

IRM PROCEDURAL UPDATE

DATE: 09/01/2023

NUMBER: sbse-05-0923-0928

SUBJECT: Interim Guidance on Field Collection Safety During Field Contact, IRM 5.1.8

AFFECTED IRM(s)/SUBSECTION(s): 5.1.8

IRM 5.1.8.5.2 Incorporates Interim Guidance Memorandum SBSE-05-0723-0045, Interim Guidance on Field Collection Safety During Field Contact, dated July 24, 2023 into IRM 5.1.8.5.2.

(1) This mandatory OI requires tax checks on individuals requested by the White House, the Executive Office of the President, or the Department of Justice.

(2) Collection Policy will forward a memorandum to the Area Director where the taxpayer resides. The memorandum will include the following information:

- a. Taxpayer's name
- b. Address
- c. Social Security number
- d. Contact phone numbers
- e. Unfiled/unpaid tax period, and
- f. The name of the Tax Check Unit and Collection Policy contacts

(3) The Area will initiate a nondiscretionary Courtesy Investigation and assign it to a revenue officer.

(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.

Note: Review IRM 5.19.1.1.1, *Disclosure Overview: Verifying Identity of Contact Party*, for purposes of taxpayer identification and to prevent unauthorized disclosure of tax information.

If the taxpayer indicates a return was filed, proof of filing, e.g., a copy of the cancelled check for the balance due on the return, will be secured. If such proof is not available or if the return was a refund return, a copy of the return will be secured and processed as a possible duplicate return.

(5) Send an e-mail message to the Tax Check Unit and advise them of the results of the contact **immediately** after contact with the taxpayer.

Example: The e-mail message to the Tax Check Unit could include the following:

- a. Proof of filing secured
- b. Return secured
- c. Commitment to file/pay by agreed date, etc.

(6) Do **not** take enforcement action against the taxpayer during this time.

(7) Send an e-mail message to the Tax Check Unit and other appropriate Collection Policy contacts and advise how the investigation was resolved when the taxpayer complies and the investigation is closed.

(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.