



DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, DC 20224

SMALL BUSINESS/SELF-EMPLOYED DIVISION

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5.1.10; 5.1.11; 5.1.18;
5.7.1; 5.16.1

MEMORANDUM FOR: WILLIAM H. KEA JR.,
DIRECTOR, FIELD COLLECTION

FROM: Rocco A. Steco
ROCCO A. STECO Jr.
ACTING DIRECTOR, COLLECTION POLICY

Digitally signed by Rocco A. Steco Jr.
Date: 2023.07.24 08:39:44 -04'00'

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

This memorandum issues guidance on field calls made by revenue officers and supersedes Interim Guidance Memorandum SBSE-05-0323-0010, Interim Guidance for Revenue Officer Field Procedures. Please ensure you distribute this information to all affected employees within your organization.

Purpose: This interim guidance adds measures to taxpayer contact to ensure field employee safety.

Background/Source(s) of Authority: Field safety remains a top priority for the Collection organization and requires a continuous and responsive approach to mitigate emerging threats on employees. Collection has taken critical actions to address and reduce incidents in the field and continues to deploy new and improved methods to ensure employee safety. The world and environment in which we work continues to evolve and change. IRS impersonator scams and other criminal activities erode public trust. Out of an abundance of caution, we are instituting some changes to revenue officer field procedures that will provide additional tools to help minimize risks and improve safety. As a result of these changes, revenue officers should experience an increased level of safety, cooperative taxpayer engagement, better prepared taxpayers for scheduled meetings, and amicable resolution of the taxpayer's matters. These changes should improve the overall experience for taxpayers and employees alike.

Procedural Change:

Effective immediately, revenue officers will no longer make unannounced contacts with a taxpayer in the field. All contacts on Individual Master File (IMF) and Business Master File (BMF) cases must be scheduled in advance via Letter 725-B, Meeting with Taxpayer – Confirmation.

Revenue officers will schedule an office appointment in their post of duty or, in unique circumstances, a telephonic meeting to meet with IMF taxpayers. Issue a Letter 725-B to schedule a telephone contact with BMF taxpayers. An appointment should be scheduled at the BMF taxpayer's location after an initial contact has been made and the contact did not raise a safety concern. Revenue officers should use Form 9297, Summary of Taxpayer Contact, with Letter 725-B to request information for the taxpayer to provide during the initial contact.

If a revenue officer is unable to resolve the case after initial contact with the taxpayer or their representative and no safety concern has been identified, then a follow-up appointment may be scheduled at the taxpayer's location. Any meeting at the taxpayer's location must be scheduled in advance by issuing L725-B or through verbal contact.

Exception: If service of a summons, subpoena, seizure, or similar enforcement action requires an unannounced field call, revenue officers should pair with a manager or fellow revenue officer.

Initial contact timeframes outlined in IRM 5.1.10.3.1 will be extended by 10 days.

The implementation of these procedures does not remove the revenue officer's judgement or the requirement to conduct non-contact field visits to externally view property and other assets. Revenue officers will continue to make potential non-residential third-party contacts to locate a taxpayer or to verify the existence and determine the condition of an asset or information about the taxpayer.

If a revenue officer identifies safety concerns on any case, they should discuss the case with their manager and schedule an appointment in the revenue officer's post of duty, or complete initial contact via telephone. A telephone appointment may be scheduled when distance, lack of transportation, safety concerns, office space or other factors are present that would inhibit a field or office appointment.

Effect on Other Documents: This guidance will be incorporated into IRM 5.1.3, Safety, Security and Control, IRM 5.1.8, Courtesy Investigations, IRM 5.1.10, Taxpayer Contacts, IRM 5.1.11 Field Collecting Procedures, Delinquent Return Investigations, IRM 5.1.18 Locating Taxpayers and Their Assets, IRM 5.7.1, FTD Alerts, IRM 5.16.1, Currently Not Collectible, and IRM 1.4.50, Collection Group Manager, Territory Manager and Area Director Operational Aid, by 07-24-2025.

Effective Date: This guidance is effective immediately.

Contact: Direct any questions to Diana Estey, Program Manager, Offer-in-Compromise (OIC), or a member of your staff may contact Christopher Clonan, Senior Program Analyst for Taxpayer Contact.

