



# MANUAL TRANSMITTAL

Department of the Treasury  
Internal Revenue Service

3.42.7

SEPTEMBER 6, 2023

## EFFECTIVE DATE

(10-01-2023)

## PURPOSE

- (1) This transmits revised IRM 3.42.7, Electronic Tax Administration, EPSS Help Desk Support.

## MATERIAL CHANGES

- (1) IRM 3.42.7.1.1, Background - In (2), removed Acceptance Agent Application (AAA) as EPSS no longer supports this program, and added new products and services Affordable Care Act (ACA) Information Returns (AIR) System and Forms 1094-B/1095-C and Form 1094-B/1094-C, Information Returns Intake System (IRIS).
- (2) IRM 3.42.7.1.2, Authority - Added new section.
- (3) IRM 3.42.7.1.4, Terms and Acronyms - In (1), added new electronic product Information Returns Intake System (IRIS) and definition, and removed AAA and definition, to align with current EPSS products.
- (4) IRM 3.42.7.1.4, Terms and Acronyms, IPU 23U0638 issued 05-17-2023 - Removed Secure Access Authentication (SAA) from (1). SAA is decommissioning on May 17, 2023.
- (5) IRM 3.42.7.1.5, Related Resources - In (2) added new Publications 5717, Information Returns Intake System (IRIS) Taxpayer Portal User Guide, 5718, Information Returns Intake System (IRIS) Electronic Filing Application to Application (A2A) Specifications, and Publication 5719, Information Returns Intake System (IRIS) Test Package for Information Returns, and removed IRM 3.21.264, IRS Individual Taxpayer Identification Number (ITIN) Acceptance Agent Program, as EPSS no longer supports this program.
- (6) IRM 3.42.7.4.1, SERP Feedback - Removed IRM 3.21.264, IRS Individual Taxpayer Identification Number (ITIN) Acceptance Agent Program, as EPSS no longer supports this program.
- (7) IRM 3.42.7.5, Introduction to the E-help Support System (EHSS) - In (1) revised opening paragraph to replace External Customer Data Store (ECDS) with External Services Authorization Management (ESAM).
- (8) IRM 3.42.7.6, Interaction Details, IPU 23U0204 issued 02-01-2023 - In (3)(c), to resolve IRM inconsistency, reverted content to previous verbiage and removed Note which stated "Any additional solutions used to assist the customer must be documented while on wrap up before closing the case".
- (9) IRM 3.42.7.6.1, Contacts - In (3) made changes to match current fields in e-help Support System (EHSS). In (5) added content to note for when the caller is not our customer, and their question is unsupported. Moved paragraph #3 to #2 to improve order of steps.
- (10) IRM 3.42.7.6.1, Contacts, IPU 23U0638 issued 05-17-2023 - Removed SAA from (5) Note due to SAA decommissioning.
- (11) IRM 3.42.7.6.2, Business Unit, IPU 22U1154 issued 12-05-2022 - In (1), removed Certified Professional Employer Organization (CPEO) from list of Business Units to reflect recent program changes.

- (12) IRM 3.42.7.6.3, Product Type - In (11), added 750-12860 IRIS Acceptability Criteria, 750-12880 IRIS Software Testing, and 760-00000 Miscellaneous to match TSO OFPs used in EPSS.
- (13) IRM 3.42.7.6.3, Product Type, IPU 22U1154 issued 12-05-2022 - In (1) and (3), CPEO information removed. In (6), revised the Modernized Information Returns product types. Changes were made to reflect recent program changes. In (11), removed TSO Paper product types 750-12822 Adtl Ext, 750-12854 Non-Automatic Form 8809 Extension, and 750-12872 Paperreg, which are no longer used in EPSS.
- (14) IRM 3.42.7.6.3, Product Type, IPU 22U1083 issued 11-09-2022 - In (11), removed Application and added Extension and Waiver to Technical Services Operation (TSO) product types. In (12), TSO Paper problem types, removed 750-12853 4419 Updates (Legacy), updated 750-12850 to IR Application Acceptability Criteria, added 750-12854 Compromised EFIN and 750-42900 F 8453. Updates were made to reflect recent program changes.
- (15) IRM 3.42.7.6.4, Problem Type - In (2) and (3) removed problem types that are no longer needed due to program changes, and edited descriptions and examples as needed.
- (16) IRM 3.42.7.6.4, Problem Type, IPU 22U1154 issued 12-05-2022 - In (3), revised TSO Problem Type Predefined AATS to ACA AATS and updated definition. Also added new TSO Problem Types, IRIS ATS, A2A, and Automatic Extension (IRIS) and their definitions. Updates were made to reflect recent program changes.
- (17) IRM 3.42.7.6.4, Problem Type, IPU 22U1083 issued 11-09-2022 - In (3), removed Paper Form 4419 from TSO problem types table. Update made to reflect recent program changes.
- (18) IRM 3.42.7.6.8, Description - In (4), revised sentence to add FIRE or IRIS Information Return customer.
- (19) IRM 3.42.7.6.8.1, Writing Descriptions for Level 2 - In (3), second bullet, added FIRE or IRIS TCC Application.
- (20) IRM 3.42.7.6.8.1, Writing Descriptions for Level 2, IPU 22U1083 issued 11-09-2022 - In (2), replaced Username with Short ID which reflects Secure Access Digital Identity (SADI) terminology.
- (21) IRM 3.42.7.12.2.1, Email Workflow, IPU 22U1154 issued 12-05-2022 - In (7), to resolve IRM inconsistency, removed “don’t” from 3, which now reads “Close the email and send a response to the taxpayer”.
- (22) IRM 3.42.7.12.2.2, Responding to Email - In (2) removed 4419 templates that are no longer used in TSO.
- (23) IRM 3.42.7.12.2.2.2, Email Etiquette, IPU 22U1154 issued 12-05-2022 - In (1), to resolve IRM inconsistency, added exception note for Free File Fillable Forms (FFFF) emails.
- (24) IRM 3.42.7.13.1.2.2 Voice Mail Messages - Removed subsection based on feedback provided by Workforce Planning Training and Quality.
- (25) IRM 3.42.7.13.2.2.1, Applications - Added applications 741, 742, 743 and 751 to Figure 3.42.7-13, and updated descriptions for applications 704, 705, 710, 714, 748 and 750.
- (26) IRM 3.42.7.13.2.2.2, Agent Groups - Deleted (4), each assistor only has one login. The system analysts move the assistor into the agent group they are skilled in.
- (27) IRM 3.42.7.14.2.1, Customer Complaints - In (3), revised instructions for when caller requests to speak to supervisor due to telework considerations.

- (28) IRM 3.42.7.14.3, Initial Greeting, IPU 23U0204 issued 02-01-2023 - In (2), to address a gap in procedures, added steps to follow when no one is on the line.
- (29) IRM 3.42.7.14.5.1, Authentication/Authorization for e-file Application, IPU 23U0204 issued 02-01-2023 - In (10), added fingerprint or credentials to authorization rules.
- (30) IRM 3.42.7.14.5.4, Authentication/Authorization for SAM, EFTPS and Business Online e-file (e.g., Large Taxpayers), IPU 23U0638 issued 05-17-2023 - Added IDRS command code IRPTR and location of probes in (2) Note, to add clarity and resolve IRM inconsistency.
- (31) IRM 3.42.7.14.5.7, Authentication/Authorization for Secure Access Authentication and Secure Access Digital Identity (SADI), IPU 23U0638 issued 05-17-2023 - Removed SAA from subsection title and related content from subsection due to SAA decommissioning.
- (32) IRM 3.42.7.14.5.8, Authentication/Authorization for Information Returns Intake System (IRIS) - In (1), revised first and second sentence replacing Form 1099 series wording.
- (33) IRM 3.42.7.14.5.8, Authentication/Authorization for Information Returns Intake System (IRIS), IPU 23U0638 issued 05-17-2023 - Removed SAA from IRM 3.42.7.14.5.7 title in (2) Note due to SAA decommissioning.
- (34) IRM 3.42.7.14.5.8, Authentication/Authorization for Information Returns Intake System (IRIS), IPU 22U1154 issued 12-05-2022 - added new subsection for new Information Returns Intake System.
- (35) IRM 3.42.7.14.5.8.1, Authentication/Authorization for Information Returns Intake System (IRIS) Production, IPU 23U0204 issued 02-01-2023 - added new subsection for production since IRIS deployed.
- (36) IRM 3.42.7.14.6.1, Transferring Calls - In (5) added note to not transfer calls outside the core business hours of operation and instead provide hours and phone number to customer for call back.
- (37) IRM 3.42.7.14.6.1, Transferring Calls, IPU 23U0204 issued 02-01-2023 - In (1) and (2) added information to reflect recent IRIS program changes. In (4), added Note with instructions to use when extension is not listed in the 'Agent Transfer List'. Added and removed transfer Extension information to reflect recent program changes.
- (38) IRM 3.42.7.14.11, Customer Satisfaction Surveys - Updated (2) a) to reflect what appears on display in new phone system.
- (39) IRM 3.42.7.15.2.1, System Downtime Procedures, IPU 23U0638 issued 05-17-2023 - Updated example in (3) Exception due to SAA decommissioning.
- (40) Exhibit 3.42.7-1 Organization, Function, and Program (OFP) Codes (Phones and email) - Removed 750-12824 Non-Automatic Form 8809 Ext, 750-12860 Administration (Fax Server), and 750-42772 Solutions Board which are no longer used in EPSS. Added 750-12860 IRIS Acceptability Criteria and 750-12880 IRIS Software Testing.
- (41) Exhibit 3.42.7-2 E-help Organization, Function, and Program (OFP) Codes (Paper) - Added 760-42713 Return of FPC and removed 710-33100 E-help Desk Form 13551 - ITIN Acceptance Agent application processing, 710- 33101 E-help Desk Form 13551 - ITIN Acceptance Agent application review, and 720-33100 Batching Form 13551 ITIN Acceptance Agent applications (clerical), to match OFPs used in EPSS.
- (42) Exhibit 3.42.7-3 Overhead Programs - Updated title of 990-85241 from UNAX/POSH/ANNUAL ETHICS/SECURITY AWARENESS to MANDATORY BRIEFINGS/MANDATORY PERFORMANCE TRAINING.

- (43) Exhibit 3.42.7-4 Abbreviations - Added and removed entries based on review of acronyms.
- (44) Exhibit 3.42.7-4 Abbreviations, IPU 22U1154 issued 12-05-2022 - Removed CPEO from list of abbreviations.
- (45) Editorial changes made throughout the IRM section including correction to hyperlinks, website addresses, IRM references, terms, and typographical errors.

#### **EFFECT ON OTHER DOCUMENTS**

IRM 3.42.7 dated 09-16-2022 is superseded. This IRM incorporates the following IRM Procedural Update: 22U1083 (issued 11-09-2022), 22U1154 (issued 12-05-2022), 23U0204 (issued 02-01-2023) and 23U0638 (issued 05-17-2023).

#### **AUDIENCE**

These procedures are used by e-help Desk assistors and Technical Services Operation (TSO) employees. Also intended for managers, analysts, business owners, and others who offer support to users of IRS electronic products and services.

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Wage and Investment Division

3.42.7

EPSS Help Desk Support

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- 3.42.7-3 Overhead Programs
- 3.42.7-4 Abbreviations



3.42.7.1  
(10-01-2017)  
**Program Scope and Objectives**

- (1) Purpose: The Electronic Products & Services Support (EPSS) organization is a stand-alone organization reporting to the Director, Customer Accounts Services (CAS) in the Wage & Investment (W&I) Division. EPSS is a centralized office for the management of IRS electronic products and services within W&I CAS. The EPSS vision is to *Advance IRS electronic business opportunities to meet the changing demands of the future while delivering a positive customer experience.* The mission is to *support customer-valued e-solutions for Service-wide electronic products and services.* Visit the EPSS web site at *Electronic Products & Services Support (EPSS) (sharepoint.com)* for more information.
- (2) Audience: These procedures are used by e-help Desk assistants and Technical Services Operation (TSO) employees. They are also intended for managers, analysts, business owners, and others who offer support to users of IRS electronic products and services.
- (3) Policy Owner: Director, Electronic Products & Services Support (EPSS).
- (4) Program Owner: E-help, Technical Services Operation, Operation Support.
- (5) Primary Stakeholders: All IRS users of electronic products and services.
- (6) Program Goals: To support customer-valued e-solutions for Service-wide electronic products and services.

