

IRM PROCEDURAL UPDATE

DATE: 03/13/2024

NUMBER: tso-25-0324-0401

SUBJECT: Direct File Pilot Updates

AFFECTED IRM(s)/SUBSECTION(s): 25.32.1

CHANGE(s):

IRM 25.32.1.2(8) table - Removed Railroad Retirement Board benefits (Form RRB-1099) from income eligibility criteria.

(8) Eligibility criteria to utilize IRS Direct File includes:

Eligibility	Criteria
Basic Eligibility	<ul style="list-style-type: none">Any filing statusStandard deductionDependents <p>Note: Out of Scope: Claiming dependents by non-custodial parents/Form 8332.</p> <ul style="list-style-type: none">Form 1040, Form 1040-SR, Form 1040(SP) <p>Note: Out of Scope: Nonresident aliens and dual status individuals.</p> <ul style="list-style-type: none">Language and accessibility preferences (Schd. LEP, Form 9000)
Income Eligibility	<ul style="list-style-type: none">Income from an employer (Form W-2)\$1,500 or less in interest income, savings bonds, or Treasury obligations (Form 1099-INT, boxes 1 and 3)Unemployment compensation (Form 1099-G)Social Security (Form SSA-1099) <p>Out of scope:</p> <ul style="list-style-type: none">Unreported tipsAlimony that is required to be included in your incomeIncome received from payment apps, online marketplaces, or payment cards (Form 1099-K)

Eligibility	Criteria
	<ul style="list-style-type: none"> Income from independent contractor and gig work (Form 1099-NEC) Income from rent, prizes, awards, and more (Form 1099-MISC)
Credits	<ul style="list-style-type: none"> Child Tax Credit (CTC) Other Dependents Credit (ODC) Earned Income Tax Credit (EITC)
Adjustments	<ul style="list-style-type: none"> Student loan interest Educator expenses <p>Out of Scope:</p> <ul style="list-style-type: none"> Dependent Care Expenses

IRM 25.32.1.3.3(4) - Added link for the escalation job aid located on SERP. Removed instructions to document the issue in the eGain case notes field.

(4) Assistors will make every effort to troubleshoot Direct File technical issues with taxpayers. This includes reviewing and sharing resolutions for any previously documented known issues. Some issues will require escalation to the Direct File technical team. Follow escalation procedures located in the Direct File job aid - Escalation Instructions on SERP.

IRM 25.32.1.3.3(7) d - Revised actions to summarize the telephone conversation in the eGain case notes field.

(7) Take the following actions when making the outbound call:

- a. Send the "Contact Recording" quick response warning which states: "Note that the call will be recorded for quality assurance purposes. By accepting the call, you consent to recording. If you don't wish to be recorded, please tell me immediately and I'll stop the recording".

Note: Do not edit this quick response.

- b. Disable the recording feature if the taxpayer indicates they do not wish to be recorded.

- c. Make the outbound call immediately. No callbacks are to be scheduled for a later time/date. Follow IRM 21.1.1.4, Communication Skills, paragraphs 22 and 24.
- d. Keep the chat window open throughout the call. Summarize the telephone conversation in the eGain case notes field and document the category and resolution codes once the call is completed.

Note: If the taxpayer's inquiry includes an issue outside the scope of Direct File, the taxpayer should be provided with the appropriate referral information and given the option to transfer. If the taxpayer elects to be transferred, the assistor will use the "Consult feature" on *Finesse*, dial 9-1 and complete 10-digit toll free number (extensions cannot be used); and **wait to confirm they have connected with the IRS BEFORE completing the transfer.**

IRM 25.32.1.4(4) - Added link for the escalation job aid located on SERP.

(4) For requests to speak (chat) with a manager, use the Conference feature to add the manager or appointed designee to the chat conversation if they are readily available. If not available, follow the manager callback escalation procedures located in the Direct File job aid - Escalation Instructions on SERP.