



Small Business/Self Employed

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, DC 20224

SBSE-05-1216-0070

December 9, 2016

MEMORANDUM FOR SB/SE CAMPUS COLLECTION DIRECTORS

FROM: DelRey Jenkins **P1MFB** Digitally signed by P1MFB
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Date: 2016.12.10 11:57:49-05'00'

Kristen Bailey Kristen E. Bailey Digitally signed by Kristen E. Bailey
Acting Director, Headquarters Collection, SB/SE DN: c=US, o=U.S. Government, ou=Department of the Treasury,
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Date: 2016.12.11 16:17:02 -05'00'

SUBJECT: Internal Revenue Manual (IRM) Deviation from Obtaining and
Verifying Levy Sources and Phone Numbers

The purpose of this memorandum is to issue guidance for SB/SE Campus Collection employees to improve efficiency when working collection cases. This deviation applies to ACS call site, ACS Support (ACSS), and CSCO employees when working inventory, correspondence and/or handling incoming telephone calls during the deviation period. The deviation applies throughout IRM 5.19.1 Balance Due and IRM 5.19.4 Enforcement Action. The deviation authority will remain in effect until September 30, 2017.

1. Obtain and Verify Levy Sources- Procedural Change

SB/SE Campus Collection employees are not required to add, update, obtain or verify levy sources for any accounts with an Aggregate Assessed Balance (AAB) of \$250,000 or less. Employees will deviate from IRM 5.19.1.3.4.2 Obtain and Verify Levy Sources, IRM 5.19.4.3.6 Obtain, Verify and Update Levy Sources, IRM 5.19.1-2 W&I Call Flow and 5.19.1-3 SB/SE Call Flow.

2. ACS Phone Number Verification Requirements- Procedural Change

SB/SE Campus Collection employees are not required to add, update, obtain or verify any telephone contact numbers unless specifically requested by the taxpayer or their representative. Employees will deviate from IRM 5.19.1.3.2 Taxpayer Information, 5.19.1-2 W&I Call Flow and 5.19.1-3 SB/SE Call Flow.

This memorandum will also allow for the deviation from IRM 21.10.1.3.2 Quality Review Sampling Guidelines and extends the grace period for coding any quality defects related to the deviation procedures from 10 business days to 30 business days to ensure employees are given sufficient opportunity to be fully trained. Defects will be charged for cases not following the deviation beginning 30 business days after the date of the memorandum. If you have any questions, please contact Sally Krebs, Senior Analyst, Collection Policy, Collection Resolution Alternatives or Suzanne Wolfe, Senior Tax Analyst, Collection Policy, Enforcement.

cc: Director, Collection Policy
Director, Collection Inventory Delivery & Selection
Director, Collection Quality & Technical Support