"> <li>▪ Pay off amount per IRM 5.19.1.5.2, <i>Can Full Pay Balance Due Now (Payoff)</i>.</li> <li>▪ Applicable information for making payment by check per IRM 5.19.1.1.7.1, <i>Taxpayer Responsibilities - When Submitting Payments by Check</i>.</li> </ul> </li> </ol>
The taxpayer wants to set up an IA,	Advise the taxpayer they must work directly with the PCA and provide the PCA phone number.
The taxpayer states they <b>do not</b> want to work with the PCA,	Advise the taxpayer to submit a written request to their assigned PCA.
The taxpayer has any other account issues,	Advise the taxpayer they must work directly with the PCA and provide the PCA phone number.
The taxpayer meets TAS referral criteria,	Follow IRM 5.19.1.2.2.3, <i>Taxpayer Advocate Service (TAS)</i> .
<p>If the taxpayer states they:</p> <ul style="list-style-type: none"> <li>○ Feel they are being threatened,</li> <li>○ Have reason to believe they are being scammed, or</li> </ul>	<ol style="list-style-type: none"> <li>1. Advise the taxpayer to contact the TIGTA Office of Investigations: <ul style="list-style-type: none"> <li>▪ Phone: 1-800-366-4484</li> <li>▪ Fax: 202-927-7018</li> <li>▪ After normal business hours: 1-800-589-3718</li> </ul> </li> </ol>

<ul style="list-style-type: none"> <li>○ Have a complaint about the PCA or how the PCA is handling their account,</li> </ul>	
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**IRM 5.19.1.4.21.4.1, ACS and FA Contacts on Private Debt Collection Accounts with Passport Issues, inserted new section with ACS and FA procedures for Private Debt Collection accounts with Passport issues.**

1. ACS and FA should resolve passport certification through existing systemic processes, as shown below:

If ...	And ...	Then ...
A taxpayer contacts ACS or FA after receiving CP 508C,	Taxpayer is able to full pay the account,	<ol style="list-style-type: none"> <li>1. Follow instructions in IRM 5.19.1.4.19.6, <i>Taxpayer Contacts</i>.</li> <li>2. Advise the taxpayer of available payment options per IRM 5.19.1.1.7, <i>Ways to Submit Payments</i>.</li> <li>3. The account will be systemically recalled from the PCA when the account goes to ST 12.</li> <li>4. Passport certification will be reversed when the account meets the criteria in IRM 5.19.1.4.19.5, <i>Reversal of Certification</i>.</li> </ol>
A taxpayer contacts ACS or FA after receiving CP 508C,	Taxpayer is able to resolve the passport issue,	<ol style="list-style-type: none"> <li>1. The case will be systemically recalled from the PCA when the account meets one of the PDC exclusions in IRM 5.19.1.4.21.3.1, <i>Exclusions to Private Debt Collection Criteria</i>.</li> <li>2. Passport certification will be reversed when the account meets the criteria in IRM 5.19.1.4.19.5, <i>Reversal of Certification</i>.</li> </ol>

**IRM 5.19.1.4.21.5, ACSS and CSCO Correspondence on Private Debt Collection Accounts, inserted new section with ACSS and CSCO procedures for the Private Debt Collection program.**

1. ACSS and CSCO will work correspondence from a PDC assigned taxpayer as normal. The account will be systemically recalled when the account goes to ST 12 or meets one of the PDC exclusions in IRM 5.19.1.4.21.3.1, *Exclusions to Private Debt Collection Criteria*.

**NOTE:** If taxpayer submits written correspondence asking the PCA to cease contact, forward the correspondence by encrypted email to: **\*SBSE PDC Questions**. Document "Correspondence to PDC" on AMS, then classify waste the paper case.

**IRM 5.19.1.5.4.23, Adding New Liability to an Existing IA, inserted new paragraph (7) for clarification.**

7. When working correspondence, determine whether the IA proposal on the most recent correspondence meets the necessary criteria.

**EXAMPLE:** A taxpayer has an active IA for \$100 per month for their 2014 liability. They file their 2015 return with a balance and send a Form 9465, *Installment Agreement Request*, requesting an IA for \$50 per month. Determine whether the \$50 proposal meets the appropriate criteria for the 2014 and 2015 balances.

**Do not** "stack" IAs, unless the taxpayer specifically states this is their intent. "Stacking" refers to the practice of adding two IA proposals together. Employees need to contact the taxpayer for clarification when there are questions of this nature.

**EXAMPLE:** A taxpayer has an active IA for \$200 per month for their 2013 liability. They file their 2015 return with a balance and send a Form 9465, *Installment Agreement Request*, requesting an IA for \$100 per month. The employee makes an out call. The taxpayer states they want to pay \$100 more per month than the \$200 they are currently paying, for a total of \$300 per month. The employee should document the additional contact and process the IA request based on the clarified proposal of \$300 per month.



