

IRM PROCEDURAL UPDATE

DATE: 10/19/2023

NUMBER: sbse-05-1023-1029

SUBJECT: Additional Changes for Employee Safety

AFFECTED IRM(s)/SUBSECTION(s): 5.11.1

CHANGE(s):

IRM 5.11.1.3.3.3(3) is revised to clarify the L1058 should be mailed if no contact is made during initial contact.

(3) If no contact is made on the initial contact appointment in the field, the L1058 and all required enclosures may be left in an envelope at the taxpayer's home or business or mailed certified the same business day. Note **Caution** in (4) below.

IRM 5.11.1.3.3.3(4) is revised to clarify when the L1058 can be left at last known address.

(4) If a taxpayer does not appear for a scheduled appointment at their location and a L1058 is left at the taxpayer's home or business, input ICS Delivery Method as "Left at Home/Business." This will upload IDRS TC 971 AC 069 and TC 971 AC 067 on the same date.

Caution: The date on the L1058 must be the date it is given to, left for, or mailed (return receipt requested) to the taxpayer.

IRM 5.11.1.3.3.3(6) is revised to remove reference to field call.

(6) When extenuating circumstances exist such as assigned inventory covering a large geographical area, or to alleviate safety concerns, and initial contact with the taxpayer is not in person, L1058 should still be issued if a deadline is set for the taxpayer to take specific action.

IRM 5.11.1.3.3.4(7) is revised to clarify procedures for correcting inadvertent error with delivery of L1058 on joint liability.

(7) In a situation where you determine that you have erred by only mailing one L1058 to each spouse listed on the jointly filed income tax return (e.g., in an envelope addressed to both of them), a substitute Letter 1058 (Letter 1058-A) must be issued to each spouse who has not timely requested a CDP hearing from the one L1058. The L1058-A should be dated the day it is issued. Follow the procedures in the table below to determine if a substitute L1058 must be issued.

If ...	Then ...
both spouses timely request a CDP hearing prior to you discovering the inadvertent error,	the CDP hearing request(s) should be processed per IRM 5.1.9. The invalidity of the improperly sent notice is cured by the timely hearing request.
only one spouse timely requests a CDP hearing prior to you discovering the inadvertent error	the CDP hearing request should be processed per IRM 5.1.9 for the requesting spouse, and the L1058-A should be issued to the non-requesting spouse
neither taxpayer has requested a CDP hearing,	the notice is invalid as to both taxpayers, send separate L1058-A to each, and release Notices of Levies that have been served on either spouse's property based on the invalid notice.

IRM 5.11.1.3.3.4(8) is revised to create new paragraph for instructions for TC 972.

(8) When the notice is substituted, input Transaction Code (TC) 972, Action Code 069, to reverse each TC 971 that has already been input for the invalid letter. The input date for each TC 972 must be the same as the date for the TC 971 it is reversing.