Distribution: Director, Field Collection
Director, Headquarters Collection
Taxpayer Advocate Service
IRS.gov

Attachment to Interim Guidance Memo SBSE-05-0723-0045

The following changes are hereby effective July 24, 2023 for the IRM sections listed below:

IRM 5.1.3.2.3.1

Safety Issues in the workplace

(3) In office appointments:

- a. Greet and escort your taxpayer into and out of your meeting space.
- b. When possible, utilize interview rooms with operable duress buttons.
- c. Consider partnering with another in-office revenue officer.
- d. If the taxpayer becomes highly agitated, terminate the interview, and solicit assistance to escort the taxpayer out of the interview from one of the following:
 - In-office IRS personnel
 - Building Security
 - TIGTA
 - Local Authorities

IRM 5.1.3.2.3.2

Safety Issues in the Field and Office Appointments

(5) Follow the guidance displayed in the table below:

Safety Issues in the Field and Office

If...	And...	Then...
The taxpayer appears highly agitated during a scheduled appointment at their premises	does not want you to enter the premises.	<ul style="list-style-type: none">• Try to schedule an office appointment, or• Suggest that the taxpayer assign a power of attorney to handle the matter.
There is/are a third-party(ies) present at a scheduled appointment	he/she is (they are) siding with the taxpayer and getting hostile.	<ul style="list-style-type: none">• Terminate the interview and exit the premises.• If in office, pair with a RO or GM, or call Security to escort the third party from the premises.

The taxpayer has an intimidating animal at a scheduled appointment	the interview is not going well in the Field or in Office.	<ul style="list-style-type: none"> • Ask the taxpayer to remove the animal, or • Conclude the interview as quickly as possible, or • Terminate the interview and leave, if necessary.
There is a gun near the taxpayer	In the Field or in Office.	<ul style="list-style-type: none"> • Terminate the interview and leave. • Follow-up with a telephone call, or • Ask the taxpayer to come into the office. <p>Note: It is not unlawful for an individual to own a firearm unless the individual is exempt from ownership by law under 18 U.S.C. § 922 (g) and (n). If there is a firearm and the individual is exempt from ownership, contact your local TIGTA office.</p>

IRM 5.1.8.5.2

Tax Checks on Political Appointees and Government Employees

- (4) Attempt contact with the taxpayer or qualified representative by phone and issue [L725-B](#) pursuant to procedures outlined in [IRM 5.1.10.3](#) within 48 hours of the notification to the Area.
- (8) Make two additional contact attempts via issuance of L725-B or by phone to resolve the delinquency if no contact is made or the taxpayer fails to meet the initial commitment.
 - a. If the delinquency remains unresolved, advise the Tax Check Unit and Collection Policy contact by e-mail

IRM 5.1.10.3

Initial Contact

- (2) Schedule an appointment with the taxpayer or taxpayer’s representative to meet in person or over the phone within the initial contact time period. (See [IRM 5.1.10.3.1](#), Initial Contact Time Frames). If actual contact is not made document actions taken to attempt a timely initial contact.
- (3) Determine how best to ensure an effective initial contact on each case consistent with guidelines contained in [IRM 5.1.10.3.2](#), Effective Initial Contact. Initial contact must be scheduled in advance by issuing a [Letter 725-B](#) to the taxpayer or their

representative. Include Publication 1, Your Rights as a Taxpayer, Publication 594, The IRS Collection Process, and Publication 1660, Collection Appeal Rights, with Letter 725-B. Schedule an office appointment or, in unique circumstances, a telephonic meeting, to make initial contact on IMF cases. Schedule a telephonic meeting to make initial contact with BMF taxpayers. Issuing an appointment letter does not represent taking a timely initial contact action unless it results in actual contact with the taxpayer or the representative within initial contact time frames as provided in [IRM 5.1.10.3.1](#). An appointment should be scheduled at the BMF taxpayer's location after an initial telephonic contact has been made and the contact did not raise a safety concern. A completed [Form 9297](#), Summary of Taxpayer Contact, should be included with Letter 725-B to identify what information will be needed at the time of the appointment. If the taxpayer and/or representative receives an appointment letter and calls to confirm or reschedule, you should at a minimum ensure the taxpayer has received Pub 1 and answer any questions, confirm contact information, and secure one or more levy sources. For additional information on initial contact in Abusive Tax Avoidance Transaction (ATAT) cases, see [IRM 5.20.12.2](#), Initial Contact.

