

IRM PROCEDURAL UPDATE

DATE: 10/09/2020

NUMBER: wi-21-1020-1101

SUBJECT: E-Services (EPSS) Secure Access Authorization

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

CHANGE(s):

Exhibit 21.3.4-15 Added E-Services (EPSS) Secure Access Authorization to list of services.

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. Taxpayers requesting services not listed below must be referred to alternative services:

- Cash Payments
- Taxpayer Protection Program (TPP)
- Individual Taxpayer Identification Number (ITIN)
- Economic Impact Payments (EIP)
- Alien Clearance/Sailing Permits
- E-Services (EPSS) Secure Access Authorization

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."
The customer wants to visit a TAC to make a payment.	"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.
The customer wants to visit a TAC to file an extension.	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.