

IRM PROCEDURAL UPDATE

DATE: 02/05/2021

NUMBER: wi-01-0221-0227

SUBJECT: Structuring Workflow in Taxpayer Assistance Centers

AFFECTED IRM(s)/SUBSECTION(s): 1.4.11

CHANGE(s):

IRM 1.4.11.3 Structuring Workflow in Taxpayer Assistance Centers (TACs) removed walk-in taxpayers from (2) due to elimination of walk-in service.

1. Service hours for TACs are based on local traffic patterns and available resources determined by the area.
2. Establish an effective workflow in the TAC. Continually balance scheduled appointments and other assignments to ensure each taxpayer receives expeditious service with minimal wait time.
3. Consider employee training and expertise levels when scheduling assignments to accomplish program objectives. Establish and maintain effective lines of communication both internally and externally. Disseminate all appropriate information to the TAC employees and any employees that provide backup assistance. When possible, communicate with employees in person.
4. When you determine there are no appointments in the TAC due to cancellations or other mitigating circumstances, employees can be assigned to other tasks such as:
 - a. Completing Correspondence Imaging System (CIS) work.
 - b. Maintaining forms racks.
 - c. Processing mail, date stamped acknowledged Form 3210, Document Transmittal, forms received.
 - d. Maintaining and updating the remittance and non-remittance acknowledgement transmittal binders.
 - e. Processing payments received earlier in the day (RSPCC Scanning and/or Key Verifying).
 - f. Shredding.
 - g. E-learning.
 - h. Working in-house referrals.

IRM 1.4.11.3.6 Alternative Work Stream added monitoring of FAST Calendar and removed walk-in traffic that does not require an appointment in (3) due to elimination of walk-in service.

1. To balance the IRS workload and maximize resources, TACs participate in alternative work stream to work cases following the One Stop Service Approach to ensure taxpayers receive complete customer service. Refer to IRM 21.3.4.2.5, Alternative Work Stream and IRM References.
2. Under alternative work stream, assign CIS case work as needed when there are no face-to-face taxpayers and all required off-counter duties in the TAC are complete or in between appointments during idle time.
3. Managers should monitor the FAST Calendar. If the TAC is understaffed due to absences or an unexpected increase in demand for services, employees must be reassigned and available to assist with face-to-face contacts.
 - a. Do not close a TAC when an employee available to take scheduled appointments.
 - b. Determine whether an ITAS is reassigned to work the counter or CIS inventory.
 - c. Determine a TAC's capacity to allow employees to work alternative work stream.
 - d. Monitor their calendars and daily activities and assign work assignments based on what they see and what they can reasonably project.
 - e. Communicate any revisions or updates to the alternative work stream process to their employees.
 - f. Regularly review the appointment calendar and make adjustments to consolidate open time slots to limit employee idle time.
 - g. Review the daily inventory reports and perform a quality review of the prior day's adjustments.
 - h. Complete the required EQRS reviews. Performing two non-evaluative reviews during the first 60 days satisfies the EQRS managerial review requirement for the non-evaluative period. See IRM 1.4.11.20, Embedded Quality Roles and Responsibilities.
4. Ensure an ITAS working CIS cases:
 - a. Conducts thorough research.
 - b. Can work independently.
 - c. Works cases first in and first out, regardless of age or overage.
 - d. Addresses all issues identified in the taxpayer's correspondence, within FA authority.

EXCEPTION: An ITAS who does not have the training level to address the issue advises the GM and requests the case be reassigned to an ITAS with the appropriate training level.

- e. Contacts the group manager if there are any questions or has completed the assigned work and needs additional cases.

IRM 1.4.11.7 Payment Processing - Manager's Responsibility added non-cash to (7) for clarification and replaced no appointment required with managerial discretion in (9) due to elimination of walk-in service.

1. Remittance processing is the most time sensitive work performed in a TAC.
2. GMs must ensure that they and their employees are familiar with procedures contained in IRM 21.3.4.7, Remittance Processing.
3. GMs must ensure that employees with Form 809 receipt-book have a lockable cash box and that employees are following the requirement for safeguarding remittance listed in IRM 21.3.4.7.4, Safeguarding Remittances.
4. Payments received at the TAC must meet the 24-hour deposit standard. All payments must be processed on the day the payment is received or no later than the next business day. A payment is considered processed once it is submitted for deposit using Remittance Strategy for Paper Check Conversion (RS-PCC) or transshipped to the appropriate Submission Processing Center (SPC) for processing.

EXCEPTION: During peak filing season, April 1 through April 15th, TACs have three (3) days to transship payments and payments with returns that are not processed using RS-PCC. See IRM 21.3.4.7.10, Transshipping of Payments or Payments with Returns.

5. Non-cash payments must be processed using RS-PCC per IRM 21.3.4.7.11, Non-cash Payment Processing using Remittance Strategy for Paper Check Conversion (RS-PCC). Those payments that cannot be processed through RS-PCC must be transshipped to the appropriate SPC for processing. Field Office Liaison contacts and email addresses can be found on the Submission Processing website by selecting "SP Center Field Office Payment Processing Addresses and Key Contacts".
6. All payments transshipped from the TAC must be mailed via traceable overnight mail on the day of receipt or the next business day. Refer to IRM 21.3.4.7.10, Transshipping of Payments or Payments with Returns.
7. A large dollar non-cash payment is defined as a single non-cash payment of \$100,000 or greater (IMF/BMF). Large dollar non-cash payments must be transshipped on the same day the payment is received or, with managerial approval, the next business day. For procedures regarding large payments, refer to:
 - IRM 21.3.4.7.6, Large Dollar Non-Cash Payments
 - IRM 21.3.4.7.10, Transshipping of Payments or Payments with Returns
 - IRM 3.8.47.5, Campus Remittance Processing (of Field Office Receipts)
8. Managers are accountable for acknowledgements of Form 795-A and Form 3210 requirements contained in IRM 21.3.4.7.12, Remittance Acknowledgments Transmittal Form 795-A and Form 3210 Process and IRM 21.3.4.8.7, Non-Remittance Acknowledgment Transmittals Form 3210 Process.

9. Payment drop boxes are not authorized in TACs and all payments must be accepted in person.
 - a. Appointments are required for cash and non-cash payments. If availability, a same day appointment can be scheduled.
 - b. On a case by case basis, managers may use discretion to accept non-cash payments for taxpayers without an appointment.