3.42.7.1.1  
(10-01-2023)  
**Background**

- (1) EPSS has two operations providing support to customers.
  - E-help Desk Operation offers support to individuals, businesses and e-file providers, with electronic products and services. The five e-help Desk sites are located in Andover, Atlanta, Austin, Cincinnati and Ogden.
  - Technical Services Operation (TSO) offers support to information return issuers, payers, transmitters and software developers. The two TSO help desk sites are located in Austin and Martinsburg.
- (2) EPSS supports the following electronic products and services:
  - Affordable Care Act (ACA) Information Returns (AIR) System
  - Affordable Care Act (ACA) Information Returns - Form 1094-B / Form 1095-B and Form 1094-C / Form 1095-C
  - Electronic Federal Tax Payment System (EFTPS)
  - Electronic Services (E-Services)

**Note:** Includes IRS e-file Application, Secure Object Repository (SOR) mailbox, TIN Matching, and Transcript Delivery System (TDS).

  - Filing Information Returns Electronically (FIRE)
  - Foreign Account Taxpayer Compliance Act (FATCA) online registration and International Compliance Management Module (ICMM) Error Notifications
  - Information Returns Intake System (IRIS)
  - Modernized e-File (MeF) for Tax Returns
  - System for Award Management (SAM)
- (3) Users of IRS electronic products include, but are not limited to, the following:
  - Attorneys
  - Certified Public Accountants (CPA)

- Electronic Return Originators (ERO)
- Enrolled Agents (EA)
- Financial Institutions
- Governmental Agencies
- Government Contractors
- Information Return Filer/Payer/Issuer
- Intermediate Service Providers (ISP)
- Large Corporations
- Low Income Tax Clinics (LITC)
- Reporting Agents (RA)
- Software Developers
- State Taxing Authorities
- Tax Counseling for the Elderly (TCE) Sites
- Taxpayer Assistance Centers (TAC)
- Transmitters
- Volunteer Income Tax Assistance (VITA) Sites

- (4) The e-help Support System (EHSS) offers a holistic view of a customer's contact history with the EPSS Help Desks. **Each contact with the customer is documented in EHSS as an Interaction/Incident.** An Interaction/Incident is the electronic version of a customer's contact. If the Interaction/Incident is still open and the customer is providing/requesting more information on the same issue, document and update the activities section of the Interaction/Incident.

**Note:** It may not be necessary to create an Interaction for a call that's being transferred. See IRM 3.42.7.14.6.2, Escalating/Transferring Interactions.

- (5) Assistors create Interactions/Incidents to record the customer information, problem details, and resolution of the issue. EHSS interacts with the External Services Authorization Management (ESAM). ESAM has information about e-Services users. See IRM 3.42.7.5, Introduction to the e-help Support System (EHSS) for further information on e-Services and e-file Providers.

#### 3.42.7.1.2 (10-01-2023) **Authority**

- (1) EPSS is guided by the following legal and regulatory authorities:
- Internal Revenue Code (IRC) 7803(a)(3), Taxpayer Bill of Rights
  - IRC 6103 , Confidentiality and Disclosure of Returns and Return Information
  - Treasury regulation section 301.6011-2(c)(1)
  - Protecting Americans from Tax Hikes (PATH) Act
  - Restructuring and Reform Act of 1998 (RRA 98)
  - Taxpayer First Act Section 2301

#### 3.42.7.1.3 (10-01-2017) **Responsibilities**

- (1) The Director of EPSS supports customer-valued e-solutions for Service-wide electronic products and services.
- (2) The e-help Operations Chief offers technical help to the users of IRS electronic products and services: such as Electronic Return Originators (EROs), Software Developers, Transmitters, etc.
- (3) The TSO Chief serves as a focal point for electronic processing of Form 1099, Form 1098, Form 5498, Form 1042-S and all other Information Returns.

- (4) The Operations Support (OS) Chief offers program management oversight to make sure the effectiveness of all programs under the jurisdiction of the EPSS director.

3.42.7.1.4  
(10-01-2023)

- (1) The chart lists Electronic Products and their definitions:

#### Terms and Acronyms

Electronic Products	Definition
Affordable Care Act (ACA) Application for Transmitter Control Code (TCC)	An application for a firm or organization to submit for authorization to electronically file ACA Information returns. Form 1094-B / Form 1095-B and Form 1094-C / Form 1095-C.
Affordable Care Act Information Return System (AIR)	System used by filers of Form 1094-B / Form 1095-B and Form 1094-C / Form 1095-C to file their returns electronically with the IRS.
e-File	The electronic submission of customer return data for both individual taxpayers and businesses. IRS has partnered with various private industry companies that offer e-file and electronic payment options to the individual taxpayer. Electronic filing and payment options for corporations, tax exempt organizations, partnerships, estates, trusts, employment and excise taxes are also available. Modernized e-File (MeF) is the platform used by the IRS to process customer return data except for filing information returns electronically (FIRE).
e-Services	A suite of web-based products that allows firms or individuals to do business with the IRS electronically. See <i>IRM 3.42.8.5, E-Services</i> for a list of products available to authorized users of e-Services.
Electronic Federal Tax Payment System (EFTPS)	Offers ways for business and individual taxpayers to make Federal tax payments electronically using Electronic Funds Transfer (EFT). EFTPS allows users to submit remittances, validate payments, and view payment history via the Internet or telephone. For more information, visit the IRS.gov web site at <a href="https://www.irs.gov/payments/eftps-the-electronic-federal-tax-payment-system">https://www.irs.gov/payments/eftps-the-electronic-federal-tax-payment-system</a>
Filing Information Returns Electronically (FIRE)	The system used by filers of Form 1042-S, Form 1098 series, Form 1097-BTC, Form 1099 series, Form 3921, Form 3922, Form 5498 series, Form 8027, Form 8955-SSA, electronic Extension of Time to File, and Form W-2G, to file their returns electronically with the Internal Revenue Service. IRC 6011(e) requires payers who are required to file a specified number of returns to file those returns electronically. Payers who are under the filing mandatory electronic filing threshold are encouraged to file electronically.
Foreign Account Tax Compliance Act (FATCA)	Online Registration System is an online system for entities, including foreign financial institutions (FFIs) and certain non-financial foreign entities (NFFEs), to register as participating FFIs for FATCA compliance purposes. International Compliance Management Module (ICMM) is an internal IRS electronic FATCA reporting system that will capture, process, and store data.
Information Returns (IR) Application for Transmitter Control Code (TCC)	Online application that replaced the FIRE Fill-in and paper Form 4419. It allows for assignment of multiple approved TCCs to a single EIN.

Electronic Products	Definition
Information Returns Intake System (IRIS)	The system is a free electronic filing service that allows users to electronically file information returns and automatic extensions of time to file. Two filing methods are available to registered users. The Taxpayer Portal allows users to manually key in data to create forms or upload form data using a .csv file template. Up to 100 forms per submission can be transmitted through the portal. The IRIS Application to Application (A2A) filing method can be used to bulk file large volumes of information returns. The A2A filing method requires customers to use Extensible Markup Language (XML) software to transmit returns directly to the IRS.
Secure Access Digital Identity (SADI)	Modernized identity proofing and authentication solution for public facing IRS applications.
System for Award Management (SAM)	A TIN matching program. The TIN matching process is a collaborative effort between the General Services Administration (GSA) and the IRS to improve the quality of data in government acquisition systems. The TIN is mandatory in SAM unless the vendor is located outside the United States and doesn't pay employees within the United States. New registrants will go through the IRS TIN validation process at the time of initial registration. Current vendors will go through the IRS TIN validation process at the time of annual renewal. For more information, visit the SAM web site at <a href="https://www.sam.gov/">https://www.sam.gov/</a> .

- (2) See Exhibit 3.42.7-4, Abbreviations for a list of commonly used acronyms and abbreviations.

#### 3.42.7.1.5 (10-01-2023)

##### Related Resources

- (1) Resources available to help assistors in the performance of their duties include training, publications, Internal Revenue Manuals, EPSS communications and EPSS Servicewide Electronic Research Program (SERP) Portal. Assistors must report their time under the right Organization, Function, and Program (OFP) codes for tracking purposes. See Exhibit 3.42.7-1, Organization, Function and Program (OFP) Codes (Phones and email), and Exhibit 3.42.7-2, E-help Organization, Function and Program (OFP) Codes (Paper), for programs to use when working telephones, email, and paper.
- (2) The following publications and IRMs are updated periodically and are used to resolve issues related to the various product lines serviced by EPSS assistors:
- Publication 15 (Circular E) - Employer's Tax Guide
  - Publication 15-A - Employer's Supplemental Tax Guide
  - Publication 15-B - Employer's Tax Guide to Fringe Benefits
  - Publication 15-T - Federal Income Tax Withholding Methods
  - Publication 51 (Circular A) - Agricultural Employer's Tax Guide
  - Publication 590-A - Contributions to Individual Retirement Arrangements (IRAs)
  - Publication 590-B - Distributions from Individual Retirement Arrangements (IRAs)
  - Publication 926 - Household Employer's Tax Guide
  - Publication 966 – Electronic Federal Tax Payment System A Guide to Getting Started
  - Publication 970 - Tax Benefits for Education

- Publication 1187 – Specifications for Electronic Filing of Form 1042-S, Foreign Person's U.S. Source Income Subject to Withholding
- Publication 1220 – Specifications for Electronic Filing of Forms 1097, 1098, 1099, 3921, 3922, 5498, and W-2G
- Publication 1239 – Specifications for Electronic Filing of Form 8027, Employer's Annual Information Return of Tip Income and Allocated Tips
- Publication 1281 - Backup Withholding for Missing and Incorrect Name/ TIN(s)
- Publication 1345 – Handbook for Authorized IRS e-file Providers of Individual Income Tax Returns
- Publication 1436 – Assurance Testing System (ATS) Guidelines for Modernized e-File (MeF) Individual Tax Returns
- Publication 1474 – Technical Specifications Guide For Reporting Agent Authorization and Federal Tax Depositors
- Publication 1516 – Specifications for Electronic Filing of Form 8596, Information Returns for Federal Contracts
- Publication 1586 - Reasonable Cause Regulations and Requirements for Missing and Incorrect Name/TINs (including instructions for reading CD/DVDs)
- Publication 2108A – On-Line Taxpayer Identification Number (TIN) Matching Program
- Publication 3112 – IRS e-file Application and Participation
- Publication 4163 – Modernized e-file (MeF) Information for Authorized IRS e-file Providers for Business Returns
- Publication 4164 – Modernized e-file Guide for Software Developers and Transmitters
- Publication 4810 – Specifications for Electronic Filing of Form 8955-SSA, Annual Registration Statement Identifying Separated Participants With Deferred Vested Benefits
- Publication 5078 – Assurance Testing (ATS) Guidelines for Modernized e-File (MeF) Business Submissions
- Publication 5118 - FATCA Online Registration User Guide
- Publication 5164 – Test Package for Electronic Filers of Affordable Care Act (ACA) Information Returns (AIR)
- Publication 5165 – Guide for Electronically Filing Affordable Care Act (ACA) Information Returns for Software Developers and Transmitters
- Publication 5258 - Affordable Care Act (ACA) Information Returns (AIR) Submission Composition and Reference Guide
- Publication 5262 - FATCA QI/WP/WT Application and Account Management User Guide
- Publication 5717 - Information Returns Intake System (IRIS) Taxpayer Portal User Guide
- Publication 5718 - Information Returns Intake System (IRIS) Electronic Filing Application to Application (A2A) Specifications
- Publication 5719 - Information Returns Intake System (IRIS) Test Package for Information Returns
- Rev. Proc. 2007-40 – Requirements of Participants in the IRS e-file Program
- Rev. Proc. 2003-9 – E-Services Online TIN Matching Program
- Rev. Proc. 97-22 – Electronic Storage Records Accepted by the IRS
- IRM 2.7.9 – Enterprise Computing Center - Martinsburg (ECC-MTB) Processing Timeliness
- IRM 3.21.112 – Foreign Account Taxpayer Compliance Act (FATCA) Registration

- IRM 3.42.4 – IRS e-file for Business Tax Returns
- IRM 3.42.5 – IRS e-file of Individual Income Tax Returns
- IRM 3.42.8 – Secure Access and E-Services Procedures for Electronic Products and Services Support (EPSS)
- IRM 3.42.9 – Filing Information Returns Electronically (FIRE)
- IRM 3.42.10 – Authorized IRS e-file Providers
- IRM 3.42.20 – Preparer e-file Hardship Waiver Requests
- IRM 21.3.11 – Information Returns Reporting Procedures

- (3) The IRM serves as the single, official source of IRS “instructions to staff” relating to the administration and operation of the IRS.

