

IRM PROCEDURAL UPDATE

DATE: 02/05/2021

NUMBER: wi-21-0221-0226

SUBJECT: TAC Appointment Procedures

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

CHANGE(s):

IRM 21.3.4.2.4.2 TAC Appointment Exception/Hardship Procedures removed same day appointment procedures from (1), (2), (3) and (5) and deleted no appointment required language from (6) due to elimination of walk-in service; added Hardship to title and moved hardship exception criteria from IRM 21.3.4.2.4.3.1.

1. Taxpayers who do not have a pre-scheduled appointment are advised that service is by appointment. Provide the toll-free number, 844-545-5640, and advise of alternative services available for their issue.

NOTE: GM can use managerial discretion to make exceptions to the appointment process in cases of special situations (for example, hardships, the elderly or disabled, taxpayer traveled long distance).

2. Accounts Management employees cannot schedule a same day appointment and will not advise the taxpayer to walk in without an appointment. Refer to the Appointment Service Closing Codes Guide for complete guidance on which closing codes to use.
3. International taxpayers not located in the United States, who cross the Canadian or Mexican border and walk into one of the TACs for assistance should be accommodated the same day if possible. These taxpayers are unable to call the toll-free line to schedule an appointment.
4. Management discretion in both hardship and international cases extends to double-booking appointments.
5. When the TAC is unable to provide the service requested or resolve the issue and the taxpayer is experiencing a hardship, refer to IRM 21.1.3.18, Taxpayer Advocate Service (TAS) Guidelines, and IRM 13.1.7.2, TAS Case Criteria.
6. Appointments are required for non-cash payments, dropping off current year Form 1040 series tax returns, or obtaining forms.
7. If the TAC is co-located within a Social Security Administration (SSA) office, appointments are required for all services.
8. The Field Assistance Scheduling Tool (FAST) is a calendaring system designed to schedule appointments for taxpayers. If an appointment needs to

be scheduled by Field Assistance for an exception, refer to the FAST User Guide.

IRM 21.3.4.2.4.3 Receiving Taxpayers with Appointments removed Note for same day appointment procedures in (3) due to elimination of walk-in service.

1. This section discusses detailed procedures on how FA employees receive taxpayers with appointments in the TACs. FA employees will access FAST to review, cancel, or schedule a follow-up appointment.
2. **TACs with an Initial Account Representative (IAR):**
 - a. The IAR, or other employee acting in an IAR position, greets the taxpayer that has an appointment and verifies the taxpayer's name and appointment time matches the original calendar request.
 - b. Taxpayers are called in order of the scheduled appointment time.
 - c. A taxpayer who arrives early may be called earlier than the scheduled appointment time if staffing is available.
3. **TACs without an IAR:**
 - a. The appointment schedule is distributed to the employees daily. Group managers use the schedule to determine gating needs for the day.
 - b. Taxpayers with an appointment take a ticket from the Qmatic ticket machine upon arrival to the TAC if there is no one at the IAR workstation.
 - c. Taxpayers called in order of scheduled appointment times and the next available ITAS.
 - d. A taxpayer who arrives early may be called before the scheduled appointment, where applicable.
 - e. It is important that the ITAS provides assistance within the allotted time, since other taxpayers are waiting for their scheduled appointment.
 - f. If the ITAS can extend the taxpayer's appointment and it does not conflict with other scheduled appointments, continue with the contact to resolve any additional issues.
 - g. If the issue(s) cannot be resolved within the scheduled time or extended, a follow-up appointment is made by the TAC employee.
 - h. If a taxpayer visits a TAC but their appointment is for another day, check FAST to see if the taxpayer can be scheduled a same day appointment. If no appointment is available, ask the taxpayer to return on the correct day.
 - i. Appointments may not be honored for taxpayers who appear later than 15 minutes for their scheduled appointment time if it would impact the next scheduled appointment. FAST will systemically mark the appointment as a "No show". Employees must cancel/close out the appointment and select reason for cancellation per the FAST User Guide.

IRM 21.3.4.2.4.3.1.1 Providing Service to Walk-In Taxpayers When No Appointment Available removed procedures due to elimination of walk-in service.

IRM 21.3.4.2.4.3.1 Same Day Appointment Procedures removed procedures due to elimination of walk-in service and moved hardship exception criteria to IRM 21.3.4.2.4.2.

IRM 21.3.4.2.4.3.1 Backup Work Procedures removed walk-in service from (1) due to elimination of walk-in service.

