

## IRM PROCEDURAL UPDATE

**DATE:** 11/03/2016

**NUMBER:** sbse-05-1116-1631

**SUBJECT:** Campus Balance Due ACS Form 8821

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

**IRM 5.19.1.1.2 Disclosure Overview: Verifying Identity of Contact Party, added note with reference to new IRM 5.19.1.1.2.1 in table under paragraph (1).**

1. For purposes of identification and to prevent unauthorized disclosures of tax information, follow the chart below:

<b>If the contact is ...</b>	<b>Then ...</b>
Taxpayer	See IRM 21.1.3.2.3, <i>Required Taxpayer Authentication</i> .
Mailing and Faxing Tax Account Information	See IRM 21.1.3.9(2), <i>Mailing and Faxing Tax Account Information</i> , and IRM 11.3.1.11, <i>Facsimile Transmission of Tax Information</i> .
Power of Attorney (POA), Form 2848, <i>Power of Attorney and Declaration of Representative</i>	See IRM 11.3.3, <i>Disclosure to Designees and Practitioners</i> .
Tax Information Authorization (TIA) - Form 8821, <i>Tax Information Authorization</i>	See IRM 11.3.3.2, <i>Disclosure to Third Parties Based Upon Taxpayer Request for Assistance</i> .  See IRM 11.3.3.3(1), <i>Distinction Between Disclosure to Designees and the Conference and Practice Requirements</i> .  See IRM 11.3.3.3(2), <i>Distinction Between Disclosure to Designees and the Conference and Practice Requirements</i> .  <b>NOTE:</b> ACS Call Site employees, refer to IRM 5.19.1.1.2.1, <i>ACS Call Site Instructions for Form 8821</i> ,

	<i>Taxpayer Information Authorization.</i>
Oral Disclosure Consent	See IRM 11.3.3.2.1, <i>Requirements for Oral Authorization.</i>
Parent/Guardian of Minor	See IRM 11.3.2.4.10, <i>Minors.</i>
Hearing Impaired (including telecommunications device for the deaf (TDD) equipment	See IRM 11.3.2.3.2(2), <i>Requirements for Verbal or Electronic Requests.</i>
Language or Sign Interpreter	See IRM 11.3.2.3.2(2), <i>Requirements for Verbal or Electronic Requests.</i>
Checkbox Designee	See IRM 11.3.3.2.1, <i>Requirements for Oral Authorization</i> , and IRM 21.1.3.3.1, <i>Third Party Designee Authentication.</i>
Third Party: Levy Source	See IRM 11.3.2.2, <i>General Rules.</i>  See IRM 11.3.21.1(8), <i>Background.</i>
Third party: Lien Payoff	Refer Financial institutions requesting a lien payoff/release to the Lien Unit at:  1-800-913-6050  See IRM 11.3.11.10, <i>Disclosure of Amount of Outstanding Lien.</i>  <b>NOTE:</b> Advise taxpayers who have an IA to continue making their scheduled payments until the balance is paid.
Third party: claiming a willingness and means to pay the balance due	See IRM 11.3.21.1(8)(e), <i>Background.</i>  <b>NOTE:</b> Wage levy sources requesting a levy payoff/release must be advised to continue sending payments until a levy release is received.
Third party requesting account balance where the Notice of Levy or ACS letter advises the taxpayer to call for a detailed calculation of penalty and/or interest.	See IRM 11.3.21.1(8)(e), <i>Background.</i>  <b>NOTE:</b> Calculate and assess the restricted penalty and/or interest. See IRM 20.2.1.5, <i>Normal and</i>

	<i>Restricted Interest</i> , for additional information on the manual computation of restricted interest and updating modules.
Third Party claiming a material interest	See IRM 11.3.2.4, <i>Persons Who May Have Access to Returns and Return Information Pursuant to IRC 6103 (e)</i> .
Responsible Persons assessed a Trust Fund Recovery Penalty (TFRP)	See IRM 11.3.2.4.13, <i>Trust Fund Recovery Penalties</i> .

