

## IRM PROCEDURAL UPDATE

**DATE:** 01/11/2021

**NUMBER:** wi-21-0121-0075

**SUBJECT:** Identity Protection Personal Identification Number (IP PIN) Program Enrollment; Virtual Services Delivery (VSD)

**AFFECTED IRM(s)/SUBSECTION(s):** 21.3.4

**CHANGE(s):**

**IRM 21.3.4.2 Standard Services in a Taxpayer Assistance Center (TAC) added new service Identity Protection Personal Identification Number (IP PIN) Program Enrollment to (1)(f).**

1. TACs provide the following services:

**NOTE:** Check the "Service Provided" under the individual TACs on IRS.gov since services can vary by TAC location.

- a. Account Inquiries
- b. Account Adjustments
- c. Alien Clearances (Sailing Permits)
- d. Facilitated Self Assistance (FSA), where available
- e. Heavy Highway Vehicle Use Tax (Form 2290)
- f. Identity Protection Personal Identification Number (IP PIN) Program Enrollment
- g. Identity Theft Victim Assistance
- h. Individual Taxpayer Identification Numbers (ITIN) Application Review and Authentication
- i. Limited stock of tax forms, instructions and publications (based on availability)
- j. Passport Inquiries - expedited decertification
- k. Payments/Installment Agreements (at the taxpayer's request, provide a payoff calculation for all years needed)
- l. Procedural Inquiries
- m. Referring taxpayers (when appropriate) with requests for Taxpayer Advocate Service Assistance and application for Taxpayer Assistance Order (TAO) Form 911
- n. Refund Inquiries
- o. Tax Law Assistance
- p. Transcripts of tax returns, record of account, wage and income information, and verification of non-filing. See IRM 21.2.3, Transcripts

**NOTE:** TAC employees can provide unmasked wage and income transcripts to the customer, in person, providing the exception criteria in IRM 21.2.3.5.9.2.1(2), IMF Masked and Unmasked Transcripts, is met.

- q. Withholding Estimator assistance. See IRM 21.1.1.3.2.1, Tax Withholding Estimator.

**IRM 21.3.4.2.3 Virtual Services Delivery (VSD) updated services provided in (2) and services not provided in (3).**

1. VSD uses video conference technology to assist taxpayers at IRS partner sites to provide alternative service delivery channels.
2. Taxpayers receive virtual face-to-face service from a TAC employee at a different location. VSD services provided include:
  - AUR - CP 2000
  - Balance Due
  - Economic Impact Payment
  - Notices/Math Errors
  - Prior Year Return (inquiries only)
  - Refund inquiries
  - Tax Law inquiries
3. VSD services **NOT** provided include:
  - BMF return processing and procedures
  - Drop-offs
  - E-Services (EPSS) Secure Access Authentication
  - Form 2290
  - Identity Theft
  - ITIN Authentication/Renewal
  - ITIN Document drop-off and questions **ONLY**
  - Passport - Expedited Decertification
  - Payments - Cash
  - Payments - Non-cash
  - Sailing Permit
  - Taxpayer Protection Program (TPP)
  - Transcripts
4. Over the phone interpreter (OPI) services are offered to taxpayers who prefer to verbally communicate with the IRS in another language. If the taxpayer has an out of scope inquiry, refer to IRM 21.3.4.9.2.2, Out of Scope Tax Law Referrals.
5. For deaf/hard of hearing taxpayers that request a sign language interpreter, follow procedures in IRM 21.3.4.3.2.1.1, Interpreter Services for Deaf or Hard of Hearing Taxpayers.
6. When the VSD assistor is temporarily unavailable to provide assistance, the assistor will mute the microphone, point the camera at a sign furnished to each support site that informs the taxpayer of the inability to assist and

promises to return in a moment. VSD and support sites have additional signs listed in IRM 21.3.4.3.5, Signs.

