

IRM PROCEDURAL UPDATE

DATE: 12/18/2023

NUMBER: wi-21-1223-1190

SUBJECT: Update to Transfer Numbers; TAC Appointment Lines; Clarified Procedures for Balance Due; Bad Line Calls

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

CHANGE(s):

IRM 21.1.1.3(8) - Updated transfer numbers per Telephone Transfer Guide and added IRM reference for transfer procedures.

(8) Field Assistance (FA) has implemented the FA Appointment Services in Taxpayer Assistance Centers (TACs). AM employees answer these calls on a designated toll-free line, and schedule appointments **only** after trying to resolve the issue (if certified or trained) and offer other alternatives (self-help) to the taxpayer. If the taxpayer refuses to have the issue resolved over the phone and would like an appointment, transfer to App 55/56/, transfer numbers 1055/1056. See IRM 21.1.3.2.5, Initial Authentication Transfer Procedures/Transfer PIN . Also, provide the taxpayer with the toll free number (844-545-5640).

IRM 21.1.1.3(9) - Added instructions for employees not staffing Taxpayer Assistance Center appointment lines.

(9) AM employees **NOT** staffing the TAC appointment line must attempt to resolve the taxpayer's issue before transferring to App 55/56, transfer numbers 1055/1056.

Note: TAC offices are now operating under appointment only. For special circumstances and instances when no appointments are required, see IRM 21.3.4.2.4.5.2, Appointment Considerations.

Exception: For taxpayers who cannot call the toll-free number, the employee must transfer to the correct agent group, (e.g., international callers that require help on non-toll-free applications).

CSRs who are assigned to this application must:

- Target the taxpayer's question (determine why the taxpayer is requesting the appointment)
- Authenticate
- Access IDRS, if trained in the topic

- Work the issue (i.e., provide Account Transcripts, address Balance issues, answer questions, etc.)
- If the issue cannot be handled over the phone, offer alternative options, information or services (e.g., IRS.gov), if available
- If taxpayer must go to a TAC for face-to-face help, refer to IRM 21.3.4.2.4.5, Accounts Management Procedures for Appointment Services, for further procedures.

See IRM 21.3.4.2.4.5.2 (3), Appointment Considerations, for further instructions. Appointment information is also available on www.irs.gov.

IRM 21.1.1.3.1(1) - Added procedure for employees working paper cases relating to transcripts.

(1) As of April 19, 2021, Accounts Management (AM) does not negotiate payments on balance due accounts (can't pay, won't pay, will pay later) or setting demand dates for missing/unfiled returns or placing accounts in Currently Not Collectible (CNC). A request for basic account information must be considered an account related issue. Do not transfer callers or reroute cases if the only reason for the contact is to request transcripts, correct math errors, locate missing payments or request return status. The AM CSR will continue to respond to balance due accounts as it relates to below:

Exception: Account Management (AM) employees assigned to the NTA toll free intake application are directed to follow the guidance in IRM 13.3.1, National Taxpayer Advocate Toll-Free Program - NTA Toll-Free Procedures.

Note: List is not all inclusive.

- Math Errors
- Penalty Abatements
- Payment Tracers
- Payoff Amount/Balance on account
- Missing Returns (e.g., information on which returns are missing, request for wage and income information, address to send return, etc.)
- Transcript Requests
- Exam/AUR Assessments

IRM 21.1.1.3.1(2) - Corrected IRM reference on assessments.

(2) When responding to balance due issues as described above, **you must access and research** the account and address all non-collection account issues. See chart below for examples.

Note: This chart is not all inclusive.