**NOTE:** If making out-calls and there is a valid POA on file, you must contact the POA and not the taxpayer.

**IRM 5.19.1.1.2.1 ACS Call Site Instructions for Form 8821, Taxpayer Information Authorization, inserted new section containing instructions for ACS Call Site employees to follow when dealing with third party callers authorized by Form 8821, Taxpayer Information Authorization.**

1. Third parties who are authorized on a Form 8821, *Tax Information Authorization*, may review return or account information for the specified periods on the form, but are **not** authorized to act on behalf of the taxpayer (including resolving balance due cases).
2. Therefore, ACS Call Sites will *no longer* accept faxed Form 8821, *Tax Information Authorization*. Advise callers to submit Form 8821, *Tax Information Authorization* to the appropriate CAF unit to be listed as an authorized party to receive account information. Forms are processed within 5 business days. Please refer to IRM 21.3.7.1.4, *Processing Time Frames*, for CAF processing requirements.

**EXCEPTION:** These procedures do **not** apply if either the taxpayer is on the line or the caller is authorized on a valid Form 2848, *Power of Attorney and Declaration of Representative*. Once the taxpayer or their authorized representative satisfies the appropriate disclosure probes per IRM 5.19.1.1.2, *Disclosure Overview: Verifying Identity of Contact Party*, then assist them to resolve the balance due per the procedures in this manual.

3. If a Form 8821 caller requests account information, advise them they may request account information using one of the following self-help methods:
  - a. Refer the caller to IRS.gov e-Services - Online Tools for Tax Professionals page. Tax professionals (Circular 230 practitioners, including Attorneys, Certified Public Accountants, Enrolled Agents, and Reporting Agents) may register to use the Transcript Delivery System (TDS).

- The following transcript products may be requested for individual taxpayers:
  1. Account Transcripts
  2. Tax Return Transcripts
  3. Record of Account
  4. Wage & Income Documents
  5. Verification of Non-Filing Letters
- The following transcript products may be requested for business taxpayers:
  1. Account Transcripts
  2. Tax Return Transcripts
  3. Record of Account
- See IRM 21.2.3.4, *TDS Transcript Delivery Methods*, for available TDS transcript delivery methods. There is no charge to use TDS.

**NOTE:** If TDS is not available, see (b) below.

- b. Submit paper Form 4506-T, *Request for Transcript of Tax Return*, to request any of the five transcript products listed above. There is no charge for this form. Expected processing time is 10 calendar days from receipt.
4. If the Form 8821 caller is unable to use self-help methods, (e.g., information requested is not available on transcripts or caller is ineligible to access the TDS), advise them you will transfer them to another area that can better assist them. Transfer call to the appropriate Transcript Request line using the Telephone Transfer Guide.

**Exhibit 5.19.1-2 W&I Call Flow, added note with reference to new IRM 5.19.1.1.2.1 in first 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><i>"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?"</i></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</p>

	<p>appropriate.</p> <p>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>.</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 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><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</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><i>institutions?"</i></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> <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>	<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, 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>. <ul style="list-style-type: none"> <li><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 teletest.</li> </ul> </li> <li>3. When researching the taxpayer's account, begin by reading the most current AMS History first. <ul style="list-style-type: none"> <li><b>NOTE:</b> If extensive history is available, try to target AMS History from the last six months.</li> </ul> </li> </ol>
<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</i></p>	<ol style="list-style-type: none"> <li>1. Complete Full Compliance Check. See IRM 5.19.1.3.4.1, <i>Full Compliance Check</i>. <ul style="list-style-type: none"> <li><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.</li> </ul> </li> </ol>

<p><i>you file the return today?"</i></p> <p><i>"Mr./Mrs. _____, my research shows insufficient tax was withheld from your 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."</i></p>	<ol style="list-style-type: none"> <li>2. Complete Cause and Cure. See IRM 5.19.1.3.4.3, <i>Balance Due Taxpayer Education (Cause and Cure)</i>.</li> </ol> <p><b>NOTE:</b> This step is <b>not</b> required if the case history 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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**Path A - Balance Due Only:**