7. TAC employees must take steps to ensure taxpayer privacy and the security of sensitive taxpayer information.

<b>When a Taxpayer Identification Number (TIN) is needed, ask the taxpayer to:</b>
Hold his/her social security card or notice to the camera.
<b>OR</b>
Place it on the desk and point the camera down instead of speaking the number aloud.

**NOTE:** Inform the taxpayer to collect all personal belongings prior to closing the contact.

8. VSD service is provided by appointment only.

<b>For:</b>	<b>See:</b>
Time reporting	IRM 21.3.4.6, Time Reporting for TAC Employees
Customer Satisfaction Survey procedures	IRM 21.3.4.3.3, Communicating with and Surveying Taxpayers
Procedures GMs must follow	IRM 1.4.11.3.4, Virtual Services Delivery (VSD)
SPEC procedures and guidance	IRM 22.30.1, Stakeholder Partnerships, Education and Communication
Additional VSD information	VSD procedures on the Field Assistance Insider

**IRM 21.3.4.2.4.5.2 Appointment Considerations revised (15)(e) to remove language that stated no appointments can be made for IP PIN requests.**

15. Additional procedures for scheduling appointments:
  - a. Taxpayer Assistance Centers are closed on all Federal holidays.
  - b. Some of the smaller TAC locations may be subject to temporary closures due to staffing. When scheduling appointments and the TAC is closed, FAST searches for the closest TAC or Virtual Services Delivery (VSD) location. If the issue can be resolved in a VSD location, offer the alternative VSD location to the taxpayer. Refer to IRM 21.3.4.2.4.5.6.1, Virtual Services Delivery (VSD), for more details on VSD sites and for services not provided at the VSD site.
  - c. No appointment is to be scheduled for bulk transcript requests for tax practitioners.
  - d. Appointments are scheduled to accept tax returns submissions from tax practitioners/preparers if they meet the exception criteria in IRM 21.3.4.8, Receipt of Tax Returns.

- e. TACs cannot re-issue IP PINs. Refer to IRM 25.23.2.9.4, Lost, Misplaced or Non-Receipt of IP PIN. If an IP PIN cannot be issued or reissued, then advise the taxpayer to file a paper return without an IP PIN and any refund due may be delayed.

**IRM 21.3.4.2.4.5.5 Taxpayer Issues that Require a TAC Visit added new IP PIN TAC Appointment procedures to (1) Table.**

1. Below are the five issues that require the taxpayer to obtain a TAC appointment to resolve. One of the issues is conditional. Accounts Management must offer to fully resolve all other issues prior to making an appointment.

<b>Topic</b>	<b>Issue</b>
<b>Alien Clearance (Sailing Permit)</b>	All resident aliens and certain non-resident aliens must obtain a "Certificate of Compliance" from the IRS before leaving the United States. The certificate signifies that the taxpayer has filed all tax returns and paid all tax due to the United States through the date the certificate is issued. The taxpayer should request the clearance at least two weeks before, but no more than 30 days before his/her departure from the United States. Each taxpayer must appear in person. If they cannot appear in person, a taxpayer may appoint a representative by completing Form 2848, Power of Attorney. The taxpayers should not wait until the last minute in case there are unexpected problems. The taxpayer submits a Form 2063, U.S. Departing Alien Income Tax Statement or a Form 1040-C, U.S. Departing Alien Income Tax Return, whichever is applicable; as well as other documents. See IRM 21.3.4.18, Alien Tax Clearances, for a list of documents required to be submitted at the appointment. Information can also be found on IRS.gov. In addition, if there is a balance due, the taxpayer must bring payment in the form of certified funds; cashier's check or certified bank or postal money order.
<b>Individual Taxpayer Identification Number (ITIN)</b>	If the taxpayer's call involves any ITIN-related issue, refer to IRM 21.3.4.2.4.5.5.1, Individual Taxpayer Identification Number, for further guidance.
<b>Immediate Levy or Lien Releases</b>	For levy release: If the taxpayer is requesting an immediate levy release, refer to IRM 5.19.4.4.10, Levy Release: General Information. For lien