IF	THEN
The account contains a math error	Adjust/Correct the math error on the account IRM 21.5.4, General Math Error Procedures Math Error Procedures
The caller requests a hold on the account(s)	Place hold on the account per IRM 21.5.2.4.8.2, Suppressing Balance Due Notices. Exception: If the account is in status 22/24/ or 26 and the caller is requesting a hold or STAUP on the account, transfer the call per specific guidance in paragraph 7 below for status 26 or paragraph 8 below for status 22 and 24.
The caller requests a penalty abatement	Use Reasonable Cause Assistant (RCA) for penalty abatement request per IRM 21.2.2.4.5.1, Reasonable Cause Assistant (RCA). Requests for reasonable cause penalty abatement (including penalty appeals) in status 22 must be addressed by Automated Collection System Support (ACSS) . Use the following link for ACSS mailing address information: ACSS Support and Status 22 TAS Liaisons. For cases in Status 26, see paragraph 7 below. . Penalty Abatement requests such as Civil Penalties and Exempt Organizations (EO) will be routed to the correct area that assessed the penalty. See IRM 20.1.1-4, Penalty Reference Numbers (500 Series), or IRM 20.1.1-5, Penalty Reference Numbers (600 Series), for Civil Penalty reference numbers and descriptions. Penalty request from Form 5471, Information Return of U.S. Persons with Respect to Certain Foreign Corporations, and Form 5472, Information Return of a Foreign Owned Corporation, see the exception in IRM 21.3.3.4.8.2 (4), Campus Collection Function Correspondence/Inquiry/Notice.
The caller requests information on missing or delinquent return(s)	Provide information on which return(s) are missing, the address where to send return, wage, and income information as needed, etc.
The caller requests transcripts	Issue transcript for verbal transcript requests see IRM 21.1.3.2.3 (10), Required Taxpayer Authentication.
The issue involves payment Information, payment tracer or misapplied payment(s)	Research and correct payment(s) on account per IRM 21.5.7.4, Resolving Missing Payments Procedures, and IRM 21.5.7, Payment Tracers.
The caller requests an IA status	Provide status of IA (default/current). Note: If the account is in good standing (status 60) and the caller is not requesting a payment change, skip

	payment or a date change, the caller does not need to be transferred.
The caller requests information on return/amended return filed	Research the account and provide information on return/amended return filed.
<p>The caller requests balance due/payoff amount to pay full balance now</p> <p>Exception: For accounts in status 22/23: Transfer the caller per specific guidance in paragraph 8 below.</p> <p>For accounts in status 26: Transfer the caller per specific guidance in paragraph 7 below</p>	<ul style="list-style-type: none"> • Provide payoff using CC INTST, the AMS Full Pay Calculator, the IAT Compliance Suite Payment Calculator, or CC COMPA according to the method of payment (see paragraph 3 below) • For restricted interest computation, refer to the IRM 20.2.1.4, Normal and Restricted Interest, IRM 20.2.1.4.2, Manual Calculation of Interest, and IRM 21.5.6.4, Freeze Code Procedures. • Ask the taxpayer if there is any recent payment(s) potentially affecting their account balance. Reduce the payoff amount by anticipated credits not yet pending on IDRS. • Input a STAUP if needed, refer to IRM 21.5.2.4.8.2, Suppressing Balance Due Notices, for further information. • Enter the pay date and amount on AMS comments or CC ENMOD, if no access AMS. <p>For taxpayers with an unreversed TC 520 on the module, research the TC 520 closing code and freeze on the account and follow applicable IRMs to address bankruptcy.</p> <p>Note: Advise the caller there may be other factors that can impact the account balance (e.g., unpaid IA user fee, payment sent in that has not been applied yet, etc.), that are not reflected in the payoff amount.</p>
The caller requests balance due/payoff amount to pay off balance in future regardless of status on account	Transfer the call per specific guidance in paragraph 8 below
The caller requests information about where and how to send payments	<ul style="list-style-type: none"> • Probe the taxpayer to determine which payment method they would prefer (i.e., mail in payment, electronic payment, etc.) • Remind the caller about self-help methods (i.e., Online Payment Agreement (OPA) electronic payment methods, IMF Voice BOT see paragraph 5 below for details concerning IMF Voice BOT, etc.), even if the taxpayer prefers a payment method other than self-help options • Based on method the taxpayer intends to use to submit payment, advise as follows:

