

IRM PROCEDURAL UPDATE

DATE: 01/22/2021

NUMBER: wi-21-0121-0130

SUBJECT: Taxpayer Assistance Center (TAC) Appointment Services

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

CHANGE(s):

IRM 21.3.4.2 Standard Services in a Taxpayer Assistance Center (TAC) added E-Services (EPSS) Secure Access Authorization to (1) list of TAC services.

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. E-Services (EPSS) Secure Access Authorization
- e. Facilitated Self Assistance (FSA), where available
- f. Heavy Highway Vehicle Use Tax (Form 2290)
- g. Identity Protection Personal Identification Number (IP PIN) Program Enrollment
- h. Identity Theft Victim Assistance
- i. Individual Taxpayer Identification Numbers (ITIN) Application Review and Authentication
- j. Limited stock of tax forms, instructions and publications (based on availability)
- k. Passport Inquiries - expedited decertification
- l. Payments/Installment Agreements (at the taxpayer's request, provide a payoff calculation for all years needed)
- m. Procedural Inquiries
- n. Referring taxpayers (when appropriate) with requests for Taxpayer Advocate Service Assistance and application for Taxpayer Assistance Order (TAO) Form 911
- o. Refund Inquiries
- p. Tax Law Assistance
- q. 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.

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

Exhibit 21.3.4-15 Suggested Scripts for TAC Appointment Services removed list of limited services in title and text since all TAC services now available.

Taxpayer Assistance Center services require a scheduled appointment. TACs do not provide walk-in or same day appointments at this time. Follow IRM 21.3.4.2.4.5, Accounts Management Procedures for Appointment Service.

Prior to arriving for the appointment, Customer Service Representatives will advise taxpayers:

- a. Arrive 10 minutes before your appointment to allow for additional screening.
- b. Limit the number of people that come with you to the appointment.
- c. Face covering is required when entering IRS space as recommended by the CDC.
- d. Taxpayers will be asked to remove the face covering briefly to verify identity.
- e. Social distancing rules apply – stay six (6) feet away from others where applicable.
- f. Call to cancel or reschedule the appointment if you have been or become ill before the scheduled appointment.

You must TARGET the service(s) the taxpayer is requesting and provide assistance over the phone if possible. If you are not able to help, determine if an alternative service option is available that meets the need(s), such as making a payment online; ordering a transcript through Get Transcript ; or finding an answer to a tax law question using IRS.gov . Advise the caller of the options available for their requested service(s).

If...	Then...
The customer wants to visit a TAC to drop-off a tax return.	"No walk-in assistance at this time."
The customer wants to visit a TAC for return preparation assistance.	"If you need assistance with preparing your tax return, please check IRS.gov and search "VITA", that is V-I-T-A, for locations where assistance can be obtained. On IRS.gov, there are also many electronic filing options to choose from and most are free."

<p>The customer wants to visit a TAC to make a payment.</p>	<p>"If you need to make a payment, you can access IRS.gov and pay online using an application called Direct Pay or by using a credit or debit card. You can also mail in your payment directly to the IRS. Do you need an address for mailing your payment?" Provide address for mailing payments, if needed.</p>
<p>The customer wants to visit a TAC to file an extension.</p>	<p>No walk-in assistance. "If you need to file an extension, you can pay all or part of your estimated income tax due and indicate that the payment is for an extension using one of several online options for paying: There is an application called Direct Pay, a method called the Electronic Federal Tax Payment System (EFTPS), or you can pay by using a credit or debit card. You can also file an extension of time to file using Form 4868 electronically by accessing IRS e-file from your home computer or by using a tax professional. As another alternative, file a paper extension Form 4868 by mail and enclose the payment of your estimated tax due." Provide address for mailing Form 4868, if needed.</p>