	<p>release: If the taxpayer is requesting a payoff balance for an immediate lien release, provide them the number for the Centralized Lien Operation, 800-913-6050 (8 a.m. to 5 p.m. local time, Pacific Time for Alaska and Hawaii). The taxpayer needs to bring in certified funds such as a cashier's check or certified bank or postal money order to get the levy/lien released. For a list of acceptable funds, refer to IRM 5.12.3.3.1.1, Liability Satisfied by Payment. Ensure the taxpayer is aware that they <b>MUST</b> allow up to one hour for their lien release after their appointment time. This "wait time" is not to be added to the appointment time. Lien and Levy release appointments cannot be scheduled after 3 p.m.</p>
<p><b>Letter 5747C - TAC authentication only.</b></p> <p><b>Letter 5071C/4883C - Only if failed telephone authentication.</b></p>	<p>The taxpayer will be asked to provide valid photo identification and a taxpayer ID number, such as a SSN, to receive service. Refer to IRM 25.23.2.7.2.1, Returns Selected by Identity Theft Filters - Taxpayers Visiting the TAC, (see Note) for required identification. The taxpayer may also be required to provide a second piece of identification. Additional documents include:</p> <ul style="list-style-type: none"> <li>○ Social Security card</li> <li>○ Mortgage statement</li> <li>○ Lease agreement</li> <li>○ Car title</li> <li>○ Voter registration card,</li> <li>○ Utility bill matching address on ID</li> <li>○ Birth Certificate (showing name at birth, date of birth and city of birth)</li> <li>○ School records (under the age of 14 and/or students only up to the age of 24)</li> <li>○ Two pieces of identification are required for a minor under the age 14</li> </ul> <p><b>NOTE:</b> This list is not all inclusive. Research the IRM for a complete list of required documents including those for minor taxpayers.</p> <p>Advise the taxpayer to bring a copy of the letter and a copy of the tax returns (current) with all supporting documents (Form W-2s, 1099, 1098-T). The taxpayer must also know their current year refund amount, whether it was to be direct</p>

	<p>deposited or mailed, and, if direct deposit, the routing number and account number associated with the direct deposit. Failure to provide this causes the taxpayer's refund to be issued as a paper check.</p> <p><b>NOTE:</b> When a taxpayer receives a Letter 5747C, the taxpayer <b>must be physically present</b> for their appointment. A POA cannot represent the taxpayer on their behalf. The taxpayer must provide required documents for authentication. Refer to IRM 25.25.6.6.6, Referring the Caller to the Taxpayer Assistance Center (TAC) - Non-Taxpayer Protection Program Assistors.</p>
<p><b>Secure Access Authentication (e-Services)</b></p>	<p>Taxpayer is unable to authenticate online and after calling Electronic Products &amp; Services Support (EPSS) were advised to make an appointment to verify their identity. To verify their identity, the taxpayer must present two forms of ID.</p> <p>An unexpired government issued photo ID, such as:</p> <ul style="list-style-type: none"> <li>○ Driver's License</li> <li>○ Passport</li> <li>○ State Identification Card</li> </ul> <p><b>and</b> either a:</p> <ul style="list-style-type: none"> <li>○ Social Security Card or</li> <li>○ Certified Birth Certificate</li> </ul> <p>Refer to IRM 3.42.8.6, E-Services Secure Access Registration, IRM 3.42.8.6.10, Taxpayer Assistance Center (TAC) Exception Processing Support, and the E-Services Revalidation Job Aid, for more information.</p>
<p>Identify Protection Personal Identification Number (IP PIN)</p>	<p>If the taxpayer call involves IP PIN request, refer to IRM 25.23.2.9.1.3, IP PIN TAC Appointment Procedures, for detailed guidance.</p>