	<p>a. For payments to be mailed in: Provide the caller with address to mail payments and on how to annotate check, see IRM 5.19.1.2.7.1, Taxpayer Responsibilities - When Submitting Payments by Check or Money Order.</p> <p>b. For electronic payments: see IRM 21.2.1.47, Electronic Federal Tax Payment Systems (EFTPS), IRM 21.2.1.48, Electronic Payment Options for Individuals and Business e-File Users and IRM 21.2.1.57, Online Payment Agreement (OPA) for IMF Debts.</p>
The caller requests a formal payment agreement (i.e. installment agreement, extension to pay, etc.)	Transfer the call per specific guidance in paragraph 8 below.
The caller requests information on an Examination audit	Provide the caller with information requested, per IRM 21.5.10, Examination Issues.
The caller requests information on an AUR assessment	Provide the caller with information requested, see IRM 21.3.1.6.52.1, Status of Individual Master File (IMF) Underreporter Cases.
The caller requests account information and has previously submitted an offer in compromise(OIC)	Provide the caller with information, see IRM 21.5.6.4.50, - Y Freeze.
The caller believes they are a victim of identity theft	Provide information as outlined in IRM 25.23.12.2, Identity Theft Telephone General, and IRM 25.23.12.4.7, Identity Theft Balance Due Issues.
The caller requests a hold from SFR/ 6020(b) to send in missing returns	After providing services as outlined above, transfer the caller per specific guidance in paragraph 8 below.
The caller requests a change or update to existing IA	Transfer the caller per specific guidance in paragraph 8 below.
The caller is calling to verify the identity of a Revenue Officer (RO) as an IRS employee	<ul style="list-style-type: none"> • Advise the taxpayer the IRS has a system in place to verify the RO's identity as an IRS employee • Inform the taxpayer you will transfer them to the Physical Security Office who will ask for the RO's 10-digit identification number to verify their identity, and

	<ul style="list-style-type: none"> • Transfer the call to UCCE extension 3285 or direct dial via Finesse 413285.
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IRM 21.1.1.3.1(3) - Clarified procedures for payments in TAC offices to align with IRM 21.3.4, Field Assistance; added "business" days for VanillaDirect payments.

(3) For balance due/payoff requests, compute payoff according to the method of payment as follows:

Method	Action
Taxpayer will take their payment to TAC Office, or mail payment	<ul style="list-style-type: none"> • Advise the taxpayer that an appointment is needed for cash payments. If the taxpayer does not have an appointment, provide the information below, then transfer the call per specific guidance in paragraph 8. An appointment is NOT needed for non-cash payments. • Probe the taxpayer to obtain the specific date the taxpayer will be bringing their payment to the TAC office • Compute the payoff to ten days from the anticipated payment date. • Advise the taxpayer to notate all payments with the following: <ol style="list-style-type: none"> 1. Make the check or money order payable to "United States Treasury". 2. The taxpayer's name and address. 3. The SSN or EIN (specify the primary TIN on the account). 4. Daytime telephone number. 5. Tax form(s) to which the payment applies. 6. Tax period(s) to which the payment applies.
For debit/credit card or IRS Direct Pay payments,	Compute the payoff to the date the taxpayer states they will authorize the payment.
For VanillaDirect payments,	Compute the payoff to three business days from the anticipated payment date.
For payments made via EFTPS,	Compute the payoff amount to the date the payment is requested by the taxpayer unless requested after 8:00 PM EST; if so, use the next day.

Note: Advise the caller there may be other factors that can impact the account balance, (e.g., unpaid IA user fee, payment sent in that has not been applied yet, etc.), that are not reflected in the payoff amount.

IRM 21.1.1.3.1(5) - Clarified procedure when taxpayer refuses transfer to automated system.

(5) After addressing **all account issues**, if the account still has a balance due or a missing return in TDI status 02 or 03 (that will not be resolved by the AM action taken), then take the following actions:

IMF taxpayers in notice status accounts only: Transfer calls to the **Voice BOT** as follows:

- 3501 One-time payment English
- 3502 One-time payment Spanish
- 3503 Notice Clarification English
- 3504 Notice Clarification Spanish

Advise the caller that you are transferring them to an automated system that can answer their collection notice and payment questions using the follow suggested verbiage:

"I am transferring you to an automated system that can answer questions regarding your notice and how to resolve your balance including how to make payments. You can quickly get answers to frequently asked questions without having to wait. You will also have the option to speak with an assistor, if needed."

