

IRM PROCEDURAL UPDATE

DATE: 03/09/2021

NUMBER: wi-21-0321-0361

SUBJECT: TAC Appointment Considerations

AFFECTED IRM(S)/SUBSECTION(S): 21.3.4.2.4.5.2

CHANGE(S):

IRM 21.3.4.2.4.5.2 Appointment Considerations clarified that all services require an appointment in (2) and (3).

1. Special Circumstances and scheduling:
 - a. **ITIN:** Any ITIN-related appointments can be made Monday through Friday. Refer to the IRM 21.3.4.2.4.5.5.1, Individual Taxpayer Identification Number, for further guidance.
 - b. **Cash Payments:** Click "Cash" in the "Payment Type" box in the "Additional Topic Information" field. Ask the taxpayer the approximate amount of the cash payment. List the amount of the cash payment in the "Payment Amount" box.

NOTE: If the cash payment is over \$10,000, an automatic email is sent to the TAC notifying of the large cash payment.

REMINDER: Information regarding an appointment is considered PII. This includes taxpayer's name, phone number, tax issue/topic, date, time, and location of an appointment. For safety concerns of the TAC employees and taxpayers, employees never discuss, even in general terms, that an appointment has been made for a large dollar amount in a certain TAC.

2. **Document Drop-offs for other Business Units such as SB/SE, Scheduled Appointments:** Taxpayers may be dropping off documents for SB/SE revenue officers or agents.

NOTE: All services require an appointment. Managerial discretion applies.

3. Appointments are required for:
 - a. Non-cash payments (checks or money orders).
 - b. Dropping off current and/or prior year tax returns: A current year tax return is an individual tax return filed January 15th through October 15th for the current filing year. Form 1040 series returns exclude Form 1040X.

NOTE: Stamped Returns: If the taxpayer is requesting a "stamped" copy, refer to IRM 21.3.4.8.2, Receipts for Tax Returns.

- c. Picking up a form or publication from the forms rack.

NOTE: The TAC stocks a limited supply of forms and publications, however, once the stock is depleted, the TACs **DO NOT** place reorders of filing season products. For additional information, refer to IRM 21.3.4.10, Forms, Instructions and Publications.

- d. To use the FSA Kiosk:

NOTE: FSA Kiosks are only available in a limited number of TAC locations. CSRs are required to check the "Services Provided" link under the specific TAC location on IRS.gov before advising to visit a TAC to use the kiosk. Most issues can be resolved over the phone.