

## IRM PROCEDURAL UPDATE

**DATE: 01/12/2024**

**NUMBER: wi-21-0124-0083**

**SUBJECT: Provides Instructions for After Hour Transfers and Procedures for Voice Bot**

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

**CHANGE(s):**

**IRM 21.1.1.3.1(5) and (8) - Updated paragraphs to provide clear, detailed and concise instructions for the Voice BOT. The update was made based on feedback submissions.**

(5) After addressing **all account issues**, if the account still has a balance due or a missing return in TDI status 02 or 03 (that will not be resolved by the AM action taken), then take the following actions:

**IMF taxpayers in notice status accounts only seeking to make a one-time payment OR receive clarification on a notice, transfer the caller to an automated Voice BOT.**

**Note:** The Voice BOT **can only** be used to make a **one-time payment or Notice Clarification**. The Voice BOT **cannot** establish any type of **installment agreement** and **cannot** make any changes on existing **installment agreements**. If the caller is requesting an **installment agreement** or change to existing agreement, transfer the call per guidance in **paragraph 8** below.

Transfer calls to the **Voice BOT as follows:**

- 3501 One-time payment English
- 3502 One-time payment Spanish
- 3503 Notice Clarification English
- 3504 Notice Clarification Spanish

Advise the caller that you are transferring them to an automated system that can answer their collection notice and payment questions using the follow suggested verbiage:

**"I am transferring you to an automated system that can answer questions regarding your notice and how to resolve your balance including how to make payments. You can quickly get answers to frequently asked questions without having to wait. You will also have the option to speak with an assistor, if needed."**

**Note:** If the taxpayer refuses the transfer to the automated system (Voice BOT),

including PPS, BMF, International and ACS status accounts, transfer using the Telephone Transfer Guide.

**Note:** If the action taken by AM will resolve the balance due once the action posts, advise the taxpayer they will receive a notice showing the resolution.

(6) For issues concerning balance due, ask the caller if they attempted to use the Online Payment Agreement (OPA) application on [www.irs.gov](http://www.irs.gov). Advise the caller of the benefits for the self-help method (i.e., no wait time, reduced fees, available balances). If the caller does not have internet access or does not want to utilize the self-help method, refer to paragraph 8 below.

(7) For cases assigned to an RO (status 26), direct the caller to the telephone number listed on the notice.

**Note:** If the caller does not have the notice available, see IRM 5.19.1.3.2.4, Revenue Office (RO) Assignment, for more information.

(8) Follow specific product lines IRM procedures when referring balance due and/or TDI issues. See the table below:

**Exception:** For Taxpayer Information Authorization (TIA) (Form 8821, Taxpayer Information Authorization) callers, refer to IRM 5.19.1.2.3.1, Instructions for Form 8821, Taxpayer Information Authorization.

Product Lines	Reference
Practitioner Priority Service (PPS)	IRM 21.3.10.5, Transfers and/or Referrals
Taxpayer Protection Program (TPP)	IRM 25.25.6.3, TPP Basic Authentication and Research,  <b>AND</b>  IRM 25.25.6.5, Responding to the Taxpayer and Case Resolution for the Taxpayer Protection Program (TPP) Telephone Assistance Center (TAC) Assistors
TAC Appointment Service	IRM 21.3.4.2.4.5.1, Addressing, Targeting and Resolving Issues Without an Appointment
IMF International	IRM 21.8.1.2.3, Websites and Telephone Numbers
BMF International	IRM 21.8.2.2.3, Websites and Telephone Numbers
TE/GE	IRM 21.3.8.10.3.7, Requests for Installment Agreements on Exempt Organization (EO) and Employee Plan (EP) Tax Modules
AM Identity Theft	IRM 25.23.12.2, Identity Theft Telephone General  <b>AND</b>

	IRM 25.23.12.4.7, Identity Theft Balance Due Issues
For TTY/TTD	IRM 21.2.1.56, Deaf/Hard of Hearing (DHOH) Callers and TTY/TTD Equipment
<b><u>IMF taxpayers in notice status accounts only who need to make a one-time payment or require Notice Clarification</u></b>  <b>Note:</b> The Voice BOT <b>cannot</b> establish installment agreements. <b>Do not</b> transfer Installment requests to the Voice BOT.	Transfer calls to the <b>Voice BOT</b> as follows: <ul style="list-style-type: none"> <li>• 3501 One-time payment English</li> <li>• 3502 One-time payment Spanish</li> <li>• 3503 Notice Clarification English</li> <li>• 3504 Notice Clarification Spanish</li> </ul> <b>Note:</b> If the taxpayer refuses the transfer to the automated system (Voice BOT), transfer the caller using the Telephone Transfer Guide.
All other product lines not specifically mentioned above	Refer to the Telephone Transfer Guide

**IRM 21.1.1.4(20) - Clarified procedures when calls are transferred to certain applications after hours. Procedures added to provide hours of service.**

(20) You can answer a call received on any tax law application, if you are trained and are certified, **for the current filing season**, on the tax law/technical topic in question. If you are not certified on that topic, offer the taxpayer a choice to go to IRS.gov or transfer the call to the proper application, using the TTG on SERP. All account issues should be resolved before transferring calls to a Tax Law only application.

**Note:** Advise the caller that you are transferring their call to the area that handles the question (identify the specific area). **Exception: Do not transfer calls to applications 1005/1006/1095/1100/1101 after 10:00 p.m. ET. There will be no one available to answer the calls.**