

## IRM PROCEDURAL UPDATE

**DATE: 10/18/2023**

**NUMBER: wi-21-1023-1030**

**SUBJECT: TAC Appointment Revision; Payments Made at TAC; Identifying Revenue Officers; Identity Proof Authentication**

**AFFECTED IRM(s)/SUBSECTION(s): 21.1.1**

**CHANGE(s):**

**IRM 21.1.1.3(8) - Added guidance relating to making appointments for the Taxpayer Assistance Centers (TAC). Removed instructions for assistors not staffing Agent Group 55/56. Recommendation was made due to audit.**

(8) Field Assistance (FA) has implemented the FA Appointment Services in Taxpayer Assistance Centers (TACs). AM employees answer these calls on a designated toll-free line, and schedule appointments **only** after trying to resolve the issue (if certified or trained) and offer other alternatives (self-help) to the taxpayer. If the taxpayer refuses to have the issue resolved over the phone and would like an appointment, transfer to App 55/56. Also, provide the taxpayer with the toll free number (844-545-5640).

**Note:** TAC offices are now operating under appointment only in special circumstances and instances when no appointments are required, see IRM 21.3.4.2.4.5.2, Appointment Considerations.

**Exception:** For taxpayers who cannot call the toll-free number, the employee must transfer to the correct agent group, (e.g., international callers that require help on non-toll-free applications).

CSRs who are assigned to this application must:

- Target the taxpayer's question (determine why the taxpayer is requesting the appointment)
- Authenticate
- Access IDRS, if trained in the topic
- Work the issue (i.e., provide Account Transcripts, address Balance issues, answer questions, etc.)
- If the issue cannot be handled over the phone, offer alternative options, information or services (e.g., IRS.gov), if available
- If taxpayer must go to a TAC for face-to-face help, refer to IRM 21.3.4.2.4.5, Accounts Management Procedures for Appointment Services, for further procedures.

See IRM 21.3.4.2.4.5.2 (3), Appointment Considerations, for further instructions. Appointment information is also available on [www.irs.gov](http://www.irs.gov).

**IRM 21.1.1.3.1(2) - Provides procedures when taxpayer request verification of the identity of Revenue Officers as IRS employees; procedures added for taxpayer's safety concerns.**

(2) When responding to balance due issues as described above, **you must access and research** the account and address all non-collection account issues. See chart below for examples.

**Note:** This chart is not all inclusive.

IF	THEN
The account contains a math error	Adjust/Correct the math error on the account IRM 21.5.4, General Math Error Procedures Math Error Procedures
The caller requests a hold on the account(s)	Place hold on the account per IRM 21.5.2.4.8.2, Suppressing Balance Due Notices.  <b>Exception:</b> If the account is in status 22/24/ or 26 <b>and</b> the caller is requesting a hold or STAUP on the account, transfer the call per specific guidance in paragraph 7 below for status 26 or paragraph 8 below for status 22 and 24.
The caller requests a penalty abatement	Use Reasonable Cause Assistant (RCA) for penalty abatement request per IRM 21.2.2.4.5.1, Reasonable Cause Assistant (RCA).  Requests for reasonable cause penalty abatement (including penalty appeals) <b>in status 22 must be addressed by Automated Collection System Support (ACSS)</b> . Use the following link for ACSS mailing address information: ACSS Support and Status 22 TAS Liaisons. For cases in Status 26, see paragraph 7 below.  Penalty Abatement requests such as Civil Penalties and Exempt Organizations (EO) will be routed to the correct area that assessed the penalty. See IRM 20.1.1-4, Penalty Reference Numbers (500 Series), or IRM 20.1.1-5, Penalty Reference Numbers (600 Series), for Civil Penalty reference numbers and descriptions. Penalty request from Form 5471, Information Return of U.S. Persons with Respect to Certain Foreign Corporations, and Form 5472, Information Return of a Foreign Owned Corporation, see the exception in IRM 21.3.3.4.9.2 (4), Campus Collection Function Correspondence/Inquiry/Notice.
The caller requests information on missing or delinquent return(s)	Provide information on which return(s) are missing, the address where to send return, wage, and income information as needed, etc.

The caller requests transcripts	Issue transcript for verbal transcript requests see IRM 21.1.3.2.3 (10), Required Taxpayer Authentication.
The issue involves payment Information, payment tracer or misapplied payment(s)	Research and correct payment(s) on account per IRM 21.5.7.4, Resolving Missing Payments Procedures, and IRM 21.5.7, Payment Tracers.
The caller requests an IA status	Provide status of IA (default/current).  <b>Note:</b> If the account is in good standing (status 60) and the caller is not requesting a payment change, skip payment or a date change, the caller does not need to be transferred.
The caller requests information on return/ amended return filed	Research the account and provide information on return/ amended return filed.
<p>The caller requests balance due/payoff amount to pay full balance <b>now</b></p> <p><b>Exception: For accounts in status 22/23:</b> Transfer the caller per specific guidance in paragraph 8 below.</p> <p><b>For accounts in status 26:</b> Transfer the caller per specific guidance in paragraph 7 below</p>	<ul style="list-style-type: none"> <li>• Provide payoff using CC INTST, the AMS Full Pay Calculator, the IAT Compliance Suite Payment Calculator, or CC COMPA according to the method of payment (see paragraph 3 below)</li> <li>• For restricted interest computation, refer to the IRM 20.2.1.4, Normal and Restricted Interest, IRM 20.2.1.4.2, Manual Calculation of Interest, and IRM 21.5.6.4, Freeze Code Procedures.</li> <li>• Ask the taxpayer if there is any recent payment(s) potentially affecting their account balance. Reduce the payoff amount by anticipated credits not yet pending on IDRS.</li> <li>• Input a STAUP if needed, refer to IRM 21.5.2.4.8.2, Suppressing Balance Due Notices, for further information.</li> <li>• Enter the pay date and amount on AMS comments or CC ENMOD, if no access AMS.</li> </ul> <p>For taxpayers with an unreversed TC 520 on the module, research the TC 520 closing code and freeze on the account and follow applicable IRMs to address bankruptcy.</p> <p><b>Note:</b> Advise the caller there may be other factors that can impact the account balance (e.g., unpaid IA user fee, payment sent in that has not been applied yet, etc.), that are not reflected in the payoff amount.</p>
The caller requests balance due/payoff amount to pay off balance in future regardless of status on account	Transfer the call per specific guidance in paragraph 8 below