**IRM 5.19.1.5.6, *Manually Monitored Installment Agreement, MMIA*, updated paragraph (2).**

2. The types of IAs listed below must be manually monitored ensuring compliance with the terms of the IA:
- a. IAs calling for variable amounts.

**EXAMPLE:** A taxpayer with seasonal income and payment amounts vary from season to season.

- b. IAs secured from more than one person at different addresses paying on the same liability.
- c. IAs secured from the secondary taxpayer only.

**NOTE:** If the secondary taxpayer has a joint and individual tax liability, follow procedures for both primary and secondary taxpayer in paragraph (3) below.

**EXCEPTION:** If the account meets mirroring requirements, follow instructions in: IRM 5.19.1.5.7.1, *Front End Mirror Assessments Process for IA and CNC Closures*.

- d. A balance due on a joint liability, but the primary taxpayer is deceased and has open TDI modules which cannot be resolved.

**NOTE:** Establish as an MMIA on the secondary taxpayer SSN if in filing compliance; for disposition of TDI module on a deceased taxpayer's account. See IRM 5.19.2.5.4.6.6, *IMF Response Taxpayer Deceased*.

- e. IAs on a joint liability from both taxpayers, but one taxpayer has a return delinquency; when establishing as an MMIA: IRM 5.19.1.5.4.4, *IMF/BMF Related Accounts*.
- f. Payments at irregular intervals.
- g. IAs containing both MF and NMF accounts.
- h. NMF accounts.
- i. The IA has related modules in Bankruptcy (ST 72). IRM 5.19.1.4.2, *Insolvency Issues*.
- j. IAs from the requesting spouse when there is an unresolved Innocent Spouse claim filed TC 971 AC 065 on the module; establish as an MMIA and do not include modules with unreversed TC 971 AC 065 in the IA. IRM 5.19.1.5.4.12, *Innocent Spouse - IA Request*.
- k. A balance due on a joint liability where one taxpayer is collectible and the other taxpayer is CNC and the NCs are different.
- l. The taxpayer requests separate treatment from their spouse and the account includes one or more Individual SRP modules (MFT 35).

**EXCEPTION:** After January 1, 2016, Individual SRP modules may be mirrored. See IRM 5.19.1.5.7.1, *Front End Mirror Assessments Process for IA and CNC Closures*. MMIA's will no longer be required on accounts with Individual SRP modules, unless one of the previous conditions (a)-(k) applies.

- m. Accounts including MFT 74.
- n. Accounts including MFT 76.
- o. Any other IA not compatible with IDRS monitoring.

**IRM 5.19.1.5.8.1, OPA Management Action Reports (MAR), added new paragraph (6) with information about PDC processing.**

- 6. PDC cases should be worked as normal. The account will be systemically recalled when the account meets one of the PDC exclusions in IRM 5.19.1.4.21.3.1, *Exclusions to Private Debt Collection Criteria*.

**Exhibit 5.19.1-2, W&I Call Flow, added note with reference to new IRM 5.19.1.4.21 in the fourth row of first table.**

W&I employees taking incoming phone calls **must** use the following call flow:

<b>Suggested Questions/Script</b>	<b>Corresponding Research/Actions</b>
<p>"Thank you for calling the Internal Revenue Service. My name is Mr./Ms. _____ . My ID number is _____. May I have the SSN you are calling about today? How may I help you?"</p>	<ol style="list-style-type: none"> <li>1. Input SSN into AMS to pull up entity screen to begin the disclosure process.</li> <li>2. Verify information provided by the taxpayer.</li> </ol> <p><b>NOTE:</b> Follow IRM 21.1.3.2.4, <i>Additional Taxpayer Authentication</i>, when appropriate.</p> <ol style="list-style-type: none"> <li>3. For more information, see IRM 5.19.1.1.2, <i>Disclosure Overview: Verifying Identity of Contact Party</i>, and IRM 21.1.3.2.3, <i>Required Taxpayer Authentication</i>.</li> </ol> <p><b>NOTE:</b> If a third party caller is authorized on a Form 8821, <i>Tax Information Authorization</i>, see</p>

