

IRM PROCEDURAL UPDATE

DATE: 11/13/2023

NUMBER: wi-21-1123-1084

SUBJECT: Abusive Taxpayers

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

CHANGE(s):

IRM 21.1.1.4(11) (c) - Expanded instructions on abusive taxpayers due to upsurge in those types of calls. Provided IRM reference.

(11) If caller requests to speak to a supervisor, follow the instructions below:

- a. Advise the caller that you are referring them to your supervisor and ask the caller to hold.
- b. Contact your supervisor or appointed designee. Transfer the call to the supervisor or designee per your organization's procedures. Areas using the Unified Contact Center Enterprise (UCCE), contact your manager for the proper procedures.
- c. If your supervisor or designee is not available, advise the caller and secure from the caller the best time and day (request best times for the same day of call and the next business day) for your supervisor/designee to return the call via Form 4442/e-4442, select In-House, per IRM 21.3.5, Taxpayer Inquiry Referrals Form 4442. Advise the caller their call will be returned in two business days, or 24-48 hours. Contact your manager/designee immediately via email and attach pdf print copy of Form 4442 call back request. Notate account via Account Management Services (AMS) advising of the supervisor call back request.

Note: While you must exhibit patience with customers, you are not expected to be subjected to abusive language or made to feel uncomfortable in the phone call. If the customer is being verbally abusive, explain that you are willing to help and request the caller remain calm to resolve the issue. If the customer continues with the abusive language, explain if the caller does not stop with the abusive language, the call will be terminated. If the caller continues the abusive language, terminate the call and inform your manager. See IRM 21.1.3.10, Safety and Security Overview, for more information.

IRM 21.1.1.6.1(3) (g) - Added instructions when receiving calls from abusive taxpayers due to upsurge in those types of calls; also added IRM reference.

(3) For all calls:

- a. State your:
 - title (e.g., Mr., Mrs., Ms., Miss), last name (if your last name is hyphenated, or you have two last names, please use as listed on ID), **OR**
 - first and last name, **OR**
 - first initial and last name, **OR**
 - first name and last initial**AND**
 - ID/badge number or, if the HSPD-12 (SmartID card) is issued, use the ten digits of your PID number if the HSPD-12 (SmartID Card) is issued.
- b. Ask the caller how you may direct or transfer their call.
- c. If necessary, probe (ask questions) to "determine" the real reason for the call. See paragraph (5) below.
- d. If needed, paraphrase and/or ask more questions of the caller before making a determination. See paragraph (6) below.
- e. If needed, take notes.
- f. Always show a willingness to help.
- g. If a taxpayer refuses to be transferred and requests to speak to a supervisor immediately, see IRM 21.1.1.4 (11), Communication Skills.

Note: If you receive a taxpayer who appears to be abusive, see **NOTE** located in IRM 21.1.1.4(11) for further instructions.