**Note:** See IRM 1.11.1, Internal Management Documents Systems, IMD Program and Responsibilities, for details on instructions to staff.

To make sure the IRM is the “single source,” the IRM must have all instructions needed to conduct business. Instructions in job aids, desk guides, web sites, documents, or any other sources must be incorporated into the IRM. Delivery of correct content to employees is critical to administer the tax laws.

- (4) The SERP Portal is designed to give all IRS employees intranet access to IRMs and other reference materials, and to retrieve frequently-referenced documents required to perform their jobs. Use the IRMs posted on SERP for the most up-to-date procedures.

#### 3.42.7.2 (10-01-2022)

##### Overview of EPSS

- (1) E-help and TSO assistors don’t answer account-specific questions (i.e., calls received about individual tax accounts).

**Exception:** Callers who contact the e-help Desk for help with Data Verification issues, SAM or EFTPS enrollment.

E-help Desk assistors will help **all Business Master File (BMF) e-file participants** (Business on-line filers and tax professionals) with e-file inquiries (e.g., rejected returns, e-file application issues, etc.). If the e-file return is rejecting due to an **existing account issue** (e.g., filing requirement, business name issue, etc.), the customer must be referred to the right office. See IRM 3.42.4.15, Handling e-file Inquiries.

If ...	Then ...
An individual taxpayer has a question about rejects and/or any taxpayer account-related issues	<p>Refer them to Accounts Management (AM) at 800-829-1040.</p> <p><b>Note:</b> It is the online provider’s responsibility to tell the filer what was rejected and why. However, if the provider hasn’t or won’t help the customer, AM has instructions on how to offer help.</p>



If ...	Then ...
An individual taxpayer has a question about refund inquiries	Refer them to the toll-free IRS Refund Hotline at 800-829-1954 (24/7), "Where's My Refund?" on IRS.gov or the free mobile application "IRS2Go" (English and Spanish) for smart phones.
A business taxpayer is filing a business return and it is rejecting due to an existing account issue (e.g., filing requirement, business name issue, etc.)	<ul style="list-style-type: none"> <li>• Refer them to the Business and Specialty line at 800-829-4933.</li> <li>• Refer rejects associated with Form 990, Form 990-EZ, Form 990-N, Form 990-PF, or Form 1120-POL to the Tax Exempt/ Government Entity (TEGE) line at 877-829-5500.</li> </ul>
A taxpayer is calling to report that an Authorized IRS <i>e-file</i> Provider may be violating IRS e-file rules or through research the assistor finds that an Authorized IRS <i>e-file</i> Provider may be violating IRS e-file rules	<ul style="list-style-type: none"> <li>• Refer taxpayers to the <i>Make a Complaint About a Tax Return Preparer</i> page at <a href="http://www.irs.gov/Tax-Professionals/Make-a-Complaint-About-a-Tax-Return-Preparer">http://www.irs.gov/Tax-Professionals/Make-a-Complaint-About-a-Tax-Return-Preparer</a>, and have them report it using Form 14157, Return Preparer Complaint</li> <li>• For all internal referrals, complete Form 14157, Return Preparer Complaint and mail to address on form or email to *RPO Referrals</li> </ul>

**Figure 3.42.7-1 Taxpayer Referral Chart**

- (2) Even though EPSS employees offer limited support directly to taxpayers, you must be aware of the Taxpayer Bill of Rights (TBOR) and keep them in mind when interacting with customers. The TBOR lists rights that already existed in the tax code, putting them in simple language and grouping them into 10 fundamental rights. Employees must be familiar with taxpayer rights. See IRC 7803(a)(3) , Execution of Duties in Accord with Taxpayer Rights. For more information about the TBOR, see <https://www.irs.gov/taxpayer-bill-of-rights>.

3.42.7.2.1  
(09-11-2019)  
**Hours of Operation**

- (1) Core hours of operation for EPSS:

Days	Hours
<b>E-help</b> Monday through Friday	6:30 a.m. - 6:00 p.m. Central Time
<b>TSO</b> Monday through Friday	7:30 a.m. - 4:30 p.m. Central Time
<b>Modernized IRIS (ACA/FATCA/IRIS)</b> Monday through Friday	6:30 a.m. - 6:00 p.m. Central Time

**Figure 3.42.7-2 Hours of Operation**

3.42.7.2.2  
(10-01-2015)  
**Escalation Path for Assistance**

- (1) The escalation path for help is as follows:
- Level 1** – Level 1 is the first point of contact for customer issues. Level 1 personnel keep direct contact with the customer and internal support groups as necessary. They handle all issues within the scope of their training and authority. They document the Interaction in a detailed and complete manner. Typical issues include, but aren't limited to, failed transmissions, rejected returns, and help with Internet-based applications. If an issue is beyond the scope of their jobs, the Interaction is escalated to a Level 2 Provider Group or as instructed in the solution.
  - Level 2** – Personnel with more experience, knowledge and training needed for resolution of the issue. Level 2 personnel includes, but isn't limited to, leads, managers, business analysts, etc. They resolve issues and follow up with the customer to make sure all issues have been resolved to the customer's satisfaction. Typical issues include, but aren't limited to, error code issues resulting from web products, communication and connectivity issues not resolved at Level 1. Level 2 will engage Level 3 as necessary. See IRM 3.42.7.16, EHSS Level 2.
  - Level 3** – Personnel such as system administrators and developers, who handle issues including but not limited to web server down and undocumented hard code errors. They interact with internal groups, not external customers.

3.42.7.3  
(10-01-2005)  
**Impact of Other IRS Offices**

- (1) Assistors must be aware of the policies and procedures of other IRS offices that impact EPSS. Some of those offices follow.

3.42.7.3.1  
(10-01-2022)  
**Office of Disclosure**

- (1) The Office of Disclosure administers the provisions of IRC 6103, "Confidentiality and disclosure of tax returns and return information." All IRS employees make sure taxpayer confidentiality is protected and tax records are properly safeguarded and disclosed only as provided by law.
- (2) EPSS assistors must take measures to prevent the unauthorized disclosure of prohibited information. When giving information, verify the caller is authorized to receive it. Disclose only what is necessary when giving information to third parties. Confirm the identity of the person you are speaking with on the telephone. Follow e-help Desk and Technical Services Operation authentication



and authorization procedures. See IRM 3.42.7.14.5, IRM 21.3.11.7 and IRM 3.42.9.3.

- (3) Answering machines and voicemail are often used when communicating with taxpayers, tax preparers, representatives, and other IRS employees. These systems aren't secure and may not be used to transmit sensitive information, including tax information, except under the provisions of IRC 6103. Refer to IRM 10.5.1, Privacy and Information Protection, Privacy Policy.

**Note:** It is acceptable to leave a message if the greeting on the answering machine or voicemail refers to the taxpayer being contacted or the taxpayer has indicated that this is the telephone number where they may be reached directly.

- (4) Disclosure has developed rules to deal with disclosures of Sensitive But Unclassified (SBU) information (e.g., information protected by IRC 6103 or the Privacy Act) when using cell phones or other cordless devices. Refer to IRM 10.8.1, Information Technology (IT) Security, Policy and Guidance.
- (5) Faxing of tax information to other IRS offices is permitted consistent with existing internal rules. See IRM 10.5.1.6.9.4, Faxing and IRM 10.8.1.3.18.6.2.2, Facsimile and Facsimile Devices, for guidance in faxing information to taxpayers and their authorized representatives.
- (6) Employees may not use email to transmit SBU data unless they use the IRS Secure Messaging system. SBU data may not be sent outside of IRS, including to other government agencies, taxpayers or their representatives. See IRM 10.5.1.6.8, Email for general rules for email and Secure Messaging.
- (7) Answers to other questions on Disclosure, the Freedom of Information Act (FOIA), and the Privacy Act, may be found in IRM 11.3.1, Introduction to Disclosure.
- (8) Employees must report an inadvertent unauthorized disclosure of SBU data, including Personally Identifiable Information (PII) and tax information. The following must be reported immediately upon discovery if unauthorized disclosure occurs:
  - Verbal disclosure
  - Federal Tax Information (FTI) in IRMs, Training Materials, PowerPoints, IRWeb, and live test data uploaded to a system
  - Lost, stolen, or destroyed hardcopy records or documents
  - Packages lost/stolen during shipment, or lost/stolen remittances
  - All suspected security incidents, including any incidents of loss or mishandling of IRS information technology resources and lost or stolen IRS IT assets and Bring Your Own Device assets

See IRM 10.5.4, *Privacy and Information Protection, Incident Management Program*, and the *Report Losses, Thefts or Disclosures* page in the *Disclosure and Privacy Knowledge Base* for more information about incident/breach reporting.

3.42.7.3.1.1  
(04-23-2020)  
**Clean Desk Policy**

- (1) The IRS's Clean Desk Policy in IRM 10.5.1.5.1, helps you protect SBU data (including Personally Identifiable Information (PII) and tax information) throughout the privacy lifecycle. The Clean Desk Policy requirements apply to data left out in work areas (including those in telework and offsite locations) and non-secured containers, on credenzas, desktops, fax/copy machines, conference rooms, and in/out baskets.
- (2) All SBU data (including PII and tax information) in non-secured areas must be containerized during non-duty hours.
- (3) Protected data must be locked in containers in areas where non-IRS personnel have access during non-duty hours and/or when not under the direct control of an authorized IRS employee. For more information, refer to the Containers section in IRM 10.2.14, Methods of Providing Protection.

3.42.7.3.2  
(09-11-2019)  
**Taxpayer Advocate Service**

- (1) The Taxpayer Advocate Service (TAS) is an independent organization within the IRS. TAS helps taxpayers who are experiencing economic harm, who are seeking help resolving tax problems that the IRS hasn't resolved through normal channels, or who believe an IRS system or procedure isn't working as it should be.
- (2) In general, EPSS doesn't answer account-specific questions (i.e., calls received about individual tax accounts). Refer taxpayers to TAS (See IRM 13, Taxpayer Advocate Service) when the contact meets TAS Criteria in IRM 13.1.7, Taxpayer Advocate Service (TAS) Case Criteria, and you can't resolve the taxpayer's issue the same day. The definition of "same day" is within 24 hours. **Same day** cases include cases you can resolve in 24 hours, as well as cases in which you've taken steps within 24 hours to begin resolving the taxpayer's issue. Don't refer **same day** cases to TAS unless the taxpayer asked to be transferred to TAS and the case meets TAS criteria. Refer to IRM 13.1.7.6, Same Day Resolution by Operations. When referring cases to TAS, use Form 911, Request for Taxpayer Advocate Service Assistance (and Application for Taxpayer Assistance Order), and send to TAS following your local procedures. See IRM 13.1.7.3, TAS Case Criteria, for more information. Form 911, Request for Taxpayer Advocate Service Assistance (And Application for Taxpayer Assistance Order), can be found at <http://www.irs.gov/pub/irs-pdf/f911.pdf>.
- (3) If a taxpayer specifically requests TAS help and it meets TAS criteria listed below:
  - a. The taxpayer is experiencing economic harm or is about to suffer economic harm.
  - b. The taxpayer is facing an immediate threat of adverse action.
  - c. The taxpayer will incur significant costs if relief isn't granted (including fees for professional representation).
  - d. The taxpayer will suffer irreparable injury or long-term adverse impact if relief isn't granted.
  - e. The taxpayer has experienced a delay of more than 30 days to resolve a tax account problem.
  - f. The taxpayer hasn't received a response or resolution to their problem or inquiry by the date promised.
  - g. A system or procedure didn't work as intended, or didn't resolve the taxpayer's problem or dispute within the IRS.