Note: When working an FTD Alert, schedule an initial telephone contact with BMF taxpayers by issuing [Letter 5857](#), FTD Alert Telephone Contact. See [IRM 5.7.1.6](#).

- (4) Telephonic interviews may be warranted in lieu of an office appointment for IMF cases or field appointment for BMF cases in situations that include but are not limited to extreme distance from the office, disability, lack of transportation, limited office space, or to alleviate safety concerns identified during the pre-contact analysis or initial telephone contact with a BMF taxpayer.
- (5) During the initial contact the revenue officer should determine if a third-party contact is necessary. If third-party contact is necessary, see [IRM 25.27.1.3](#), Notification Requirements. In special circumstances a revenue officer may issue the third-party contact notice ([Letter 3164](#)) required by section 7602(c)(1) at the same time the Letter 725-B or other initial contact letter is issued when the revenue officer concludes that the third-party contact will be the only means to obtain necessary information. Such special circumstances, for example, would include prior experience with the same taxpayer who has demonstrated a pattern of uncooperative or unresponsive behavior that delays the collection of the tax due where third-party contacts were needed to obtain or verify necessary information. The revenue officer should consult with management prior to sending both letters simultaneously and document the ICS case history (establishing why they intend to contact third parties).
- (6) If the taxpayer resides in a foreign country or in one of the U.S. Possessions or Territories, you may have limited ability to make contact. In such cases make initial contact via registered mail whenever U.S. Postal regulations permit such use. See [IRM 5.1.9.3.1\(3\)](#), Notice of Collection Due Process (CDP) Hearing Rights, for details concerning situations where U.S. Postal Service is not available. **The following only applies to taxpayers reachable during normal business hours during the revenue officer's tour of duty.** If you have located any phone numbers for the taxpayer during your pre-contact research and analysis **and** verified advance third-party notification requirements have been met, you must make a reasonable effort to contact the taxpayer by telephone before a registered letter will meet the initial contact requirements. A reasonable effort will include two attempts within the initial contact time frame.

(7) [Form 2246](#), Field Contact Card, is used to advise taxpayers how to contact the assigned revenue officer regarding an official IRS matter. If the taxpayer does not show up for a scheduled appointment at their location, the Form 2246 can be left at the taxpayer's business establishment or residence. To avoid unauthorized disclosure, confidential tax information must not be written on Form 2246. Generally, the time frame for taxpayers to respond should be two business days. Revenue officers may use other reasonable time frames as warranted by the circumstances of the case. The time frame provided will serve to establish a date for follow-up action should the taxpayer fail to respond. When a taxpayer or representative calls in response to a field contact card, revenue officers will follow the actions described for appointment letters in [IRM 5.1.10.3\(3\)](#).

(8) The following table contains the criteria for meeting timely initial contact time frames:

If	Then the following will be considered a timely initial contact action
The taxpayer is a BMF taxpayer, and has no representative on record	<ul style="list-style-type: none"> • taxpayer contact made prior to or on appointment date, or • if no response, document the taxpayer's failure to respond and the next planned follow-up action.
The taxpayer is an IMF taxpayer and has no representative on record.	<ul style="list-style-type: none"> • taxpayer contact made prior to or on appointment date, or • if no response, document the taxpayer's failure to respond and the next planned follow-up action.
Taxpayer has a representative	<ul style="list-style-type: none"> • telephone contact with representative, or • if no response document the representative's failure to respond and the next planned follow-up action.
Telephone message left for representative to call back	A second telephone call within initial contact time frame. (See IRM 5.1.10.3.1 .)

Representative's telephone number of record is out of service, is incorrect, or a ringing phone goes unanswered	Schedule an office or telephonic appointment via L725-B and: <ul style="list-style-type: none"> • telephone contact with the representative, or • if no response document the representative's failure to respond and the next planned follow-up action.
Other	Taxpayer or representative contacts the revenue officer prior to initial contact attempt.

