IRM PROCEDURAL UPDATE

DATE: 02/20/2020

NUMBER: wi-21-0220-0297

SUBJECT: Alien Clearance (Sailing Permit) TAC Appointment Procedures

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

CHANGE(s):

IRM 21.3.4.2.4.6.5.3 Alien Clearance (Sailing Permit) added procedures for taxpayers needing an Alien Clearance appointment due to leaving the country within the next two weeks or within 30 days and no appointments are available

1. If the taxpayer needs to obtain a sailing permit and no TAC appointments are available, DO NOT refer to Taxpayer Advocate Service.

   NOTE: When a taxpayer schedules an appointment for an Alien Clearance (Sailing Permit), the TAC GM will receive notification to contact the taxpayer. See IRM 1.4.11.2, Taxpayer Assistance Center (TAC) Appointment Service, and IRM 21.3.4.2.4.6.5.2, Hardship and Other Unique Situations.

2. If the taxpayer needs an Alien Clearance (Sailing Permit) because he/she is leaving the country within the next two weeks or within 30 days and no appointments are available, the AM CSR will:
   a. Check to see if the taxpayer can visit another TAC location with available appointments.
   b. Confirm date of departure; verify it is within the next two weeks or 30 days prior to his/her departure from United States.

   NOTE: The date of travel should already be scheduled (booked), where possible. Advise the taxpayer that "proof" will be required at the time of the appointment. If the taxpayer has an emergency and no airline ticket has been booked, schedule the appointment. Managerial discretion will apply to ensure the taxpayer is assisted timely.

   c. Schedule the first available appointment.

   EXAMPLE: Taxpayer calls TAC appointment line on July 13, 2020 requesting an Alien Clearance (Sailing Permit) appointment. The first available appointment is 8/04/2020. Taxpayer has a 7/23/2020 departure date. AM CSR will schedule next available appointment on 8/4/2020. Taxpayer will be contacted prior to the 7/23/2020.
d. Advise taxpayer to expect telephone contact to ensure their hardship issue is addressed timely.

3. Once the appointment is scheduled, an email notification will be sent to TAC GM for taxpayer contact. See IRM 1.4.11.2, *Taxpayer Assistance Center (TAC) Appointment Service.*

Exhibit 21.3.4-16 Suggested Scripts for When There is No Appointment Available added taxpayer request to visit a TAC for an Alien Clearance/Sailing Permit contact

<table>
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<th>If...</th>
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<td>The customer says they need a face-to-face appointment.</td>
<td>&quot;I am sorry; all appointments at this location are booked, but there is a quick and easy way to get the service you are requesting (such as getting a transcript or making a payment, etc.) online at IRS.gov.&quot;</td>
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The customer wants to visit a TAC to apply for an ITIN.  
"I am sorry; all appointments at this location are booked. As an alternative, you can submit your application and all original identification documents by mail. Do you need that address?"

Or

"If you need to have your identification documents authenticated right away, Certified Acceptance Agents also provide this service, although a fee may be charged. You can access a list of CAAs on IRS.gov by typing "CAA" or "Acceptance Agents" in the search engine. Also, there are a limited number of Volunteer Income Tax Assistance sites that offer ITIN authentication. Would you like me to check to see if there is a VITA location near you?"

If yes, check the SPEC CAA Sites located on SERP under Who/Where. Provide the name of the VITA CAA partner site, street address and phone number. Advise the taxpayer to call in advance for hours of operations and appointment information. Also, advise the taxpayer to confirm the VITA CAA address since some CAAs serve multiple locations.

**CAUTION:** The SPEC CAA hours of
| The customer wants to visit a TAC for a TPP contact. | operations may be limited and can change depending on a volunteer’s availability and may not be the same as the co-located VITA site. Remind the taxpayers of the documentation they need to bring to their appointment. |
| The customer requests to visit a TAC for an Alien Clearance/Sailing Permit contact. | "I am sorry; all appointments at this location are booked." |
| Follow procedures in IRM 25.25.6.6.6, *Referring the Caller to the Taxpayer Assistance Center (TAC) – Non–Taxpayer Protection Program Assistors* and IRM 25.23.2.7.2.1, *Returns Selected by ID Theft Filters - Taxpayers Visiting the TAC.* |
| "I am sorry; all appointments at this location are booked. Are you traveling within two weeks or within the next 30 days?" If no, schedule the next available appointment for the taxpayer. If yes, "We will schedule the next available appointment for you. This request will also notify the TAC group manager to contact you to determine whether an earlier/hardship appointment is needed to assist you with obtaining an Alien Clearance (Sailing Permit) Certificate of Compliance. All requests for an Alien Clearance (Sailing Permit) must be made at least two weeks before, but no more than 30 days before your departure from the United States. Do you have a confirmed airline ticket for the expected travel date?"

**NOTE:** Do not refer the taxpayer to TAS, as a hardship. See IRM 21.3.4.2.4.6.5.3, *Alien Clearance (Sailing Permit).*