- h. The manner in which the tax laws are being administered raises considerations of equity, or has impaired or will impair the taxpayer's rights.
- i. The National Taxpayer Advocate (NTA) decides compelling public policy warrants aid to an individual or group of taxpayers.

**Note:** Case criteria aren't meant to be all inclusive; each taxpayer's situation must be evaluated based on the unique facts and circumstances of each case.

Refer the case at once to the TAS office. You must notate on Form 911, Request for Taxpayer Advocate Service Assistance (And Application for Taxpayer Assistance order) Section III:

- The TAS Criteria number
- The specific circumstances of the hardship
- The reason you didn't give the relief

**Note:** Please see Form 911, Section III Instructions, for box 8 examples of reason(s) that prevent you from resolving the taxpayer's problem.

- (4) **Form 911 must be reviewed and approved by a manager or lead before submission to TAS.** Submit this request to the Taxpayer Advocate office located in the city or state where the customer resides. That information can also be found on the IRS.gov website at <http://www.irs.gov/uac/Contact-a-Local-Taxpayer-Advocate>.
- (5) There's a Service Level Agreement (SLA) between TAS and the Commissioner, Wage and Investment (W&I) Division, as well as SLAs between TAS and the other Operating Divisions. These agreements outline the procedures and responsibilities for the processing of TAS casework when the authority to complete the case transactions rests outside of TAS. The W&I SLA is available at: *Service Level Agreements (sharepoint.com)*.
- (6) TAS emphasizes the polite and respectful treatment of taxpayers and practitioners by IRS employees. See IRM 3.42.7.14.2, Telephone Etiquette.
- (7) Congressional inquiries are referred to TAS.

3.42.7.3.3  
(09-15-2021)  
**Free File**

- (1) Wage & Investment, Industry Stakeholder Engagement & Strategy Branch manages the Free File Program. Free File is the result of a public-private partnership agreement between the IRS and the Free File Alliance, LLC. The Free File Alliance is a group of tax software companies providing free online tax preparation and electronic filing services to qualifying taxpayers.
- (2) Electronic Products Services and Support (EPSS) offers back-up aid for resolving Free File Fillable Forms (FFFF) escalations. EPSS help only applies to taxpayers who contact the IRS.gov website help desk. The e-help Desk phone line is reserved for helping tax preparers and Electronic Return Originators. IRS Customer Service Representatives mustn't refer taxpayers to the e-help Desk for Free File Fillable Forms issues. Refer to IRM 21.2.1.54, IRS Free File Overview: The Free Way to Prepare and e-file Federal Taxes, for program-related information.

3.42.7.3.4  
(09-11-2019)  
**Privacy, Governmental  
Liaison and Disclosure  
Incident Management  
Office**

- (1) The Incident Management (IM) Office (previously known as the ITIM Office) within Privacy, Governmental Liaison and Disclosure (PGLD) manages agency program requirements for ensuring Servicewide implementation of federal directives to protect taxpayers and government employees. IM ensures IRS incidents involving the loss or theft of an IRS asset, or the loss, theft, or disclosure of SBU data, including PII and tax information, are investigated, analyzed, and resolved. IM works with other business units to offer tools and resources necessary to protect sensitive taxpayer and employee data from identity theft and from disclosure due to loss or unauthorized access. Visit Disclosure and Privacy Knowledge Base for more information at <https://portal.ds.irsnet.gov/sites/VL003/Pages/default.aspx>.
- (2) PGLD/Incident Management is supported by Wage and Investment's (WI) Accounts Management (AM).
- (3) If you receive a call from a taxpayer who has received a suspicious, bogus, or phishing email that claims to be from the IRS, tell the taxpayer to send ("Forward") the email to the electronic mailbox: [phishing@irs.gov](mailto:phishing@irs.gov). The IRS doesn't start contact with taxpayers by email to request personal or financial information. This includes any type of electronic communication, such as text messages and social media channels. See IRM 21.1.3.23, Scams (Phishing) and Fraudulent Schemes, for more guidance.
- (4) If a taxpayer has previously been in contact with the IRS and hasn't achieved a resolution, refer them to the IRS Identity Protection Specialized Unit at 800-908-4490.

3.42.7.4  
(10-01-2017)  
**Communication  
Feedback in EPSS**

- (1) EPSS communicates information through SERP Feedback, EPSS Communications and QuickAlerts.

3.42.7.4.1  
(10-01-2023)  
**SERP Feedback**

- (1) To keep the accuracy of EPSS IRMs, send corrections and change requests (**not questions**) to the right IRM author via the SERP Feedback Application (Database).

**Note:** Questions about policies and procedures in the IRMs must be directed to managers or leads. If more clarification is needed, managers and leads will escalate the request to the EPSS analyst with program oversight, through the site training coordinators. The Site Training Coordinators must make sure the request for clarification is valid. EPSS Program Management Staff Analysts have permission to input SERP Feedback for IRM Part 3.

- (2) The SERP Staff will send SERP Feedback to the right author for consideration of the requested IRM procedural change. The following IRMs used in EPSS are:
  - IRM 3.17.277.4, Enrollment Procedures
  - IRM 3.21.112, Foreign Account Taxpayer Compliance Act (FATCA) Registration
  - IRM 3.42.4, IRS e-file for Business Tax Returns
  - IRM 3.42.5, IRS e-file of Individual Income Tax Returns
  - IRM 3.42.7, EPSS Help Desk Support
  - IRM 3.42.8, Secure Access and E-Services Procedures for Electronic Products and Services Support (EPSS)

- IRM 3.42.9, Filing Information Returns Electronically (FIRE)
  - IRM 3.42.10, Authorized IRS e-file Providers
  - IRM 3.42.20, Preparer e-file Hardship Waiver Requests
  - IRM 21.3.11, Information Returns Reporting Procedures
- (3) Before submitting feedback, re-examine the requested change(s) and cite supporting documentation. Be specific. Avoid the use of general terms such as revise procedures. Submit only one issue/topic on the SERP Feedback.
- (4) Complete all required fields. The Identification field **MUST** be completed or the feedback won't be forwarded. Use the Submitter Guide on the SERP Website: [http://serp.enterprise.irs.gov/Feedback\\_Instructions/submitter-guide/overview.html](http://serp.enterprise.irs.gov/Feedback_Instructions/submitter-guide/overview.html).
- (5) The employee's manager receives an email confirming the submission of an issue and when a response is posted to SERP.
- (6) All changes are considered, **but may not be accepted**. Accepted changes are usually published on SERP as IRM Procedural Updates (IPUs). IPU's are announced on the EPSS SERP Portal, Alerts and Updates. Each IPU is assigned a number and identifies the Business Operating Division (BOD) and the intended audience.
- Previous IPU's can be accessed via SERP through the IRM Procedural Updates (IPU) Lookup link under the IRM Supplements Tab.
  - IPU's are numbered consecutively through the fiscal year (October through September).
  - At the end of the fiscal year, the previous year's IPU's can be accessed via the SERP Archives.
- (7) You can view responses to SERP Feedback via the SERP Feedback Response by selecting IRM or topic.
- (8) Do NOT use the SERP Feedback Form to request changes to the following:
- Editorial changes
  - Forms
  - Letters
  - Notices
  - Policy, policy statements, tax law and regulations
  - EHSS system changes
  - Suggestions
- (9) Leads, or other appointed personnel, must check SERP each day for pertinent IRM changes and alert all employees at their sites.

3.42.7.4.2  
(02-03-2022)  
**EPSS Communications**

- (1) EPSS Communications are email messages that are sent to individuals, such as assistants, analysts, managers, etc., to communicate information across EPSS. The source of information is from operations within EPSS or the Business Analysts. The following types of information are included in EPSS Communications (the list isn't all inclusive):
- a. New procedures or information that impacts the e-help Desk and TSO
  - b. IRM updates
  - c. System/Application changes
  - d. System problems/outages

- e. New/revised solutions
  - f. Site closures
  - g. Interim procedures
- (2) To request an EPSS Communication, pertinent information must be sent to the appointed EPSS, Operations Support Analyst with a courtesy copy to the back-up analyst. For example, systems used for software testing or e-file production must be sent to the PM Analyst assigned to the program. E-Services analysts on the Products and Services Support (PSS) staff must address Employee User Portal (EUP) issues.
  - (3) To keep quality and readability of communications, all originators, reviewers and approvers of EPSS Communications must follow the guidance in the EPSS Communication Request Job Aid located on the EPSS SERP Portal [http://serp.enterprise.irs.gov/databases/portals.dr/epss/jobaid.dr/epss\\_jobaid.toc.htm](http://serp.enterprise.irs.gov/databases/portals.dr/epss/jobaid.dr/epss_jobaid.toc.htm).
  - (4) Use the right EPSS communication template (located within the EPSS Communication Request Job Aid) to make sure the following information is included in the EPSS Communication:
    - a. **Audience** - Who needs this information? (i.e., IMF or BMF; TSO vs e-help, All, etc.)
    - b. **Subject** - Title of your EPSS Communication
    - c. **Source** - Organizational symbols (i.e., EPSS:OS:PM, EPSS:TSO:PSS, etc.)
    - d. **Content** - Message must be clear and concise.
  - (5) EPSS Communications are distributed to EPSS employees only. A courtesy copy is sent to Centralized Quality Review System (CQRS) for review purposes, and SERP for posting to the EPSS SERP Portal. Posted EPSS communications stay on the EPSS SERP Portal for six months.

#### 3.42.7.4.3 (10-01-2018) QuickAlerts

- (1) QuickAlerts are delivered by email to communicate with Tax Professionals using a subscription-based service. Tax Professionals receive immediate updates for e-file transmitters, authorized e-file providers and software developers throughout the year. QuickAlerts are open to any individual, including IRS employees. QuickAlerts subjects include processing delays, programming problems, and error reject code information.
- (2) To keep abreast on the information being given to software developers, transmitters, and authorized e-file providers, subscribe to QuickAlerts. Subscribe to QuickAlerts on [irs.gov](http://irs.gov) following the steps below:
  1. Click "Tax Pros"
  2. Click "E-File Provider"
  3. Click "QuickAlerts"
  4. Click "Subscription page"
  5. Click Subscribe/Unsubscribe
  6. Enter Email Address and Click "Submit"
  7. Enter Confirm Email Address, check "By checking this box, you consent to our data privacy policy" and click "Submit"
  8. Click "Subscription Topics"
  9. Click Submit



3.42.7.5

(10-01-2023)

**Introduction to the  
E-help Support System  
(EHSS)**

- (1) The e-help Support System (EHSS) is used to give support to IRS's external customers. The External Services Authorization Management (ESAM) keeps contact data for e-Services users, e-file Providers and Transmitter Control Code (TCC) applicants. As customers contact EPSS, employees can access their contact history which is in EHSS through Interactions and Incidents. **Each** customer contact must be documented in an Interaction or Incident.

**Exception:** It may not be necessary to create an Interaction for a call that's being transferred. Refer to IRM 3.42.7.14.6.2, Escalating/Transferring Interactions. Also, if the Interaction/Incident is still open and the customer is providing/requesting more information on the same issue, document and update the activities section of the Interaction/Incident.

3.42.7.5.1

(10-01-2018)

**EHSS Home Page**

- (1) After successfully logging in to EHSS, the Navigation Pane appears on the left-hand side. The following menu items are used by assistants:
  - Favorites and Dashboards – Clicking on Favorites and Dashboards will offer the commonly viewed links selected by the user within EHSS.
  - Incident Management - Clicking on Incident Management will allow the user to Open New Incidents, Search Incidents and review the Incidents Queue.
  - Knowledge Management – Search for solutions by entering in key words or using the advanced search feature. It also allows you to add solutions or contribute to existing solutions for consideration.
  - Service Desk – Clicking on Service Desk will allow the user to Open New Interactions, Search Interactions and review the Interaction Queue.
  - Miscellaneous – Clicking on Miscellaneous will allow the user to select their Worklist or their group's worklists.