- (9) If the taxpayer has a representative with a valid power of attorney, then contact will be made with the representative either by telephone or scheduled appointment via Letter 725-B. If the representative is not in the local area a telephonic interview may be scheduled. When contacting the POA, follow guidelines for effective initial contact ([IRM 5.1.10.3.2](#)). For BMF taxpayers, if initial contact does not result in full payment and no safety concerns are identified, schedule a field visit to the taxpayer's place of business. Visiting the taxpayer's business, assessing the operation, and viewing the assets will contribute to an informed collectability determination. For IMF taxpayers with a representative, a field visit to externally view the property or other assets should be made if the initial contact does not result in full payment.

Note: All attempted initial contacts for represented taxpayers will be made either by telephone call or by scheduling an appointment with the POA via Letter 725-B. Do not schedule an office or field appointment with a taxpayer to validate representation when all periods are not listed on Form 2848 or when unable to make initial contact with the POA. If necessary, a Letter 725-B may be sent to the taxpayer to schedule a phone contact to validate representation only. If the attempted initial contact with the representative is unsuccessful or if unable to validate representation, follow [IRM 5.1.23.6](#), Bypassing a Taxpayer's Representative, before attempting to schedule an appointment directly with the taxpayer.

Reminder: During initial contact with a taxpayer, present your title, last name, and official IRS credentials. For more information see [IRM 10.2.5](#), Identification Media, and [IRM 10.2.6](#), Civil Enforcement and Non-Enforcement Pocket Commissions.

- (10) Revenue officers will attempt to secure, review, and discuss financial statements on initial contact. If you are unable to secure a financial statement on initial contact, attempt to secure as much preliminary information as possible, e.g., verify receipt of Pub 1, returns due, number of employees, payroll, asset and income information, levy sources, etc. Document the ICS history accordingly. If no safety concerns are identified during initial contact schedule an appointment at the taxpayer's location or representative's office to secure a Collection Information Statement or other necessary financial information. If a potential safety risk is identified and documented, an appointment should be scheduled at the revenue officer's post of duty, or the financial statement may be secured by phone or correspondence. If the representative is not in

the local area, and for additional guidance regarding securing financial statements, refer to [IRM 5.15.1.2\(4\)-\(10\)](#), Financial Analysis Handbook. If the taxpayer is unwilling to meet but agrees to provide the financial information, the financial statement may be secured by phone or correspondence. If no safety concerns are identified during initial contact, schedule a field visit to verify the assets of an operating business. A field visit to externally view property or other assets of an IMF taxpayer may be made when necessary to verify the existence of an asset or to value an asset. If the taxpayer is unwilling to meet in person, warn the taxpayer of enforcement action that may take place for failure to comply with the requests for information, and proceed with appropriate enforcement and/or administrative actions if the taxpayer is still unwilling to comply.

Note: The revenue officer has discretion to provide the financial statement to the taxpayer in advance when there is a planned visit to discuss the Collection Information Statement during the interview.

Note: All contacts taking place at the taxpayer's location must be scheduled in advance via Letter 725-B or through verbal contact.

Exception: An unannounced field visit may be made to serve a summons, subpoena, conduct a seizure/complete seizure related requirements or take a similar enforcement action. When making an unannounced field visit the revenue officer should consider pairing with their manager or another revenue officer.

IRM 5.1.10.3.1

Initial Contact Time Frames

- (1) Make initial taxpayer contact within 55 calendar days from the date of case receipt, except for the following types of cases:
 - a. On FTD Alerts, within 25 calendar days from date of receipt
 - b. On CIP Leads, within 70 calendar days from date of receipt.
(See the table in [IRM 5.1.10.3\(8\)](#) for what constitutes a valid initial contact.)

- (3) These time frames were established as guidance for revenue officers throughout the IRS. Document the ICS history with the reason for any delay.

Note: The initial contact time frames in (1) above are the *maximum* time frames for initial contact. However, try to issue the [Letter 725-B](#) to schedule an initial contact appointment with the taxpayer as soon as possible after case receipt, ideally within the first week of assignment.

IRM 5.1.10.3.2

Effective Initial Contact

- (2) **(Deleted)**

**IRM 5.1.10.5
Contact Letters**

(1) Some of the pre-printed letters available to correspond with taxpayers include the following:

Letter	Purpose of Letter
Letter 725-B	To set up an appointment with a taxpayer.
Letter 729	To address unfiled returns.
Letter 728	To provide the current balance due.
Letter 3220	To provide the balance due after receipt of payment.
Letter 3221	To respond to an inquiry regarding the balance due.
Letter 3586 (CG)	To schedule an appointment to conduct a Trust Fund Recovery Penalty interview.
Letter 4222	To notify taxpayer of case resolution.
Letter 4223	To notify taxpayer of case closed as currently uncollectible.
Letter 5857	To schedule meeting with taxpayer for FTD Alert.