<b>Suggested Questions/Script</b>	<b>Corresponding Research/Actions</b>
<p><i>"Mr./Mrs. _____, are you calling to full pay or make arrangements today?"</i></p> <p><i>"Yes, we can allow you time to pay your balance due 60 days from today."</i></p> <p><i>"As we discussed, you agreed to full pay your account no later than _____ . Your balance as of that date will be</i></p>	<ol style="list-style-type: none"> <li>1. If there is an unresolved balance due on the account, ask the taxpayer if they can resolve it.</li> <li>2. If taxpayer agrees to full pay, give appropriate payoff amount (up to 120 days for accounts in Notice Status or up to 60 days for accounts with <b>any</b> balance in ACS) follow procedures in either information, see IRM 5.19.1.5.2, <i>Can Full Pay Balance Due Now (Payoff)</i>, or IRM 5.19.1.5.3, <i>Full Pay Within 60 or 120 Day Agreement</i>, as appropriate.</li> </ol> <p><b>NOTE:</b> For FERDI accounts, refer to If/Then chart in IRM 5.19.18.5.10, <i>Telephone Contact Procedures</i>, if taxpayer agrees to full pay within 60 days.</p> <ol style="list-style-type: none"> <li>3. Provide WOEAs when required. See IRM 5.19.1.6, <i>Warning of Enforcement Action and Enforced Collection</i>.</li> </ol>

<p>\$_____."</p>	<p>4. Document all account actions on AMS, recap conversation with taxpayer and close call.</p> <p><b>NOTE:</b> ACS/ACSS employees should use the appropriate AMS Checklist.</p>
<p>"Mr./Mrs. _____, you stated you would like an installment agreement. How much are you proposing to pay per month?"</p> <p>"Yes, we can grant an installment agreement for you. Your payment amount is \$_____ and is due on the _____ of each month. Your first payment is due on _____."</p> <p>"In order to consider your payment proposal, we need to request financial information from you. This could result in our filing a Notice of Federal Tax Lien to protect the government's interests."</p> <p>"Mr./Mrs. _____, you</p>	<p>1. If taxpayer is not able full pay and they state they want to make arrangements, pay monthly, or otherwise indicating they want an IA, ask how much they are proposing to pay. Follow procedures in IRM 5.19.1.5, <i>Methods of Payment</i>.</p> <p><b>NOTE:</b> If taxpayer stated in the beginning of the call that they were calling to set up payment arrangements, start by asking how much they can pay each month. The Tiered Interview is <b>not</b> required in this situation.</p> <p>a. If balance due is less than \$50,000 <b>and</b> the proposed monthly payment meets SIA, grant the IA per IRM 5.19.1.5.4, <i>IAs</i>.</p> <p><b>CAUTION:</b> If a SIA over \$25,000 is being granted, follow procedures in IRM 5.19.1.5.4.25, <i>SIAs Over \$25,000</i>. These agreements <b>must</b> be established as DDIA's or PDIA's.</p> <p>b. If the balance due is \$50,000 or less <b>and</b> proposed monthly payment does <b>not</b> meet SIA criteria, take financial information (if required) and make a case determination:</p> <ul style="list-style-type: none"> <li>▪ Regular IA.</li> <li>▪ PPIA.</li> <li>▪ CNC.</li> <li>▪ OIC.</li> </ul> <p><b>NOTE:</b> To determine whether financial information is required, see IRM 5.19.1.1.6.4, <i>Financial</i></p>