3.42.7.5.2

(10-01-2022)

**Interaction/Incident  
Overview**

- (1) Although Interactions/Incidents vary in complexity, the same basic process is used to create all Interactions/Incidents. The method for creating an Interaction is to use the "Open New Interaction" menu selection located under the "Service Desk."
- (2) The buttons across the top of the screen allow the user to go Back, Add to My Worklist, Escalate and Close the Interaction as well as Apply a Template.
- (3) The Interaction is divided into three interrelated sections, the Interaction Details, Solution, and Attachments.
  - Interaction Details – allows input of all pertinent information about the nature of the customer problem.
  - Solution – has information used to solve the customer's problem.
  - Attachments – displays the attachments associated with the Interaction.
- (4) Links to the e-help and TSO Authentication/Authorization Job Aids are also located on the Interaction page below Priority. Click the link to refer to the right job aid, which will display in a new window. Refer to IRM 3.42.7.14.5, Authentication and Authorization Guidelines, for more information.

3.42.7.6  
(02-01-2023)

#### Interaction Details

- (1) The Interaction Details section is used to record information about the nature of the problem. In this window you can:
  - a. Identify the Product Type
  - b. Identify the Problem Type
  - c. Enter call details using free-form text in the Description
  - d. Categorize the Interaction based on certain values (Priority and Source)
  - e. Assign the Interaction to a group or person
  - f. Indicate if the caller speaks Spanish
- (2) There are several parts within the Interaction Detail.
  - Interaction ID
  - Contact
  - Business Unit
  - Product Type
  - Problem Type
  - Provider Group
  - Priority
  - Source
  - Call Selected for Customer Satisfaction Survey (CSS)?
  - Description
  - Email
  - EPSS Authentication and Authorization Job Aid
  - Search Knowledge
  - Notify on Close By
  - Spanish Box
  - Internal Comments/Template Instructions

**Note:** The asterisk (\*) within EHSS shows it is a required field.

- (3) At a minimum, the following items must be completed/documented while the customer is on the phone:
  - Business Unit
  - Product Type
  - Applicable Solution(s)
- (4) There's an **Apply Template Button** located at the top of the tool bar that gives predefined information and populates fields with the right information. The Business Unit, Product Type, and Problem Type are automatically populated based on the template selected. A solution **may** be attached and the issue **may** be documented in the description area. Once the template is selected the fields can be edited.

3.42.7.6.1  
(10-01-2023)

#### Contacts

- (1) A contact must be selected to create an Interaction.
- (2) You must search by EFIN, ETIN or TCC if known. If unknown, or customer doesn't have one, enter one of the other above options.

**Note:** EFIN will only be found if Active or Inactive. If EFIN has been dropped, it'll no longer be available in EHSS.

- (3) The search options listed for a contact in EHSS are:
  - Contact



- Last Name
  - First Name
  - Employer Identification Number (EIN) (e-file App)
  - Title (Prin, RO, Contact)
  - DBA Name
  - Legal Company Name
  - e-Services Username
  - Electronic Filing Identification Number (EFIN)
  - Electronic Transmitter Identification Number (ETIN)
  - Preparer Tax Identification Number (PTIN)
  - TCC #
- (4) If your first search is unsuccessful you must conduct a second search using criteria relevant to the call. These searches must be conducted as follows:
- Username - when the contact is about an existing registration or login issue, Personal Identification Number (PIN), password change, or incorrect organizational links.
  - TIN – when the contact is about an e-file application, Application for Filing Information Returns Electronically (FIRE), IR Application for TCC, and ACA Application for TCC. Enter the TIN of the firm/business.
  - Contact – when the customer is registered, the e-file application they’re associated with has an active or inactive EFIN, or when they’re associated with an ACA application.
- (5) Whenever possible, assistors must create a registered case. If e-help Desk assistors are unable to locate customer information in the system, the case **must** be created using the Contact Name “**e-Product User**”. When addressing an International Compliance Management Module (ICMM), tax law issue or a general question where customer information isn’t in FIRE, TSO assistors will create a case with the Contact Name “**TSO**”. The contact name, company name (if applicable) must be documented in the description. See IRM 3.42.7.6.8, Description.

**Note:** In the case where the caller is not our customer, therefore, their question is unsupported, the case should be opened as unregistered using “e-Product User” or “TSO” in the contact name, without making two attempts. EFTPS, SAM, 94x PIN Registration, Secure Access Digital Identity (SADI) and FATCA Registration customers will always have a contact as “e-Product User.”

If you decide that a customer should have been registered in EHSS (e.g., customer has an active EFIN with application in completed status, customer has a TCC) and the caller isn’t found, resolve the issue, update the Description and close the case using the Status of Closed if appropriate. Be sure to include the contact information as required. See IRM 3.42.7.6.8, Description.

#### 3.42.7.6.2 (12-05-2022) **Business Unit**

- (1) To select the Business Unit, click on fill field arrow and all Business Units will appear. Select the right business unit that best identifies what area the customer is contacting us about.
- Business
  - EHELP Paper
  - e-Services

- Employment
- Individual
- IRS.gov Online Tools & Products (ONLTP)
- Modernized Information Returns
- Secure Access Digital Identity (SADI)
- Taxpayer Digital Communication (TDC)
- Technical Services Operation
- TSO Paper

**Note:** The Agent line doesn't determine the Business Unit for the call.

3.42.7.6.3  
(10-01-2023)  
**Product Type**

- (1) The product type must be documented as part of an Interaction. Product Types are broad based categories that allow us to identify the overall reason for the inquiry. There are various products associated with different customers; not all customers use all products. The Business Units (Business, e-Services, EHELP Paper, Employment, Individual, IRS.gov Online Tools and Products (ONLTP), Modernized Information Returns, Secure Access Digital Identity (SADI), Taxpayer Digital Communication (TDC), Technical Services Operation and TSO Paper), in EHSS have distinct product types. Because we often receive inquiries that aren't supported by the EPSS Operations, each business unit has an unsupported Product Type. Select the Product Type that best identifies the issue the customer is contacting us about.

**Note:** Once the Business Unit has been selected, the menu automatically displays the Product Type(s) associated with the Business Unit.

- (2) The Business product types are as follows:

- 1041 e-file
- 1065 e-file
- 1120 e-file
- 2290 e-file
- 720 e-file
- 8849 Claims
- 990 e-file
- EFTPS
- Extension
- Phone
- SAM
- Unsupported Product

- (3) The Employment product types are as follows:

- 940 e-file
- 941 e-file
- 943, 944, 945 e-file
- Phone
- PIN Registration
- Unsupported Product

- (4) The Individual product types are as follows:

- 1040 e-file
- ETD e-file
- Free File Fillable Forms

- Phone
  - State e-file
  - Unsupported Product
- (5) The IRS.gov Online Tools & Products (ONLTP) product types are as follows:
- FATCA
  - Phone
  - QI WP WT Online System
  - Unsupported Product
- (6) The Modernized Information Returns product types are as follows:
- 1094/1095-B and 1094/1095-C
  - ACA Application
  - Extension and Waiver
  - IRIS Application
  - IRIS Forms
  - Phone
  - Unsupported Product
- (7) The e-Services product types are as follows:
- Application
  - Phone
  - TDS
  - TIN Matching
  - Unsupported Product
- (8) The Secure Access Digital Identity (SADI) product types are as follows:
- Phone
  - Secure Access Digital Identity
  - Unsupported Product
- (9) The Taxpayer Digital Communication (TDC) product types are as follows:
- Misdirected External
  - Misdirected Internal
- (10) The Technical Services Operation product types are as follows:
- Electronic Processing
  - Extension and Waiver
  - FATCA Error
  - Information Returns
  - IR Application for TCC
  - Notices
  - Phone
  - Unsupported Product
- (11) The TSO Paper product types are as follows:
- 710-84381 ACA Undeliverable Mail
  - 750-12810 Form 8508 Waivers
  - 750-12820 Form 8809 Extension of Time
  - 750-12821 Recpt Extension
  - 750-12823 Unpostables

- 750-12850 IR Application Acceptability Criteria
- 750-12854 Compromised EFIN
- 750-12860 IRIS Acceptability Criteria
- 750-12870 TSO Research
- 750-12873 Form 10301
- 750-12874 IRP Research
- 750-12875 Penalty
- 750-12880 IRIS Software Testing
- 750-40010 Security Event
- 750-42900 F 8453
- 750-84381 Paper Form 4423
- 750-84832 ACA STUP
- 760-00000 Miscellaneous
- 760-84381 ACA Extension

- (12) The e-help Paper Products can be found by selecting the fill field. See Exhibit 3.42.7-2.

3.42.7.6.4  
(10-01-2023)  
**Problem Type**

- (1) Once the Product Type has been selected, the **Problem Type** must be identified. Problem types are directly related to the product that was selected in that you must first select a product before the system displays values from which to choose. Select the Problem Type that best identifies the issue that the customer is contacting us about.

- (2) Problem Types and their definitions are shown below:

Problem Type	Definition	Example
Activation Code	Use when the customer is reporting they didn't receive their activation code.	
Application	Use for questions about the status or submission of IRS e-file Application (including fingerprint cards), TIN Matching, IVES application, and general application inquiries.	How to get applications; who needs to apply; My EFIN has been deactivated, reporting agent questions, general information.
Browser	Use for calls related to problems using the web browser in an e-Services product.	Text being displayed improperly; problems with using or updating a browser; problems printing.
Certification	Use for questions about the QI WP WT Certification process. Use for questions about FATCA COPA and Periodic Certification process.	QI, WP, WT questions about the Certification process. Customer is inquiring about when the COPA or Periodics are due. COPA and Periodic status inquiries. Where's the certification link?
Correspondence	Use when customer is calling about correspondence received or not received from the IRS.	Acceptance letters

Problem Type	Definition	Example
Customer Comment	Use only for inquiries about positive and negative feedback and suggestions. <b>Note:</b> When there's a comment from a customer (feedback or suggestion), the Interaction Description must have a clear and concise restatement of the comment and any other pertinent information.	Use only when case is being reassigned/transferred to an analyst or Business Owner.
Data Verification	Use when customer needs to verify their data.	Name/TIN verification for EFTPS or SAM.
Due Date	Use when caller wants to know the due date of a return.	"When is Form 1040 due?"
Enabled	Use when caller is requesting their account be unrestricted ( SADI).	Caller previously had account restricted but now wants account unrestricted to set up an online account.
Error Message	Use for calls where the caller is reporting a specific error message.	System returns an error when trying to submit an application (other than e-file application), or receiving an error message when using Secure Access Digital Identity (SADI).
Extensions	Use for questions about extensions of time to file for all return types.	Form 4868, Application for Automatic Extension of Time to File U.S. Individual Income Tax Return, or Form 7004, Application for Automatic Extension of Time To File Certain Business Income Tax, Information, and Other Returns.
FATCA FIN	Use for inquiries received requesting a FATCA Identification Number (FIN) for FATCA reporting purposes.	User needs a FATCA FIN but isn't required to register through FATCA Online Registration System.
Forms and Publications	Use for requests about forms and publications.	"How do I get one?" "Which one should I use?"
General Information	Use for giving information found in publications and IRMs, and IRS.gov, when explaining procedures that don't involve filer or return specific topics.	Use for a general question when a more specific Problem Type isn't available. "Where do I find the Online Registration FATCA System?" <b>Caution:</b> This problem type should be used infrequently. Document the Interaction to support the reason it is being used.