The caller requests information about where and how to send payments	<ul style="list-style-type: none"> <li>• Probe the taxpayer to determine which payment method they would prefer (i.e., mail in payment, electronic payment, etc.)</li> <li>• Remind the caller about self-help methods (i.e., Online Payment Agreement (OPA) electronic payment methods, <b>IMF</b> Voice BOT see paragraph 5 below for details concerning IMF Voice BOT, etc.), even if the taxpayer prefers a payment method other than self-help options</li> <li>• Based on method the taxpayer intends to use to submit payment, advise as follows: <ul style="list-style-type: none"> <li>a. For payments to be mailed in: Provide the caller with address to mail payments and on how to annotate check, see IRM 5.19.1.2.7.1, Taxpayer Responsibilities - When Submitting Payments by Check or Money Order.</li> <li>b. For electronic payments: see IRM 21.2.1.47, Electronic Federal Tax Payment Systems (EFTPS), IRM 21.2.1.48, Electronic Payment Options for Individuals and Business e-File Users and IRM 21.2.1.57, Online Payment Agreement (OPA) for IMF Debts.</li> </ul> </li> </ul>
The caller requests a formal payment agreement (i.e. installment agreement, extension to pay, etc.)	Transfer the call per specific guidance in paragraph 8 below.
The caller requests information on an Examination audit	Provide the caller with information requested, per IRM 21.5.10, Examination Issues.
The caller requests information on an AUR assessment	Provide the caller with information requested, see IRM 21.3.1.6.54, Status of Individual Master File (IMF) Underreporter Cases.
The caller requests account information and has previously submitted an offer in compromise (OIC)	Provide the caller with information, see IRM 21.5.6.4.50, -Y Freeze.
The caller believes they are a victim of identity theft	Provide information as outlined in IRM 25.23.12.2, Identity Theft Telephone General, and IRM 25.23.12.4.7, Identity Theft Balance Due Issues.
The caller requests a hold from SFR/ 6020(b) to send in missing returns	After providing services as outlined above, transfer the caller per specific guidance in paragraph 8 below.

The caller requests a change or update to existing IA	Transfer the caller per specific guidance in paragraph 8 below.
The caller is calling to verify the identity of a Revenue Office (RO) as an IRS employee	<ul style="list-style-type: none"> <li>• Advise the taxpayer the IRS has a system in place to verify the RO's identity as an IRS employee</li> <li>• Inform the taxpayer you will transfer them to the Physical Security Office who will ask for the RO's 10-digit identification number to verify their identity, and</li> <li>• Transfer the call to UCCE extension 3285 or direct dial via Finesse 413285.</li> </ul>

**IRM 21.1.1.3.1(3) - Provides clear instructions for taking payments to TAC offices. Removed procedures for mailing in payments.**

(3) For balance due/payoff requests, compute payoff according to the method of payment as follows:

Method	Action
Taxpayer will take their payment to TAC Office,	<ul style="list-style-type: none"> <li>• Advise the taxpayer that an appointment is needed. If the taxpayer does not have an appointment, provide the information below <b>then</b> transfer the call per specific guidance in paragraph 8.</li> <li>• Probe the taxpayer to obtain the specific date the taxpayer will be bringing their payment to the TAC office</li> <li>• Compute the payoff to ten days from the anticipated payment date.</li> <li>• Advise the taxpayer to notate all payments with the following: <ol style="list-style-type: none"> <li>1. Make the check or money order payable to "United States Treasury".</li> <li>2. The taxpayer's name and address.</li> <li>3. The SSN or EIN (specify the primary TIN on the account).</li> <li>4. Daytime telephone number.</li> <li>5. Tax form(s) to which the payment applies.</li> <li>6. Tax period(s) to which the payment applies.</li> </ol> </li> </ul>
For debit/credit card or IRS Direct Pay payments,	Compute the payoff to the date the taxpayer states they will authorize the payment.
For VanillaDirect payments,	Compute the payoff to three days from the anticipated payment date.

For payments made via EFTPS,	Compute the payoff amount to the date the payment is requested by the taxpayer unless requested after 8:00 PM EST; if so, use the next day.
------------------------------	---

**Note:** Advise the caller there may be other factors that can impact the account balance, (e.g., unpaid IA user fee, payment sent in that has not been applied yet, etc.), that are not reflected in the payoff amount.

**IRM 21.1.1.4(23) - Updated to refer to IRM 10.10.3, Identity Assurance - Centralized Identity Proofing for Authentication Across All IRS Channels; established as a centralized source for authenticating contact with taxpayers.**

(23) When you initiate an outgoing phone call, the taxpayer may be reluctant to give you their TIN. Refer to IRM 10.10.3, Centralized Authentication Policy (CAP), to see what to provide a taxpayer to ease any concerns the taxpayer may have and verify the taxpayer's identity. After you verify the TIN, follow IRM 21.1.3.2.3, Required Taxpayer Authentication.