**IRM 5.1.11.3
Taxpayer Contact**

(1) Attempt initial contact with the taxpayer in accordance with guidelines and procedures set forth in [IRM 5.1.10.3](#), Initial Contact. If applicable, observe the following during a field contact or obtain available information telephonically or during an office appointment:

- Taxpayer's standard of living
- Filing requirements
- Assets
- Number of employees
- Type of business, e.g., construction, sales, consulting
- Potential income sources and amounts
- Potential expenses and exemptions, and
- Other pertinent information that will help determine potential liability and collection potential

**IRM 5.1.11.7.1.1
Enforcement Not Pursued: Policy Statement 5–133 Closures**

(1) Take the following actions for each Del Ret closed under the provisions of Policy Statement 5–133:

- a. Document the result of the attempted contact along with the reason for closure under the provisions of P-5–133 (see [IRM 5.1.11.7.1\(7\)](#))

IRM 5.1.18.11.2

Postal Tracer — Form 4759

- (1) The only appropriate use of [Form 4759](#) is to request information from USPS. Form 4759 may be used to:
 - Confirm the Master File address of record when the [Letter 725-B](#) is returned undeliverable, and an observational drive-by field call indicates that the taxpayer is UTL or UTC at that address.
 - Obtain a possible non-Master File address for the taxpayer when the Letter 725-B is returned undeliverable.

IRM 5.1.18.11.2.3

Verify Possible Non-Master File Addresses

- (4) Use any new address received from asset locator research to attempt taxpayer contact in accordance with the guidelines set forth in [IRM 5.1.10.3](#), if you have not yet made taxpayer contact:
 - a. For BMF taxpayers, issue [L725-B](#) to schedule a phone appointment to verify the possible new address. For IMF taxpayers, send the L725-B to the new address to schedule an office or telephonic appointment.

IRM 5.7.1.6

Contact Procedures

- (1) Contact the taxpayer within 25 calendar days of assignment of the FTD Alert. If timely contact is not possible, notify the group manager. The group manager will decide if reassignment of the FTD Alert is appropriate. If contact is delayed for more than 25 calendar days, note the reason for the delay in the case history.

Note: Revenue officers must use [Letter 5857](#), FTD Alert Telephone Contact, to schedule a telephone appointment with the BMF taxpayer to conduct the initial contact with a taxpayer

IRM 5.16.1.2.1

Unable to Locate and Unable to Contact

- (4) Asset checks for UTL/UTC should generally be completed within one year of closing the case as CNC. Prior to reporting domestic accounts as UTL or UTC, when the aggregate unpaid balance of assessments is less than \$25,000.00 employees will:
 - Attempt to contact the taxpayer by sending an appointment letter, see [IRM 5.1.10.3](#).
 - Attempt to contact the taxpayer by phone at the ICS and other known telephone number(s). See [IRM 5.1.10.6](#), Fair Tax Collection Practices, for guidance on fair tax collection and taxpayer rights.
 - Make an observational field visit to externally view property or other assets.

(5) For domestic accounts where the aggregate unpaid balance of assessments is \$25,000.00, or more, attempt to develop leads by researching the following additional sources:

- Postal tracers when an appointment letter is returned undeliverable or when an observational field visit indicates the taxpayer is unable to locate or contact at the Master File address. See [IRM 5.1.18.11.2](#), Postal Tracer – Form 4759, for additional guidance on postal tracers.