Problem Type	Definition	Example
IRS Acceptance / Acknowledgements	Use for calls about return acceptance data on the Acknowledgment (ACKS) Record.	Verifying an accepted return, rehang file; non-receipt of file; inability to read file; requesting time the ACK file is available.
IVES	Use for calls about transcript issues and the caller is a member of the IVES program.	Use when IVES user is having issues with Secure Mailbox response time, transcripts not received in their Secure Mailbox, can't download transcripts from their Secure Mailbox.
Links	Use when links to e-Services products aren't displayed on the main e-Services web page.	Links not displaying or links not working.
Locked Out	Use for TIN Matching lockout issues.	Customer is locked out of TIN Matching for 96 hours.
Login	Use when a customer has trouble logging in with Username, password, locked out, etc. (exception: TIN Matching). Applies to all systems.	The caller is having trouble logging in to e-Services or FATCA.
Mandate	Use for calls about any issue involving the mandate of Form 990, Return of Organization Exempt From Income Tax; Form 1120, U.S. Corporation Income Tax Return; Form 1065, U.S. Return of Partnership Income; and Form 2290, Heavy Highway Vehicle Use Tax Return.	"What are the mandate limits?" "Do I have to file electronically?"
Misdirected External	Use for <u>external</u> calls for products and services that the e-help Desk doesn't support.	A taxpayer calls the e-help Desk with a tax law or tax account question.
Misdirected Internal	Use for <u>internal</u> calls for products and services that the e-help Desk doesn't support.	A taxpayer is transferred or an IRS employee is referred to the e-help Desk in error from another area of IRS, such as AM.
Name Check	Use when two fingerprint card scans have been unprocessable and a name check is done.	
Out of Scope	Use only for questions related to the regulations, tax law or other issues not related to the FATCA registration/QI (input) system.	A financial institution is inquiring about tax law issues, regulations on the Foreign Account Tax Compliance Act.
Password	Use for calls about FATCA password issues.	Customer is having password issues when trying to obtain a transcript.
Payments	Use for calls about payment-processing issues.	Credit/debit card, ACH Debit and/or Credit, Lockbox, and form payment record.

Problem Type	Definition	Example
PIN	Use for calls about PIN Application related issues.	Rejected PIN enrollments.
PIN Disabled/Deactivated	Use for calls to let the customer know their 94x registration was accidentally deactivated.	Customer calls to find out the status of their PIN and discovers it has been deactivated.
Production	Use for calls about live processing issues.	Processing schedules, cycle schedules.
Reason Code (RC) 1	Identity Theft indicated by caller - caller requests account be restricted.	Caller didn't set up account and states identity was previously stolen.
Reason Code (RC) 2	Did not request account or doesn't recall, no indication of IDT - caller requests account be restricted.	Caller didn't set up account and requests we disable.
Reason Code (RC) 3	No longer needs an account - caller requests account be restricted.	Caller set up account to access online product but no longer needs access.
Reason Code (RC) 4	Account created by family member or tax professional - caller requests account be restricted.	Caller believes family member set up account to gain access to online product.
Reason Code (RC) 5	IDT or didn't request account, customer states return was filed using their IPPIN - caller requests account be restricted.	Caller states return filed but didn't file. Account may have been created to aid in filing fraudulent return.
Reason Code (RC) 6	Other Reason for use when restricting and doesn't meet the criteria of RC 1-5.	<ul style="list-style-type: none"> <li>• Caller set up account in error - product requested can't be accessed through SADI.</li> <li>• Research shows the caller's account was previously restricted or blocked.</li> <li>• Caller decides not to disable the account.</li> </ul>
Registration	Use when troubleshooting FATCA registration issues.	Login names, general information, Registration 508 compliance issue.
Rejects	Use for calls about live and test reject conditions.	Request for reject condition, including those occurring after a software update or problems with software package.
Renewal	Use for questions about the FATCA Renewal of the FFI Agreement.	FFI needs to know where the FFI renewal link is located; What is FFI Renewal of Agreement Account Status?

Problem Type	Definition	Example
Signature	Use for calls about IRS generated letters for missing or incomplete; Form 8879, IRS e-file Signature Authorization; Form 8453-FE, U.S. Estate or Trust Declaration for an IRS <i>e-file</i> Return; Form 8453-PE, U.S. Partnership Declaration for an IRS <i>e-file</i> Return; Form 990, Return of Organization Exempt From Income Tax; and Form 1120, U.S. Corporation Income Tax Return.	Customer is inquiring about electronic signatures including Individual and Business PIN signature authorizations. Also use for IRS generated letters for missing or incomplete signature authorizations.
State Acknowledgements	Use for calls about the State Only Acknowledgements.	"I didn't receive my State acknowledgement." "I can't read my State acknowledgement."
Statement of Receipt - SoR	Use when a customer's Form 94x Online Signature PIN is activated.	
Status	Use when a customer is inquiring on their QI, WP, WT status.	
System Unavailable	Use for calls related to technical difficulty, system unavailable, known outage for FATCA.	I'm unable to access the site, the system is unavailable.
Suitability	Use for calls about receipt of suitability letters. Use for both new and previously accepted applications in accepted or failed suitability status.	Background check of applicant, fingerprint card check, IRS tax data, suitability letters, status of suitability process, and Accurant Checks.
Testing	Use for calls about test-processing issues.	Communication tests, specifics in the testing package, phone numbers to use, password for testing, and problems identified during testing with software packages.
Transmission	Use for system to system communication that requires a web service connection.	Customer is calling about transmission issues including errors when using Automated Enrollment and trouble accessing A2A or IFA.
Trouble	Use for calls that prevents you from communicating with the customer. For instance, 'dead air', phone static, poor connection, or lost connection.	Speaking with a customer and the phone connection is poor, lost, static, dead air, Joint Operations Center (JOC) test calls etc.
Update	Use when a customer needs to update their application, is having trouble updating or has questions on updating their application.	Use for e-Services applications, and Employment - 94x PIN Registration Application.
Waivers	Use for calls about mandated e-file issues.	"How do I get a waiver?" "What is the status of my waiver request?"

Figure 3.42.7-3 Problem Types



(3) TSO Problem Types are in the figure below:

Problem Type	Definition	Examples
A2A	Use for questions related to Application to Application (A2A).	IRIS transmitter or Software Developer asking questions about A2A.
ACA AATS	Use for ACA Assurance Testing System (ATS) related questions or reviewing tests.	Software Developer is calling about AATS.
Acknowledgements	Use for questions about why an acknowledgement wasn't received or how to retrieve an acknowledgement.	"How do I retrieve my ACA acknowledgement?," "I didn't receive my ACA acknowledgement".
Automatic Extension (IRIS)	Use for any questions concerning the input of extensions through the IRIS system.	For questions related to extensions filed through IRIS.
CP2000 / Underreporter	Use when a payer or employer may have over reported money amounts for payees or employees on Form 1099 or Form W-2.	Payer/employer filed multiple Form 1099 or Form W-2 with the same money amount for the payees/employees.
CP2100 and CP2100A	Use for questions about IRS Notice CP2100 or Notice CP2100A.	Caller requests an explanation of the notice and how to respond.
Combined Federal/State Filing (CF/SF) Program	Use for questions on the requirements for the Combined Federal/State Filing (CF/SF) Program and when to submit a test file to qualify for CF/SF.	Caller is inquiring on the types of information returns that may be filed with the CF/SF program.
Communications Test	Inquiries about one-time communication test.	Transmitter/issuer is calling about their communication test.

Problem Type	Definition	Examples
Corrections	Use for questions about how to correct a previously accepted electronic form.	Caller is requesting guidelines on the requirement to submit corrected returns electronically.
Correspondence	Use when the customer is calling about correspondence received or not received from the IRS.	ACA TCC number, IR TCC Letter not received.
Customer Comment	Use only for inquiries about positive and negative feedback and suggestions. <b>Note:</b> When there's a comment from a customer (feedback or suggestion), the Interaction Description must have a clear and concise re-statement of the comment and any other pertinent information.	Use only when Interaction is being reassigned/ transferred to an analyst or Business Owner.
Data Verification	Use when customer needs to verify their data.	Name and address.
Duplicate File	Use for questions about duplicate reporting.	Caller requests procedures to cancel one Form 1042-S file because they sent the same file twice.
Electronic Extension of Time to File Information Returns	Use for any questions about the processing and status Application for Extension of Time to File Information Returns submitted electronically.	Caller wants to know how to get an extension or what is the status of extension request.

Problem Type	Definition	Examples
Error Message	Use for calls where the caller is reporting a specific error message.	System returns an error when trying to submit an ACA Application for TCC, IR Application for TCC.
File Format	Use for any questions about specifications as listed in Pub 1187, Pub 1220, Pub 1239, Pub 1516 and Pub 4810.	Caller would like to know the file format changes for Form1099-B.
File Status	Use for questions about the status of an electronic file.	Caller says the status of Form 1099-MISC. file is bad and would like to know how to correct a bad file.
Form 10301 or CD	Use for any questions about, Form 10301, CD encryption code, damaged and non-receipt of CD.	Caller has a question about completing Form 10301 or wants to know if they'll be receiving a listing on a CD.
Form 8508	Use for any questions about the submission and status of Form 8508, Request for Waiver From Filing Information Returns Electronically (Forms W-2, W-2G, 1042-S, 1097-BTC, 1098 Series, 1099 Series, 3921, 3922, 5498 Series, and 8027).	Caller would like to know if Form 8508 is required to be submitted every year?

Problem Type	Definition	Examples
General Information	Use for giving information found in publications and IRMs, and IRS.gov, when explaining procedures that don't involve filer or return specific topics.	Use for a general question when a more specific Problem Type isn't available. "Where can I find information on how to complete ACA Application for TCC?", or IR Application for TCC. "Where do I find the Online Registration FATCA System?" <b>Caution:</b> This problem type should be used infrequently. Document the Interaction to support the reason it is being used.
General Inquiry	Use for providing information found in Publications, IRMs, and IRS.gov for preparing and filing information returns.	Customer uses the self-help resources offered.
IRIS ATS	Use for IRIS Assurance Testing System (ATS) related questions or reviewing tests.	Software Developer is calling about IRIS ATS scenarios.
Links	Use when links to e-Services products aren't displayed on the main e-Services web page.	Links not displaying or links not working.

Problem Type	Definition	Examples
Login	Use when a customer has trouble logging in with Username, password, locked out, etc. (exception: TIN Matching). Applies to all systems.	The caller is having trouble logging in to FATCA.
Mandate	Use for any issue involving the mandated filing of Form 1094-B / Form 1094-C and Form 1095-B / Form 1095-C including the waiver process.	"What are the mandate limits?", "Do I have to file electronically?"
Misdirected	Use for questions about external and internal issues for services that TSO doesn't support.	An individual taxpayer calls TSO with a refund, account issue/question.
Non-Automatic Extension	Use for non-automatic Form 8809 extension.	
Notice 972CG	Use for any questions about Notice 972CG.	
On-line Form 8809	Use for any questions about the processing and status of Form 8809, Application for Extension of Time to File Information Returns, submitted online.	Caller would like to know if approvals are displayed online.
Out of Scope	Use only for questions related to the IDES, FATCA Registration, FATCA regulations, FATCA tax law or other issues <b>not</b> related to ICMN notifications.	A financial institution is inquiring about the FATCA Registration, FATCA Logon issue, FATCA tax law issues, or regulations on the Foreign Account Tax Compliance Act.

Problem Type	Definition	Examples
Paper Form 8809	Use for any questions about the processing and status of Form 8809, Application for Extension of Time to File Information Returns, submitted by paper or fax.	Caller wants to know how to request an extension to issue recipient copies.
Password	Use for calls about FATCA password issues.	Customer is having password issues.
Password / PIN / Username	Use for calls relating to passwords, PINs and Username. (FIRE)	Caller wants to know if special characters are needed for a Username or has questions about how to create a new PIN.
Questionable Form	Use for any questions about Form 1099-OID, Form 1099-A, or other Form 1099, if questionable filing is suspected.	Caller needs to order forms to report a large withholding amount on Form 1099-OID, Form 1099-A.
Record Error Notification	Use for inquiries about ICMM record-level processing and field level errors notifications.	<i>"On my FATCA transmission, I received a NVF with no error notification". "What does that mean?"</i>
Recreate (External Request)	Use for requests from external customers to recreate Notice CP2100, Notice CP2100A, and Notice 972CG.	Caller lost the notice, didn't receive notice, or is missing the payee page of the notice, and now needs a notice recreated.
Recreate (Internal Request)	Use for requests from IRS employees to recreate Notice CP2100, Notice CP2100A, and Notice 972CG.	