	<p>IRM 5.19.1.1.2.1, <i>ACS Call Site Instructions for Form 8821, Taxpayer Information Authorization.</i></p> <p>4. Determine if call is regarding a collection issue.</p> <ol style="list-style-type: none"> <li>a. If not, transfer call according to ACS Call Transfer Guide.</li> <li>b. If yes, proceed.</li> </ol>
<p>"What is your best contact phone number?"</p>	<ol style="list-style-type: none"> <li>1. Ask the taxpayer for their best contact number.</li> <li>2. For more information, see IRM 5.19.1.3.2, <i>Taxpayer Information.</i></li> </ol>
<p>"May I have the name of your current source of income?"</p> <p>"Do you have any other sources of income?"</p> <p>"May I have the name of your current bank or financial institutions?"</p> <p>"Do you do business with any other banks or financial institutions?"</p>	<ol style="list-style-type: none"> <li>1. Ask the taxpayer for levy sources. See IRM 5.19.1.3.4.2, <i>Obtain and Verify Levy Sources.</i></li> </ol> <p><b>NOTE:</b> If a taxpayer is self-employed, unemployed or disabled enter that information in the account history <i>only</i>. <b>Do not</b> add as a levy source.</p> <p><b>REMINDER:</b> When <i>obtaining</i> new levy sources from taxpayers (or their authorized representative), attempt to secure the address or utilize National Levy Source Directory (NLSD).</p> <p>It is <b>not</b> necessary to confirm the address when <i>verifying</i> levy sources. See IRM 5.19.4.3.6, <i>Obtain, Verify and Update Levy Sources.</i></p>
<p>"Mr./Mrs. _____, please tell me the reason for your call today."</p>	<ol style="list-style-type: none"> <li>1. Ask taxpayer for the reason they are calling.</li> <li>2. If you must place the taxpayer on hold while researching an inquiry, provide the reason for</li> </ol>

<p><i>"May I place you on hold while I research your account?"</i></p> <p><i>"Thank you for holding while I researched your account."</i></p>	<p>placing the taxpayer on hold, ask for permission and wait for a response. Advise the taxpayer of the promised wait time and return to the taxpayer within that time frame. For further information, see IRM 5.19.5.3.12, <i>Telephone Techniques and Communication Skills</i>.</p> <p><b>NOTE:</b> When placing the taxpayer on hold, use the hold feature, <b>not</b> the mute feature. <b>Do not</b> unplug from the teletset.</p> <p>3. When researching the taxpayer's account, begin by reading the most current AMS History first.</p> <p><b>NOTE:</b> If extensive history is available, try to target AMS History from the last six months.</p> <p><b>NOTE:</b> If the taxpayer is assigned to a PCA, refer to IRM 5.19.1.4.21, <i>Private Debt Collection</i>.</p>
<p><i>"Mr./Mrs. _____, my research shows you have filed all required returns."</i></p> <p><i>"Mr./Mrs. _____, my research shows that we have not received a return from you for tax year 2010. Can you file the return today?"</i></p> <p><i>"Mr./Mrs. _____, my research shows insufficient tax was withheld from your</i></p>	<p>1. Complete Full Compliance Check. See IRM 5.19.1.3.4.1, <i>Full Compliance Check</i>.</p> <p><b>NOTE:</b> This step is <b>not</b> required if the case history shows a full compliance check was completed within the last 30 days.</p> <p>2. Complete Cause and Cure. See IRM 5.19.1.3.4.3, <i>Balance Due Taxpayer Education (Cause and Cure)</i>.</p> <p><b>NOTE:</b> This step is <b>not</b> required if the case history</p>

<p>wages for tax year 2011. Let me explain how to correct your Form W-4, Employee's Withholding Allowance Certificate, so you can ensure you have sufficient tax withheld in the future."</p>	<p>shows cause and cure was previously documented <b>and</b> there are no new delinquencies.</p> <ol style="list-style-type: none"> <li>3. Identify the cause of the liability.</li> <li>4. When research has been completed, address research findings. Follow <b>Path A</b> or <b>Path B</b> below as appropriate for the taxpayer's account.</li> </ol>
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**Exhibit 5.19.1-3, SB/SE Call Flow, added note with reference to new IRM 5.19.1.4.21 in the fourth row of first table.**

SB/SE employees taking incoming phone calls **must** use the following call flow:

<b>Suggested Questions/Script</b>	<b>Corresponding Research/Actions</b>
<p>"This is Mr./Ms. _____. My ID number is _____. May I have the Taxpayer Identification Number you are calling about today? How may I help you?"</p>	<ol style="list-style-type: none"> <li>1. Input SSN or EIN into AMS to pull up entity screen to begin the disclosure process.</li> <li>2. Determine if IMF or BMF entity.               <ol style="list-style-type: none"> <li>a. If the account is IMF, complete disclosure per IRM 5.19.1.1.2, <i>Disclosure Overview: Verifying Identity of Contact Party</i>, and IRM 21.1.3.2.3, <i>Required Taxpayer Authentication</i>.</li> <li>b. If the account is BMF, complete disclosure per IRM 21.1.3.2.3(7), <i>Required Taxpayer Authentication</i>.</li> </ol> </li> </ol> <p><b>NOTE:</b> Follow IRM 21.1.3.2.4, <i>Additional Taxpayer Authentication</i>, when appropriate.</p> <p><b>NOTE:</b> If a third party caller is authorized on a Form 8821, <i>Tax Information Authorization</i>, see IRM 5.19.1.1.2.1, <i>ACS Call Site Instructions for Form</i></p>

