

IRM PROCEDURAL UPDATE

DATE: 02/20/2020

NUMBER: wi-01-0220-0296

SUBJECT: Taxpayer Assistance Center (TAC) Appointment Service

AFFECTED IRM(s)/SUBSECTION(s): 1.4.11.2

CHANGE(s):

IRM 1.4.11.2 Taxpayer Assistance Center (TAC) Appointment Service added procedures for alien clearance/sailing permit appointments in (4)(g)

1. Taxpayers will call the toll-free line, **1-844-545-5640**, to schedule an appointment to receive services.
2. Directions for making an appointment are posted on IRS.gov and can be heard on the 3709- line message.
3. The following procedures should be adhered to when scheduling appointments. For the most current TAC procedures for appointment service, refer to IRM 21.3.4.2.4, *Taxpayer Assistance Center (TAC) Appointment Service*, and Field Assistance Scheduling Tool (FAST) User Guides.
 - a. Accounts Management (AM) Toll-free Customer Service Representatives (CSRs) are responsible for scheduling appointments on the TAC appointment calendar.
 - b. CSRs are required to offer assistance over the phone and provide available alternative services prior to scheduling an appointment at a TAC. Refer to IRM 21.1.1.3, *Customer Service Representative (CSR) Duties*, and IRM 21.3.4.2.4.6, *Accounts Management Procedures for Appointment Service*, for instructions.
 - c. TACs open to the public at 8:30 a.m. Appointments are to be scheduled starting at 8:30 a.m.
 - d. The last 30-minute appointment slot should be scheduled at 3:45 p.m. or earlier. This will allow the employees to serve the taxpayer and complete end of day activities.
 - e. Group managers request access to the scheduling tool FAST for themselves and their ITAS employees. Requests for access to FAST must be sent to the area analyst.
 - f. Group managers must provide a paper copy of the calendar to all other employees.
 - g. Group managers will identify ITAS availability on the appointment calendar for each day. It is recommended that this task be completed at least 60 days in advance or as soon as they know the employee's schedule.

- h. Group managers will block the TAC appointment calendar for break and lunch times for employees and when employees are not available due to training or leave. Refer to the FA Administrative Guide for directions on blocking.
4. TAC appointment service managerial guidance:
- a. In medium and large TACs only, one ITAS will not be included in the daily schedule.
 - b. The unscheduled ITAS should be "assigned" on a rotational basis. The intent of the unscheduled ITAS is to cover the periods of time when an ITAS is assigned to other duties, such as remittance processing and mail. They will also assist during times of unexpected staffing shortages to assist with same day appointments and extended appointments, and to assist taxpayers with issues that do not require an appointment.
 - c. TACs with Facilitated Self Assistance (FSA) will assign an ITAS to assist taxpayers at the kiosk(s).
 - d. Ensure Pub 5202, *Appointment Only Poster for Field Assistance Taxpayer Assistance Centers*, which explains how to make an appointment in the TAC, is displayed.
 - e. At the end of the day, it is recommended to print the TAC appointment calendar for the next day. Place the next day's appointment schedule in a central, secured location such as a locked cabinet or safe. The appointment schedule can be provided to remote offices by printing directly to an on-site printer or by sending via secure email. The TAC manager or designee should review the calendar at the beginning of each day to identify updates or changes.
 - f. Group managers or designees are required to regularly review the calendar in advance to check for inappropriate referrals, large cash payments, special request such as a Sign Language Interpreter, and to ensure times are blocked for appointments correctly. This will allow time for the manager to contact the taxpayer if the appointment needs to be rescheduled.
 - g. Alien Clearance/Sailing Permit FAST appointments will generate a notification to the group manager or designee once an Alien Clearance (Sailing Permit) appointment is scheduled in FAST. Group managers will receive an email notification requiring taxpayer contact.

Group Manager or designee will:
Contact taxpayer and confirm his/her departure date is at least two weeks, and no more than 30 days, from his/her departure date.
Determine if the current appointment needs to be rescheduled as a hardship Alien Clearance (Sailing Permit) request. <ul style="list-style-type: none"> a. If so, the appointment date will be confirmed with the taxpayer and rescheduled to provide timely assistance. b. If the appointment is more than 30 days from the departure date, no change is required.