Problem Type	Definition	Examples
Registration	Use when trouble-shooting registration, FATCA registration issues or providing general registration information.	Login names, general information, Registration 508 compliance issue.
Replacement	Use for questions about how to replace a rejected electronic transmission/submission.	Caller is requesting guidelines on how to submit a Replacement transmission/submission electronically.
Secret Phrase	Use for calls relating to Secret Phrase for FIRE accounts.	
Software Requirement	Use for any questions about software types and online fill-in forms.	Caller asks if IRS recommends a type of software.
Status	Use when a customer is calling to check on their ACA Application status.	Caller wants to know the status of their ACA Application for TCC or IR Application for TCC.
System Level Notification	Use for questions about file system ICMM error notifications on Form 8966.	Use when ICMM error notification is received about a digital signature check, file download, file decryption, schema validation, threat or virus scan.
System Unavailable/Issues	Use for calls related to technical difficulty, system unavailable, known outage.	Unable to access the site, the system is unavailable.
TCC Problem	Use for any questions about an assigned Transmitter Control Code issue.	Caller can't submit file because of a TCC/EIN mismatch.
Test	Use for questions about time frames for testing and test file format.	Caller asks when test files can be submitted through FIRE.

Problem Type	Definition	Examples
Trouble	Test call, dead air, phone static, poor connection or lost connection.	Speaking with a customer and the phone connection, is: poor, lost, static, dead air, JOC test calls etc.
Update	Use when a customer needs assistance updating their application, or has questions on updating their application.	Use for e-Services applications, ACA Application for TCC, IR Application for TCC, IRIS, and Employment - 94x PIN Registration Application.

Figure 3.42.7-4 TSO Problem Types

3.42.7.6.5  
(08-24-2012)  
**Source**

- (1) The Source is the communication channel used by the person who originally reported the problem. A person may report a problem by the following sources:

Source	Definition
Correspondence	Letters (including faxed suitability appeals)
Direct Call	Incoming Call (Default)
Email	Email received
Fax	Faxed In
Referral	From another IRS office
Voice Mail	Voice mail Messages

Figure 3.42.7-5 Source Definition

3.42.7.6.6  
(08-24-2012)  
**Provider Group**

- (1) Provider Groups are pools of personnel with something in common (i.e., assistors who support a certain product or assistors who work at a particular call site). **Assistors only assign Interactions directly to Provider Groups and not individuals.**
- (2) Click the fill field icon next to the field to select your Provider Group or view a listing of all Provider Groups that you are in.



3.42.7.6.7  
(08-24-2012)  
**Priority**

- (1) The Priority typically classifies the Interaction according to its effect on the caller's ability to continue operations. A problem that stops mission-critical activities has a higher priority than a problem that has a work-a-round or that just inconveniences someone.

Priority	Level	Definition
1	High	<ul style="list-style-type: none"> <li>Issues affecting many users such as a reject code not working, a software developer that's experiencing problems, several refunds that have been re-sequenced or data not received at ECC - MTB for posting.</li> <li>Work stoppage affecting all users at all sites or at any one site. This is any system that has gone down. A Knowledge Incident/Problem Service Asset Management (KISAM) ticket may be opened.</li> </ul>
2	Medium	Work stoppage affecting several users, an irate customer, or a recurring problem for a customer.
3	Low	Normal (Default)

**Figure 3.42.7-6 Priority Status**

3.42.7.6.8  
(10-01-2023)  
**Description**

- (1) The Description is used to document the problem(s) a customer is reporting. Start the Description with a relevant phrase that identifies the customers issue(s) (e.g., R0000-902, previously rejected return).
- (2) Properly documenting the Interaction will prevent customer frustration by providing an audit trail. Complete details in the Description field are essential when referring an Interaction to any Level 2. See IRM 3.42.7.16, EHSS Level 2.
- (3) If the caller is an e-help/TSO customer, and you **must** create an "e-Product user" or "TSO" case, then your Description must have: contact name, company name (if applicable) when you create an Interaction/Incident where the contact is an e-Product or TSO User. See IRM 3.42.7.6.1, Contacts.

**Note:** EFTPS, SAM, 94x PIN Registration, Secure Access Digital Identity and FATCA customers will always have a contact as "e-Product User".

**Reminder:** For case documentation purposes, ask the caller's name. If the caller's name isn't shown in EHSS or e-file application, but they give the EFIN, ETIN, TIN and the Company name, add the caller's name to the Description field.

**Note:** It isn't necessary to include contact information for taxpayers who contact us in error. In addition, contact information isn't required for customers who contact the e-help Desk or TSO requesting general information. Examples of general information are: How do I obtain a TCC? General information doesn't pertain to inquiries about information specific to the customer. For example, a customer received a rejection letter for their PIN registration or a customer received an error message when trying to submit their e-file application. This is information specific to the customer; therefore, contact information is required.

**Caution:** Be careful not to misinterpret "if applicable" if related to Company Name. Some individuals or businesses (i.e., Sole Proprietors) don't have a business name, therefore, the company name isn't applicable. This phrase doesn't mean that the company name is optional.

- (4) If the caller is an ACA, FIRE or IRIS Information Return customer, include the TCC or EIN in addition to the customer's name, phone number, and description of the issue/problem.
- (5) **Don't** enter the SSN in the Description field.
- (6) Be concise, but thorough. Use the standard abbreviations when possible (e.g., Activation Code issue, e-file application processing time, R0000-902, FW2-505-01, F1040-512). Refer to Exhibit 3.42.7-4, Abbreviations.

**Example:** Data Verification Steve Hare; Hare Enterprises.

**Example:** ERO Received a suitability letter.

3.42.7.6.8.1  
(10-01-2023)

#### Writing Descriptions for Level 2

- (1) Make sure the Description field is completed properly before escalating to Level 2. Record corrections in the Description field if the information in EHSS is incorrect in the Customer Information section (i.e., the Customer Details or Contact Details).

**Note:** **Don't** enter the SSN in the Description field.

- (2) Include the following basic information on all Interactions:

- Customer's first and last name
- Short ID
- Telephone number with time zone (if incorrect or missing in EHSS)
- Email address and state "Verified" as correct
- Error code and message (if applicable)

- (3) In addition, make sure that the following information is included:

- e-file Application – EFIN, EIN and/or tracking number
- ACA, FIRE or IRIS TCC Application - TCC or EIN
- TIN Matching - TIN, date and time of submission, and tracking number (if known)
- TDS – CAF, client's name, tracking number (if known), method of delivery
- IVES – Consolidator/participant's number, company's legal name
- MeF - Submission ID

3.42.7.6.9  
(10-01-2022)  
**Search Knowledge**

- (1) Once the customer reporting the problem has been identified and the details about the problem recorded, a solution to the problem must be determined before the Interaction is closed. A set of predefined solutions for common problems is available to resolve the customer's problems quickly and efficiently.
- (2) Select Search Knowledge and enter keywords. A list of solutions will appear based on the information submitted in the Search Knowledge base field.

**Note:** If you need to search for another solution or the solution doesn't answer your concern, run a separate query to find the right response.

- (3) When searching Knowledge, assistors have the option of "Use Solution" or "Cancel" the solution. If you select a solution to review from the search results and it isn't relevant, select "Cancel" to remove the solution from consideration.
- (4) Assistors must review and select the solutions that resolve the customer's issue(s) while the customer is on the phone to make sure they give the customer all the pertinent information in the solution(s). Reviewing the solution(s) while the customer is on the phone ensures the customer receives a complete and correct response. All solutions referenced in answering the caller's questions must be opened and listed in the Search Knowledge area.

**Note:** New and revised content changes are highlighted in EHSS. Removed content won't be shown. Assistors are notified through EPSS Communications when a new solution is added. Assistors must read all communications and adhere to changes. You must make sure you've added the proper solution to the Interaction. Failure to do so will result in you providing incorrect information to the customer. If you need help, see your lead or manager.

- (5) The Search Knowledge includes two fields that offer different ways of searching for potential solutions – Search and Advanced Search.
- (6) Advanced Search displays a separate page where you can identify a solution by completing the applicable fields.

3.42.7.6.10  
(08-24-2012)  
**Internal  
Comments/Template  
Instructions**

- (1) This section is "Reserved" for future use.

3.42.7.7  
(09-11-2019)  
**Solution**

- (1) The parts within this section are:
  - Solution ID - This is a pre-populated field generated when a solution ID from the Search Knowledge base is selected. The solution ID is formatted as KM000001 to show the specific Knowledge Management solution selected.
  - Solution - This is a pre-populated field generated when the solution is selected. It displays the narrative of the solution.
  - Send Email -This allows you to send an email within the system.
  - Knowledge Articles Attempted- This field displays all solutions selected. You may view the contents of the solution used by selecting the Knowledge Management ID Number.

- Remove Solution - This allows a solution to be removed if it is selected erroneously before closing your case.

3.42.7.8  
(08-24-2012)

#### Resolving Interaction/Incident

- (1) An Interaction/Incident is considered resolved when a solution has been selected and the Close Interaction button or the Close Incident button has been selected from the tool bar. Once an Interaction/Incident is resolved, you can search for the Interaction/Incident and review the case.
- (2) If you've resolved more than one issue for the customer, a separate solution for each issue must be selected. The solutions the assistor used to resolve all issues are visible in the Solution section. For example, an assistor may help a caller with a TDS issue and an e-file application issue, both solution numbers are visible in the Solution Section.

3.42.7.9  
(09-15-2021)

#### Escalate an Interaction

- (1) There may be instances when you need to assign the case to another Provider Group or you'll need to escalate the case to a higher level for resolution. When this occurs it is called escalating an Interaction.
- (2) A message will appear stating your Interaction SD Number has been associated with an Incident Management (IM) Number. Your Interaction number will appear on your worklist as Open-Linked. The open-linked Interaction will stay on your worklist until the associated Incident is closed.

**Note:** Escalate the interaction to obtain an IM case number and provide the IM case number to the customer.

- (3) Once an Interaction is escalated it becomes an Incident. The Interaction and Incident are linked and appear under Related Records.

3.42.7.9.1  
(03-05-2015)

#### Relate Interactions

- (1) At times you'll receive inquiries about the same issue/problem and the Interaction will need to be elevated to another level.
- (2) Interactions can be related to Incidents for many reasons. The most common reason could be a system isn't working properly, causing many calls for the same issue/ problem.
- (3) When the above, or similar condition exists, an Interaction is escalated and related to a common problem (e.g., Whiteboard) creating a new Incident.
- (4) When customers contact us about a common problem, their Interactions can be related to the **open** Incident (if one exists). Whenever you try to escalate an Interaction the system will prompt you with potentially related Incidents. A message will appear stating the Interaction SD number has been associated with the Incident (IM Number).
- (5) Once an Interaction is related to an Incident, you can access the Incident from the Interaction (and vice versa) in the Related Records section of the case.
- (6) When the Incident is **closed** all related Interaction cases will close.
- (7) If you need to call your customer back you'll be notified when the Incident is closed through an EPSS Communication. If you selected the "Notify on Close By" button, you **won't** need to call the customer back to inform them their problem has been resolved as an email is automatically sent to their email address telling the customer the problem is resolved.

3.42.7.10

(09-06-2016)

**Knowledge Management**

- (1) The parts within this section are:
  - Contribute Knowledge allows you to add solutions or contribute to existing solutions for consideration.
  - Search Knowledge Base allows you to search for solutions by entering in key words or using the advanced search feature. You can “Add Feedback” to a solution. When the “Add Feedback” button is selected you can add comments and associate them with the solution. The comments are reviewed and taken into consideration during the Continual Certification Process.

3.42.7.10.1

(09-14-2020)

**Contribute Knowledge**

- (1) When a user (e.g., an assistor or analyst) decides that a knowledge article doesn't exist to resolve the customer's issue, the user may recommend an existing solution be revised or a new solution be created. The assistor can submit a request by selecting Contribute Knowledge from the navigator pane in EHSS. Refer to the Contribute Knowledge Job Aid [http://serp.enterprise.irs.gov/databases/portals.dr/epss/jobaid.dr/epss\\_jobaid.toc.htm](http://serp.enterprise.irs.gov/databases/portals.dr/epss/jobaid.dr/epss_jobaid.toc.htm) located on the EPSS SERP Portal for more information. All EHSS solutions articles are reviewed by the Solutions analyst.