<p><i>stated you would like an installment agreement. Based on your current balance, we need to request financial information from you. This could result in our filing a Notice of Federal Tax Lien to protect the government's interests. You can avoid this by paying a lump sum to reduce your outstanding balance due to below \$50,000. Can you make a lump sum payment?"</i></p> <p><i>"Mr./Mrs. _____, we granted an installment agreement for you. Your payment amount is \$_____ and is due on the _____ of each month. Your first payment is due on _____."</i></p> <p><i>"We charge a \$_____ user fee to cover the cost of providing installment agreements. The fee will be deducted from your first payment."</i></p>	<p><i>Analysis, Verification and Substantiation.</i></p> <p><b>NOTE:</b> If the balance is above \$10,000, make a NFTL determination; for filing procedures:</p> <p>See IRM 5.19.4.5.1, <i>Before Filing Liens.</i></p> <p>See IRM 5.19.4.6.1, <i>How to File a Lien.</i></p> <p>c. If the balance due is greater than \$50,000, ask the taxpayer if they can make a down payment to meet SIA criteria.</p> <ul style="list-style-type: none"> <li>▪ If taxpayer is unable to make down payment, warn the taxpayer of possible lien filing and request financial information.</li> <li>▪ Advise taxpayer of the amount the financial shows the ability to pay.</li> <li>▪ If taxpayer agrees with the monthly payment amount determined through financial analysis, forward the case for manager approval, with all required IA information.</li> </ul> <p><b>NOTE:</b> If the taxpayer proposed an IA and must provide substantiation, input a TC 971 AC 043 and follow procedures in IRM 5.19.13, <i>Campus Procedures for Securing Financial Information.</i></p> <ul style="list-style-type: none"> <li>▪ If the taxpayer proposed an IA but does <b>not</b> agree with the monthly payment amount determined through financial analysis, input TC</li> </ul>
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<p><i>"If you do not meet all the terms of the agreement, we can cancel it and take enforcement action to collect the amount you owe. Enforcement action could include filing a lien against your property or a levy on your wages or bank account(s)."</i></p>	<p>971 AC 043, prepare Form 12233, <i>Request for Installment Agreement - Independent Review Prior to Rejection</i>, and forward the case to independent review with accompanying documents.</p> <ol style="list-style-type: none"> <li>If an IA is granted, advise taxpayer of payment amount, payment due date and user fee. Tell the taxpayer they will receive a letter confirming terms and payment information.</li> </ol> <p><b>NOTE:</b> When speaking with the taxpayer, you are <b>not</b> required to advise them of any other IA conditions, unless the taxpayer asks. This is because the required confirmation letter will provide this information. Provide appropriate mailing addresses for DDIA and PDIA forms.</p> <ol style="list-style-type: none"> <li>Provide WOECA when required. See IRM 5.19.1.6, <i>Warning of Enforcement Action and Enforced Collection</i>.</li> <li>Document all account actions on AMS, recap conversation with taxpayer and close call.</li> </ol> <p><b>NOTE:</b> ACS/ACSS employees should use the appropriate AMS Checklist.</p>
<p><i>"In order to evaluate your ability to pay, we need to request financial information from you. This could result in our filing a Notice of Federal Tax Lien to protect the government's interests."</i></p>	<ol style="list-style-type: none"> <li>If taxpayer advises you in the beginning that they cannot make any arrangements, probe the taxpayer for possible resolution (IA, CNC, OIC, etc.) and use normal guidelines outlined in IRM 5.19.1.5, <i>Methods of Payment</i>.</li> </ol> <p><b>NOTE:</b> When speaking with the taxpayer and the account is being CNCd, you are <b>not</b> required to advise them of the terms and conditions of a CNC, unless the taxpayer asks. This is because the required confirmation letter will provide this information.</p>

	<p>2. Document all account actions on AMS, recap conversation with taxpayer and close call.</p> <p><b>NOTE:</b> ACS/ACSS employees should use the appropriate AMS Checklist.</p>
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**NOTE:** If you send Letter 278C, *Offer in Compromise; Forms Requested*, with either Form 656-B, *Offer in Compromise (Booklet)*, or Form 656-L, *Offer in Compromise (Doubt as to Liability)*, you are **not** required to provide the terms & conditions of an OIC unless taxpayer requests it. This is because the Letter 278C, *Offer in Compromise; Forms Requested*, will provide this information.