Exhibit 5.16.1-3

#Currently Not Collectible Table UTL/UTC#

Unpaid Balance of Assessments	<25K	>25K	>100K	>250K
Appointment letter sent	Y	Y	Y	Y
Observational Field call	Y	Y	Y	Y
Call Taxpayer	Y	Y	Y	Y
Accurant – Asset and Locator Services	Y	Y	Y	Y
RTVUE, BRTVU, TRDBV or Last Filed Return (if filed for one of the immediate two preceding years)	Y	Y	Y	Y
NFTL Filing	Y*	Y	Y	Y
Address Levy Sources	Y	Y	Y	Y
TFRP addressed, if applicable	Y	Y	Y	Y
Postal Tracers	N	Y	Y	Y
DMV	N	Y	Y	Y
Courthouse Records Check (Real and Personal Property)	N	Y	Y	Y
Employment Commission**	N	Y	Y	Y
FinCEN (when FBAR is filed)	N	Y	Y	Y
Local Licensing Authorities	N	N	Y	Y
Passport Check (if frequent travel outside the United States)	N	N	Y	Y
Consider checking TECS	N	N	Y	Y
Full Credit Report (IMF)	N	N	N	Y
CC AMDIS (if -L freeze on account)	N	N	N	Y
TC 130 Requests for Refund Offset and CNC Reactivation - Sole Prop, Gen Ptr, LLC (owner liable)	Y	Y	Y	Y
Summarizing Statement (closing narrative)	Y	Y	Y	Y
GM Approval ***	Y (>10K)	Y	Y	Y

Exhibit 5.16.1-4
#Currently Not Collectible Table Hardship#

Unpaid Balance of Assessments	<25K	>25K	>100K	>250K
Appointment letter sent	Y	Y	Y	Y
Observational Field call	Y	Y	Y	Y
Call Taxpayer	Y	Y	Y	Y
Accurint – Asset and Locator Services	Y	Y	Y	Y
RTVUE, BRTVU, TRDBV or Last Filed Return (if filed for one of the immediate two preceding years)	Y	Y	Y	Y
NFTL Filing	Y*	Y	Y	Y
Address Levy Sources	Y	Y	Y	Y
TFRP addressed, if applicable	Y	Y	Y	Y
Postal Tracers	N	Y	Y	Y
DMV	N	Y	Y	Y
Courthouse Records Check (Real and Personal Property)	N	Y	Y	Y
Employment Commission**	N	Y	Y	Y
FinCEN (when FBAR is filed)	N	Y	Y	Y
Local Licensing Authorities	N	N	Y	Y
Passport Check (if frequent travel outside the United States)	N	N	Y	Y
Consider checking TECS	N	N	Y	Y
Full Credit Report (IMF)	N	N	N	Y
CC AMDIS (if -L freeze on account)	N	N	N	Y
TC 130 Requests for Refund Offset and CNC Reactivation - Sole Prop, Gen Ptr, LLC (owner liable)	Y	Y	Y	Y
Summarizing Statement (closing narrative)	Y	Y	Y	Y
GM Approval ***	Y (>10K)	Y	Y	Y

IRM 1.4.50.5.2.3.1
Telephonic Observations

- (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.

**Exhibit 1.4.50-2
Criteria for Review of Completed Work**

If	Then
<p>Unable to Contact -Unable to Locate</p>	<ul style="list-style-type: none"> • Check documentation. For accounts with an aggregate assessed balance less than the amount in IRM 5.16.1.2.1(4) require: <ul style="list-style-type: none"> • An appointment letter sent to the taxpayer's (TP's) last known address • Observational field call to the taxpayer's (TP's) last known address • An attempt to contact the TP by phone • Research of on-line services such as Accurint. • All levy sources be addressed. • Review of the TP's last filed return if filed within the past two years. • Has the NFTL determination been made? • Has all pertinent information been documented in history? • Have third party contacts been recorded? • Case where the UBA exceeds the amount in IRM 5.16.1.2.1(5) require the following additional investigative steps: <ul style="list-style-type: none"> • Postal tracers. • Motor vehicle records. • Real and personal property checks. • Employment commission information. • FinCEN research when IRP reflects FBAR information. • Cases where the UBA exceeds the amount in IRM 5.16.1.2.1(6) require the following additional investigative steps: <ul style="list-style-type: none"> • Local licensing authorities if the taxpayer is engaged in a business which requires licensing. • A passport check if it determined the taxpayer travels outside the U.S. • Cases where the UBA exceeds the amount in IRM 5.16.1.2.1(7) require the following additional investigative steps: <ul style="list-style-type: none"> • Full credit bureau report on IMF, sole proprietor taxpayers and LLCs where the individual owner is identified as the liable taxpayer. • CC AMDIS if there is a -L freeze on the account. • 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).