Note: If the taxpayer refuses the transfer to the automated system (Voice BOT), including PPS, BMF, International and ACS status accounts, transfer per paragraph 8 below.

Note: If the action taken by AM will resolve the balance due once the action posts, advise the taxpayer they will receive a notice showing the resolution.

IRM 21.1.1.4(12) - Clarified caller's comprehension of telephone call due to audit inquiry.

(12) Close the conversation.

- a. Verify the caller's comprehension by asking if they/them understand the information given (e.g., **Have I answered all your questions?** or **Do you understand the information I've given you today?**

Note: If it's clear the caller comprehends the information provided during the call, (e.g., caller repeats the information back to the CSR, says they understand, etc.), it is not necessary to verify the caller's comprehension.

- b. Provide your name and ID number, if not yet provided.
- c. Conclude the contact courteously. Thank the caller if they have provided information to help resolve an open issue; apologize if the IRS has made an error. Be sure to disconnect the call.

IRM 21.1.1.8.2 - Updated new procedures for a better flow of work pattern.

(1) Bad line calls are defined as calls where the taxpayers cannot be helped due to audio transmission difficulties in the phone line. Some examples of bad line calls are:

- **Static:** A call where static or noise interferes with effective communication.
- **Echo:** When the CSR hears their speech or the caller's speech in a delayed repeat.
- **Cross-Talk:** When the CSR hear parties on the line other than the caller.
- **Can't hear Caller:** When the CSR is unable to hear the caller.
- **Caller Can't Hear:** When the caller is unable to hear the CSR.
- **Low Volume:** When the caller or CSR are having difficulty hearing the other due to low volume.

(2) The CSR must take the following steps on the Finesse desktop application to report a bad line if any audio transmission difficulties are experienced while talking to a taxpayer:

- a. Navigate the mouse cursor to the top-right of the Cisco Finesse Desktop.
- b. Select the down arrow next to the Report Bad Line to expand the list of options.
- c. Select the correct Bad Line Description.
- d. A confirmation dialog box will open to confirm the call was marked as a bad line call. Click OK to close the dialog box.
- e. If more than two consecutive calls are reported as bad line issues, see paragraph 5 below to determine if additional actions are needed.

Note: The Report Bad Line option only appears while in an active call.

Note: If the user decides to change the reason for the bad line, they may do so by selecting the appropriate option. Another dialog box will appear confirming the previous selection was overwritten

- 1. Click the Report Bad Line icon on the Cisco Finesse Desktop
- 2. Select the correct Bad Line Description
- 3. Click OK

Note: If this issue results in an incomplete call, the CSR must notify the manager immediately. Managers will refer to IRM 1.4.16.3.5.1(2), Bad Line/Dropped Calls.

Note: If the caller says they have been previously disconnected, the CSR must apologize and continue to assist the caller. Make an effort to gather information about the prior call such as date, time, prior CSR's name and badge number (if known) and call topic.'

(3) Dropped Calls are defined as calls that start normally but disconnect unexpectedly during the conversation. If a dropped call occurs, take the following steps while in Wrap **after** the next call:

- a. Click the **Report a Dropped Call** tab on the Cisco Finesse Desktop.
- b. Select **A Previous Call** from the drop-down menu. The following fields will populate:
 - SEID
 - Extension
 - Date
 - Time
 - Taxpayer Number Dialed (if available)
 - Taxpayer Number (if available)
 - Call Key
- c. (Required) Select a Drop Call reason using the drop-down menu.
- d. (Required) Add comments to support the dropped call reason.
- e. Click the **Generate Report** button to submit the report.

Note: If the dropped call is not available in the Previous Call drop-down menu, manually enter the call details listed above, if available.

(4) When the report is submitted from the Cisco Finesse desktop, it will be available for telephone support staff and managers through Aceyus reports. Cisco Finesse desktop will also generate an Excel copy of the report in the Downloads folder. Notify the manager immediately (via encrypted email and attach the Excel copy of the report) after the next call. Managers will refer to IRM 1.4.16.3.5.1(2), Bad Line/Dropped Calls.

(5) Additional information regarding the Finesse Desktop Application functionality of reporting a Bad Line and Dropped Call can be found in the Help Files on the Finesse Landing Page.