**Path B - Combo Cases:**

Suggested Questions/Script	Corresponding Research/Actions
<p><i>"Mr./Mrs. _____, you requested an installment agreement to pay your 2011 liability, but our records do not show that we received a return from you for tax year 2008. It's important that you file your 2008 return as soon as possible, because you do not qualify for an installment agreement until all required returns are filed."</i></p>	<p>1. If taxpayer requests an IA and has missing returns:</p> <ul style="list-style-type: none"> <li>a. Determine if taxpayer is not liable to file TDIs or unfiled returns. If so, proceed with closing actions. Follow procedures in IRM 5.19.2.5.4.6, <i>IMF - Determining Liability</i>. If these actions bring taxpayer into compliance, then follow procedures in <b>Path A</b> above.</li> <li>b. If taxpayer is liable to file TDIs or unfiled returns, advise taxpayer that IA cannot be considered until missing returns have been filed. Set a deadline for the taxpayer to submit the required tax returns, Form 9465, <i>Installment Agreement Request</i>, and Form 433-F, <i>Collection/Information Statement</i> (if necessary). Provide address, take appropriate follow-up actions and allow necessary follow-</li> </ul>

	<p>up time.</p> <p><b>EXCEPTION:</b> You do <b>not</b> need to ask the taxpayer to submit Form 9465, <i>Installment Agreement Request</i>, when they file their required returns if IA Terms are documented in AMS comments.</p> <p>c. Determine if TDIs should be opened for tax periods with missing returns. See IRM 5.19.2.5.4.6, <i>IMF - Determining Liability</i>.</p> <p>2. Document all account actions on AMS, recap conversation with taxpayer and close call.</p> <p><b>NOTE:</b> ACS/ACSS employees should use the appropriate AMS Checklist.</p>
<p><i>"Our records do not show that we received a return from you for tax year 2010. It is important that you file your 2010 return as soon as possible. In the meantime, based on our review of your financial information, we have determined that you are unable to pay the money you owe at this time. As a result, we've temporarily closed your collection case for tax year 2011."</i></p>	<p>1. If taxpayer is not compliant and meets Currently Not Collectible criteria, follow procedures outlined in IRM 5.19.17.1.1.3, <i>CNC Unable to Pay-Hardship</i>.</p> <p><b>NOTE:</b> When speaking with the taxpayer and the account is being CNCd, you are <b>not</b> required to advise them of the terms and conditions of a CNC, unless the taxpayer asks. This is because the required confirmation letter will provide this information.</p> <p>2. Document all account actions on AMS, recap conversation with taxpayer and close call.</p> <p><b>NOTE:</b> ACS/ACSS employees should use the appropriate AMS Checklist.</p>

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**Exhibit 5.19.1-3 SB/SE Call Flow, added note with reference to new IRM 5.19.1.1.2.1 in first 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> <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 8821, Taxpayer Information Authorization</i>.</p> </li> <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> </ol> </li> </ol>

	b. If yes, proceed.
"What is your best contact phone number?"	<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> <p>"May I place you on hold while I research your account?"</p> <p>"Thank you for holding while I researched your account."</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, 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</i></li> </ol>

	<p><i>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 teleaset.</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><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 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>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> required if the case history shows cause and cure was previously documented and there are no new delinquencies.</p> <p>3. Identify the cause of the liability.</p> <p>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</p>

	the taxpayer's account.
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**Path A - Balance Due Only:**

a. IMF Accounts:

<b>Suggested Questions/Script</b>	<b>Corresponding Research/Actions</b>
<p><i>"Mr./Mrs. _____, are you calling to full pay or make arrangements today?"</i></p> <p><i>"Yes, we can allow you time to pay your balance due 60 days from today."</i></p> <p><i>"As we discussed, you agreed to full pay your account no later than _____. Your balance as of that date will be \$_____."</i></p>	<ol style="list-style-type: none"> <li>1. If there is an unresolved balance due on the account, ask the taxpayer if they can resolve it.</li> <li>2. If taxpayer agrees to full pay, give appropriate payoff amount (up to 120 days for accounts in Notice Status or up to 60 days for accounts with <b>any</b> balance in ACS) &amp; follow procedures in either information, see IRM 5.19.1.5.2, <i>Can Full Pay Balance Due Now (Payoff)</i>, or IRM 5.19.1.5.3, <i>Full Pay Within 60 or 120 Day Agreement</i>, as appropriate.</li> </ol> <p><b>NOTE:</b> For FERDI accounts, refer to If/Then table in IRM 5.19.18.5.10, <i>Telephone Contact Procedures</i>, if taxpayer agrees to full pay within 60 days.</p> <ol style="list-style-type: none"> <li>3. Document all account actions on AMS, recap conversation with taxpayer and close call.</li> </ol> <p><b>NOTE:</b> ACS/ACSS employees should use the appropriate AMS Checklist.</p>
<p><i>"In order to evaluate your ability to pay, we need to request financial information from you. This could result in our filing a Notice of Federal Tax Lien to protect the government's interests."</i></p>	<ol style="list-style-type: none"> <li>1. If taxpayer advises you in the beginning that they cannot make any arrangements, probe the taxpayer for possible resolution (IA, CNC, OIC, etc.) and use normal guidelines outlined in IRM 5.19.1.5, <i>Methods of</i></li> </ol>

<p><i>"If you do not meet all the terms of the agreement, we can cancel it and take enforcement action to collect the amount you owe. Enforcement action could include filing a lien against your property or a levy on your wages or bank account(s)."</i></p>	<p><i>Payment.</i></p> <p><b>NOTE:</b> When speaking with the taxpayer, and the account is being CNCd, you are <b>not</b> required to advise them of the terms and conditions of a CNC, unless the taxpayer asks. This is because the required confirmation letter will provide this information.</p> <ol style="list-style-type: none"> <li>2. Provide WOECA when required. See IRM 5.19.1.6, <i>Warning of Enforcement Action and Enforced Collection.</i></li> <li>3. Document all account actions on AMS, recap conversation with taxpayer and close call.</li> </ol> <p><b>NOTE:</b> ACS/ACSS employees should use the appropriate AMS Checklist, including inputting the appropriate ACS History Codes.</p>
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**NOTE:** If you send Letter 278C, *Offer in Compromise; Forms Requested*, with either Form 656-B, *Offer in Compromise (Booklet)*, or Form 656-L, *Offer in Compromise (Doubt as to Liability)*, you are **not** required to provide the terms & conditions of an OIC unless taxpayer requests it. This is because the Letter 278C, *Offer in Compromise; Forms Requested*, will provide this information.

b. BMF Accounts:

<b>Suggested Questions/Script</b>	<b>Corresponding Research/Actions</b>
<p><i>"Mr./Mrs. _____, we granted an installment agreement for your company. The payment amount is \$_____ and is due on the _____ of each month. The first payment is due on _____."</i></p>	<ol style="list-style-type: none"> <li>1. If account meets SIA criteria for In-Business, Non Trust Fund, and Form 1120, U.S. Corporation Income Tax Return, criteria in IRM 5.19.1.5.4.3, <i>IA Requirements - In Business, Non Trust Fund, and/or Form 1120, U.S. Corporation Income Tax Return Only</i>, grant the IA.</li> <li>2. If agreement meets IBTF criteria,</li> </ol>