	<p><i>8821, Taxpayer Information Authorization.</i></p> <ol style="list-style-type: none"> <li>3. Determine if call is regarding a collection issue. <ol style="list-style-type: none"> <li>a. If not, transfer call according to ACS Call Transfer Guide.</li> <li>b. If yes, proceed.</li> </ol> </li> </ol>
<p><i>"What is your best contact phone number?"</i></p>	<ol style="list-style-type: none"> <li>1. Ask the taxpayer for their best contact number.</li> <li>2. For more information, see IRM 5.19.1.3.2, <i>Taxpayer Information.</i></li> </ol>
<p><i>"May I have the name of your current source of income?"</i></p> <p><i>"Do you have any other sources of income?"</i></p> <p><i>"May I have the name of your current bank or financial institutions?"</i></p> <p><i>"Do you do business with any other banks or financial institutions?"</i></p>	<ol style="list-style-type: none"> <li>1. Ask the taxpayer for levy sources. See IRM 5.19.1.3.4.2, <i>Obtain and Verify Levy Sources.</i></li> </ol> <p><b>NOTE:</b> If a taxpayer is self-employed, unemployed or disabled enter that information in the account history <i>only</i>. <b>Do not</b> add as a levy source.</p> <p><b>REMINDER:</b> When <i>obtaining</i> new levy sources from taxpayers (or their authorized representative), attempt to secure the address or utilize National Levy Source Directory (NLSD).</p> <p>It is <b>not</b> necessary to confirm the address when <i>verifying</i> levy sources. See IRM 5.19.4.3.6, <i>Obtain, Verify and Update Levy Sources.</i></p>
<p><i>"Mr./Mrs. _____, please tell me the reason for your call today."</i></p>	<ol style="list-style-type: none"> <li>1. Ask taxpayer for the reason they are calling.</li> <li>2. If you must place the taxpayer on hold while researching an inquiry, provide the reason for placing the taxpayer on hold,</li> </ol>

<p><i>"May I place you on hold while I research your account?"</i></p> <p><i>"Thank you for holding while I researched your account."</i></p>	<p>ask for permission and wait for a response. Advise the taxpayer of the promised wait time and return to the taxpayer within that time frame. For further information, IRM 5.19.5.3.12, <i>Telephone Techniques and Communication Skills</i>.</p> <p><b>NOTE:</b> When placing the taxpayer on hold, use the hold feature, <b>not</b> the mute feature. <b>Do not</b> unplug from the teletax.</p> <p>3. When researching the taxpayer's account, begin by reading the most current AMS History first.</p> <p><b>NOTE:</b> If extensive history is available, try to target AMS History from the last six months.</p> <p><b>NOTE:</b> If the taxpayer is assigned to a PCA, refer to IRM 5.19.1.4.21, <i>Private Debt Collection</i>.</p>
<p><i>"Mr./Mrs. _____, my research shows you have filed all required returns."</i></p> <p><i>"Mr./Mrs. _____, my research shows that we have not received a return from you for tax year 2010. Can you file the return today?"</i></p> <p><i>"Mr./Mrs. _____, my research shows that no</i></p>	<p>1. Complete Full Compliance Check. See IRM 5.19.1.3.4.1, <i>Full Compliance Check</i>.</p> <p><b>EXCEPTION:</b> This step is <b>not</b> required if the case history shows a full compliance check was completed within the last 30 days.</p> <p>2. Complete Cause and Cure. See IRM 5.19.1.3.4.3, <i>Balance Due Taxpayer Education (Cause and Cure)</i>.</p> <p><b>EXCEPTION:</b> This step is <b>not</b></p>

<p><i>Estimated Tax Payments were received for tax year 2011. You stated that you did not know you were required to make them. I will mail Pub 505, Tax Withholding and Estimated Tax, to you. It will tell you how to make Estimated Tax Payments. By making these payments, you can ensure you pay sufficient tax through the year as you earn it."</i></p>	<p>required if the case history shows cause and cure was previously documented and there are no new delinquencies.</p> <ol style="list-style-type: none"><li>3. Identify the cause of the liability.</li><li>4. When research has been completed, address research findings. Follow <b>Path A</b>, <b>Path B</b> or <b>Path C</b> as appropriate for the taxpayer's account.</li></ol>
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