1. When there are no appointments in the TAC due to cancellations or other mitigating circumstances, employees are assigned the following tasks:
 - a. Remittance Strategy-Paper Check Conversion (RS-PCC) scanning and/or key verifying. Also, RS-PCC maintenance (printing End of Day reports, 215 Deposit Ticket report, balancing, reconciliation report, updating Remittance Processing System Identification (RPSID) label).
 - b. Maintain and update the *Acknowledgement Transmittal Binders* for remittances and non-remittances.
 - c. Process mail.
 - d. Referrals (work referrals for your group or other groups within the territory if you have no referrals).
 - e. Work Correspondence Imaging System (CIS) inventory.
 - f. Maintain the forms rack.
 - g. E-learning, Directed Learning, Mandatory Briefings.
 - h. Other duties as assigned.

Exhibit 21.3.4-14 Appointment Time Table added Note to allow additional time for employees to clean workstation between appointments; deleted language from table that no appointments are required for drop-offs and added additional appointment time depending on cash payment amount.

NOTE: All appointments are increased by an additional 15 minutes to allow employees to clean up their workstation between customers.

Issue	Minutes per appointment
Drop-offs: NOTE: Appointment is required for drop-offs that meet the criteria below.	
Non-Cash Payments (checks or money orders) <ul style="list-style-type: none"> • Single payments only • For multiple payments, see 	15

payment section below	
Current Year Return Drop off (1040 series only) NOTE: After October 15, Form 1040 series returns are considered prior year's returns.	15
Form or Publication, available on forms rack	15
Transcripts:	
Transcripts (non-tax purposes) - first year requested.	15
Transcripts (non-tax purposes) - each additional year requested.	Tiered 1-2 Transcripts: 15 minutes 2-5 Transcripts: 30 minutes 5- 8 Transcripts: 45 minutes 8-11 Transcripts: 60 minutes
Wage and income transcripts/W-2/1099 - first year requested.	15
Transcripts - each additional year requested.	Tiered 1-2 Transcripts: 15 minutes 2-5 Transcripts: 30 minutes 5-8 Transcripts: 45 minutes 8-11 Transcripts: 60 minutes
Accounts/Notices:	
Balance due, installment agreements or collection notices (includes federal tax liens and levies).	30
Release of liens and levies - Advise taxpayer he/she should be willing to wait an additional 30 - 60 minutes after appointment time to receive confirmation of actions taken. NOTE: No appointments after 3 p.m.	30
If a financial statement needs to be completed: a. Advise the taxpayer to bring in	30

information necessary with them to complete a financial statement. b. Additional time will be added to the installment agreement contact.	
Notices/Math errors (not including balance due)	30
AUR - CP 2000	30
E-Services (EPSS) Secure Access Authorization	30
Identity Theft/Taxpayer Protection Program (TPP)	15
Identify Protection PIN (IP PIN)	15
Refund Inquiries	15
BMF return processing and procedures (except for Form 2290)	30
ITIN (available Monday through Friday):	
ITIN authentication (per Form W-7) for one applicant (new and renewal applications)	30
ITIN authentication (per Form W-7) for each additional applicant.	15 minutes for each additional application in the same package
ITIN - ITLA ONLY (questions only - no applications submitted)	30
Form 2290:	
Submission of Form 2290 ONLY if return is completely prepared and ready for submission.	30
Form 2290 if taxpayer needs additional assistance of any kind (e.g., help with an incomplete return).	30
Payments:	
Cash payments (\$10,000 or less)	Tiered \$1 - \$10,000 = 15 minutes \$10,001 - \$20,000 = 30 minutes \$20,001 - \$30,000 = 45 minutes \$30,001 - \$100,000 = 60 minutes \$100,001 and over = 90 minutes
Large cash payment (greater than \$10,000)	Tiered \$1 - \$10,000 = 15 minutes

	<p>\$10,001 - \$20,000 = 30 minutes \$20,001 - \$30,000 = 45 minutes \$30,001 - \$100,000 = 60 minutes \$100,001 and over = 90 minutes</p> <p>NOTE: An additional 15 minutes is added to each appointment to allow employees to clean up their workstation between customers.</p> <p>EXAMPLE: \$100,001 = 90 minutes + 15 minutes = 105 minutes. If additional time is needed to process a large cash payment, GM can schedule a back-to-back appointment using the hardship button in FAST for the additional time.</p>
<p>Non-cash payments - multiple checks or money orders.</p> <p>NOTE: Please include the number of non-cash payments in the "Additional Topic Information" box of the appointment.</p>	<p>5 minutes per three non-cash payments</p>
Tax Law:	
In scope - IMF tax law	30
In scope - BMF tax law	30
Prior Year Returns:	
NOTE: After October 15, Form 1040 series returns are considered prior year returns.	
Drop-off only, no other issues (confirmed by IDRS research, not taxpayer statement).	15
With balance due and installment agreement needed.	45
With other account issue.	45
With levy release requested.	45
Other Issues:	

Sailing permit	30
Passport - expedited decertification	30
If OPI (language interpreter) service is needed, additional time is added. NOTE: An additional 15 minutes is added to the appointment to call the OPI service and set up the three-way calling. This is a one-time addition regardless of the number of family members assisted.	15