<p><i>"Mr./Mrs. _____, we granted an installment agreement for you. Your payment amount is \$_____ and is due on the _____ of each month. Your first payment is due on _____."</i></p> <p><i>"We charge a \$_____ user fee to cover the cost of providing installment agreements. The fee will be deducted from your first payment."</i></p> <p><i>"If you do not meet all the terms of the agreement, we can cancel it and take enforcement action to collect the amount you owe. Enforcement action could include filing a lien against your property or a levy on your accounts receivable(s) or bank account(s)."</i></p>	<p>follow the instructions in IRM 5.19.1.5.4.2, <i>IA Requirements IBTF Express Agreement</i>.</p> <p><b>REMINDER:</b> Taxpayers <b>must</b> meet the dollar criteria at the time the IBTF Express IA is granted. The entire liability may not exceed \$25,000 (AAB) when the request is made.</p> <p><b>REMINDER:</b> The taxpayer <b>must</b> enroll in a DDIA for any IBTF Express Agreements with an AAB between \$10,000 and \$25,000.</p> <p><b>NOTE:</b> All IBTF Express agreements require manager approval.</p> <ol style="list-style-type: none"> <li>3. If the taxpayer requests to make a lump sum payment in order to meet IBTF Express Agreement criteria, follow the instructions in IRM 5.19.1.5.4.2.1, <i>Lump Sum Payment for IBTF Express ONLY</i>.</li> <li>4. If the taxpayer's balance exceeds BMF authority, follow the instructions in IRM 5.19.1.5.4.5(10)-(11), <i>Account Statuses Affecting IAs</i>.</li> <li>5. If an IA is granted, advise taxpayer of payment amount, payment due date and user fee. Tell the taxpayer they will receive a letter confirming terms and payment information.</li> </ol> <p><b>NOTE:</b> When speaking with the taxpayer, you are <b>not</b> required to advise them of any other IA conditions, unless the taxpayer asks. This is because the required confirmation letter will provide this information. Provide appropriate mailing addresses</p>
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	<p>for DDIA and PDIA forms.</p> <ol style="list-style-type: none"> <li>6. Provide WOECA when required. See IRM 5.19.1.6, <i>Warning of Enforcement Action and Enforced Collection</i>.</li> <li>7. Document all account actions on AMS, recap conversation with taxpayer and close call.</li> </ol> <p><b>NOTE:</b> ACS/ACSS employees should use the appropriate AMS Checklist, including inputting the appropriate ACS History Codes.</p>
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**Path B - Combo Cases:**

<b>Suggested Questions/Script</b>	<b>Corresponding Research/Actions</b>
<p><i>"Mr./Mrs. _____, you requested an installment agreement to pay your 2011 liability, but our records do not show that we received Form _____ from you for tax year 2008. It's important that you file your 2008 return as soon as possible, because you do not qualify for an installment agreement until all required returns are filed."</i></p>	<ol style="list-style-type: none"> <li>1. If taxpayer requests an IA and has missing returns:             <ol style="list-style-type: none"> <li>a. Determine if taxpayer is not liable to file TDIs or unfiled returns. If so, proceed with closing actions. Follow procedures in IRM 5.19.2.5.4.6, <i>IMF - Determining Liability</i>. If these actions bring taxpayer into compliance, then follow procedures in <b>Path A</b> above.</li> <li>b. If taxpayer is liable to file TDIs or unfiled returns, advise taxpayer that an IA cannot be considered until missing returns have been filed. Set a deadline for the taxpayer to submit the required tax returns, Form 9465, <i>Installment Agreement Request</i>, and Form 433-F, <i>Collection/Information Statement</i> (if necessary). Provide address, take appropriate follow-up actions and allow necessary follow-</li> </ol> </li> </ol>

	<p>up time.</p> <p><b>EXCEPTION:</b> You do <b>not</b> need to ask the taxpayer to submit Form 9465, <i>Installment Agreement Request</i>, when they file their required returns if IA Terms are documented in AMS comments.</p> <p>c. Determine if TDIs should be opened for tax periods with missing returns. See IRM 5.19.2.5.4.6, <i>IMF - Determining Liability</i>.</p> <p>2. Document all account actions on AMS, recap conversation with taxpayer and close call.</p> <p><b>NOTE:</b> ACS/ACSS employees should use the appropriate AMS Checklist.</p>
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**Path C** - Related IMF and BMF Accounts:

When both in business sole proprietor trust fund taxes and IMF taxes are involved, work per the IMF and BMF-TDA/TDI Paths above as appropriate. Follow the instructions in IRM 5.19.1.5.4.4, *IMF/BMF Related Accounts*.

**REMINDER:** Combine the AAB (CC SUMRY) of **all** balance due modules on the related accounts. Use the combined balance to determine if the taxpayer meets the applicable IA requirements.

**REMINDER:** Related IMF and BMF accounts **must** be included in one IA.