**Note:** Contribute Knowledge Articles must be submitted timely to the team lead/manager. Unapproved Contribute Knowledge Articles are deleted by the Solutions analyst six months after creation.

- (2) If an operational change requires a change to a solution article or a new solution, the Operations Chief or analyst must submit the change as soon as possible to make sure the changes are available when the change is implemented.
- (3) When the assistor submits a Contribute Knowledge Article, it must be routed to their manager or lead for review before it can go to the Solutions analyst for consideration.
- (4) The manager or lead can add comments to the Contribute Knowledge Article through the “Updates” section. If the Contribute Knowledge Article is returned to the assistor, the assistor must review the comments to decide if more action is needed.
- (5) The team lead/manager will review the proposed Contribute Knowledge Article. The team lead/manager review is the **first** step of the review process. This review must be completed within two weeks when possible and the request must be returned to the assistor or submitted to the Solutions analyst for consideration.

**Note:** Unapproved Contribute Knowledge Articles are deleted by the Solutions analyst six months after creation.

- (6) When the team lead/manager agrees that a new solution or update may be needed, the lead/manager will:
  - a. Edit the Contribute Knowledge Article, if necessary.
  - b. Submit the request for consideration.
- (7) The Solutions analyst will:

- Evaluate the request and determine whether a revision or new solution is needed.
- Verify the source of the content of the solution.
- Correspond via email with the right EPSS Program Analyst for review, research and/or approval.
- Publish the new solution or update when applicable.
- Tell the assistor of the final disposition (e.g., rejected with reason for rejection, adopted, referred, etc.).

(8) The EPSS Program Analyst is the primary EPSS contact for solutions related to their program responsibilities. EPSS Program analysts share this responsibility with Business Owners that own the process or product policy. The EPSS Program analyst will consult with the Business Owner when a change requires more technical review, is contingent on an IRM update or will create a gap in processing. The EPSS Program Analyst/Business Owner will:

- a. Review the proposed solution.
- b. Review the entire existing solution in depth.
- c. Suggest another Solution ID if they believe a more proper solution exists.
- d. Suggest changes or rewrite the solution as needed.
- e. Work with the Solutions analyst to complete the solution.
- f. Review and approve solution revision and digitally sign the Solution Approval Record for newly created solutions if needed.
- g. Draft and submit for approval, EPSS Communication for new, retired, and significantly changed solutions. The analyst/owner must confirm EPSS Communication issuance.

**Note:** Business owners are expected to review and give feedback for their solutions throughout the year and during the certification process. Refer to IRM 3.42.7.10.2, Continual Certification of Solutions.

(9) When all changes are made and the solution has been approved, the Solutions analyst will:

- a. Make sure the Contribute Knowledge Base is updated.
- b. Keep a copy of all new and revised solutions, and the Solution Approval Record when applicable.

**Note:** Only select employees have permissions to access and update the Contribute Knowledge Base.

3.42.7.10.2  
(09-14-2020)  
**Continual Certification  
of Solutions**

- (1) Solutions Certification activities occur throughout the year and are overseen by the EHSS Solutions analyst. Working with EPSS Program analysts, the Solutions analyst will review all “Active” solutions in the Knowledge Base. Upon request, the Solutions analyst will give copy of EHSS solution(s) to Business Owners/Policy Analysts. Each Business Owner and analyst will certify to the Solutions analyst that their solutions have been reviewed and updated, or reviewed and no updates were needed.
- (2) At the beginning of the fiscal year, the EPSS Program Analysts review all solutions supporting their programs. Business Owners may be contacted for necessary clarification or updates to the IRMs they own. EPSS Program Analysts must give feedback to the Solutions analyst. This review must be completed at least once a year. Each solution is reviewed in its entirety (including hyperlinks) for accuracy and necessary changes.



- (3) Throughout the year, EPSS Program Analysts review solutions as part of their regular program oversight to make sure solution content matches current processing procedures and IRM content. Any discrepancies must be resolved by the analyst or escalated to the Program Owner when identified.
- (4) The Solutions analyst and appointed EPSS Program analyst will review each solution at least once a year. All solutions are read and reviewed individually for correctness and any possible changes. Solutions that are no longer needed are retired. Attachments are added or updated. Changes and additions are made to the EHSS Knowledge Base.
- (5) The Solutions analyst will submit a Certification memorandum to the EPSS Director each year by August 31st. The memorandum will certify the completion of the Continual Certification of Solutions for the fiscal year, including all required certification activities.

3.42.7.11  
(08-24-2012)  
**Other Components in  
EHSS**

- (1) Working an Interaction/Incident primarily involves identifying and resolving a problem. In addition to covering problem information and resolution, there are other case management activities that are performed in other pages in the Interaction/Incident section. The other pages used in EHSS are:

- Activities Section
- Related Records
- Attachments
- Status Fields
- Send email

3.42.7.11.1  
(10-01-2013)  
**Activities Section**

- (1) When the complexity of the problem or the depth of research requires more information to be captured or other documentation to be referenced, use the "Activities Section". The Activities section can be used to input documentation on an Escalated or Open Interaction/Incident. Recording pertinent information and attaching files to this section is often essential to working the Interaction/Incident.

**Note:** Level 1 assistors must open a new Interaction if the Interaction/Incident was Closed and the customer is calling about the same issue. Review the closed Interaction to review what guidance was given and open a new Interaction to document the issue.

- (2) Activities information allows research and communications to be tracked. If files are exchanged with the internal/external customer, the files need to be associated with the Interaction/Incident.
- (3) The input fields within the Activities section are:
  - Assistor Update Type - Gives a selection of choices on why you are updating the case.
  - Assistor Update Entry - Allows you to add more description on why you are updating the case.
  - Assistor Update Log - Gives the date, time and who updated the case with the description of the action taken.
  - Send email - Allows you to send an email about the Interaction/Incident.



3.42.7.11.2  
(08-24-2012)

#### Related Records

- (1) Interaction/Incidents can be related to each other for many reasons. The Related Records section displays a list of all Interaction/Incidents that are related to the current case. You can select the Interaction or Incident number and it'll bring up the details of the case for your review or update.
- (2) If you have new information on a related case, use the Activities Section to update and document any new or revised information.
- (3) If you receive information that resolves an escalated Interaction, **close the Incident**, which will also close all related Interactions.

3.42.7.11.3  
(10-01-2015)

#### Attachments

- (1) This section allows you to attach a document to your Interaction/Incident. You may only add attachments that are 5 megabyte (mb) or less. No more than 10 mb worth of attachments can be added to a single Interaction/Incident.

**Note:** Don't include any attachment having an SSN.

3.42.7.11.4  
(10-01-2017)

#### Status Field

- (1) The Status Field shows where the Interaction/Incident is in its life cycle. An Interaction status is updated automatically. An Incident Status case is closed by choosing the right status in the Status Field.
- (2) Although the actual Interaction/Incident Status value may vary, all Interaction/Incident status values will fall into one of the following categories:

**Note:** The following statuses are for Interactions:

- a. Open Idle - If the Interaction was "Saved" only, it'll appear as Open Idle. This will appear on your worklist, which shows the Interaction needs to be worked or closed.
- b. Open Linked - If a case is escalated or linked to another case the Status will appear as "Open Linked"
- c. Closed status shows the Interaction is resolved and no further work is necessary.

**Note:** The following statuses are for Incidents only.

- d. Open - The default status when opening an Interaction or Incident.
- e. Open Change Request - Reserved and won't be used now.
- f. Open Escalated - Forwarding to lead or manager within the escalation chain, sends an email to the next workgroup, and doesn't change "Assigned To" field.
- g. Open Pending User - Waiting for response from the user.
- h. Open Researching - Researching more information.
- i. Open Testing - Reserved and won't be used now.
- j. Pending Internal - Awaiting a response from an IRS entity.
- k. Pending KISAM - Pending results of a KISAM ticket.
- l. Testing - Pending User - waiting on the customer to resubmit new tests.
- m. Testing - Pending Review - awaiting test review.
- n. Whiteboard- Awaiting a resolution of a system related problem or outage
- o. Disabled - Reserved and won't be used now.

**Note:** When an Interaction/Incident is closed, saved or escalated the current date and time appear in the Activities section.

3.42.7.11.5  
(10-01-2013)  
**Send Email**

- (1) Email is available within the solution section by selecting the “Send Email” Link. You can send an email within the system from the Send Email link in the Solution section.
- (2) Emails can also be sent to all users in a Provider Group.
- (3) The following must be completed:
  - a. Give Contact names and Email Addresses in the “To” field.
  - b. Select the right template. Be sure to add the template to the email using the plus symbol.
  - c. Give a brief subject in the “Subject” field.
  - d. Complete required fill-ins or add your message between Case Status and Kindest regards, if appropriate.
  - e. Use spell check.
  - f. Select Email button located on the top of tool bar.

3.42.7.12  
(10-01-2013)  
**Worklists**

- (1) Worklists consist of queues with the Interactions/Incidents that are assigned to your group or to you specifically.
- (2) There are several queues available to you that you can use to navigate the EHSS system quickly and easily. Some of the queues are redundant in that they give access to the same records. Some of the queues that you’ll use most often have been made into shortcuts and are available under favorites. The available queues are:
  - a. Interaction Queue
  - b. Incident Queue
  - c. Knowledge Document
  - d. Worklist
- (3) Additionally, there are available queues under Favorites and Dashboards that will give the same information:
  - a. My Groups Worklist
  - b. My Worklist
  - c. Open Incident assigned to my Groups
  - d. Open Incidents by Provider Groups
  - e. Closed Interactions with Additional Email Response

3.42.7.12.1  
(10-01-2018)  
**Reviewing the Worklist**

- (1) As an Interaction/Incident moves through its normal workflow, a lead or manager may assign the case to an assistor.
- (2) Your Worklist will display under Miscellaneous Tab on the navigation pane. Click on the Worklist and your worklist items will appear.

**Reminder:** Always click the Refresh button at the top of the EHSS Worklist Queue tab after bringing up your worklist. Clicking refresh ensures that you have the most current copy of your worklist.

- (3) The Worklist must be checked at the beginning of the shift and periodically throughout the day.
- (4) There’s a My Group’s Worklist for cases not assigned to an individual. The lead or manager must check My Group’s Worklist throughout the day and

assign Interaction/Incidents to the individual Worklists. When assigned to an individual, the Interactions/Incidents cases will drop off of the My Group's Worklist.

- (5) A Worklist Assignment document for assistors has been created to help avoid misrouted email cases. The document identifies the Provider Group by program to make sure Interactions/Incidents are worked timely. The document, Interaction/Incident Worklist Assignments, is located on the EPSS Research Portal <http://serp.enterprise.irs.gov/databases/portals.dr/epss/worklist.htm>. This list may also be used in the case of business continuance (e.g., inclement weather) when telephone calls shouldn't be transferred and Interactions/Incidents must be created.

3.42.7.12.2  
(10-01-2022)  
**Email Function**

- (1) Email is an available function within EHSS. The email function directs and tracks emails from arrival through response and includes intelligent routing and service-level management and reporting.
- (2) Incoming email is received primarily by the state taxing authorities, TSO customers, software developers, Circular 230 participants, e-file Monitoring Coordinators, e-services Level 2 Provider Groups, and FATCA's (FFIs and NFFEs). Stakeholder Partnerships, Education and Communication (SPEC) also uses this function to send email inquiries on behalf of external customers. Outgoing email can be sent at any time. See IRM 3.42.7.15.2.1, System Downtime Procedures, for one example of when outgoing email should be used.
- (3) Email can only be reassigned to Provider Groups to which you are assigned. If you can't work the case, **you must escalate** the Interaction to the right Provider Group. If you don't know where to route your case, contact your lead or manager for guidance.

**Exception:** TSO controls the incoming default email and is allowed to change the Provider Group without escalating the Interaction.

- (4) The following guidelines govern the use of Email:
  - The email address is [irs.e-helpmail@irs.gov](mailto:irs.e-helpmail@irs.gov). The email address doesn't display on the customer's email. The email address is for internal use only and mustn't be shared with the general public.
  - Sensitive But Unclassified (SBU) data such as TINs or EFINs mustn't be included.
  - Email isn't for account-related issues.
  - Emails must never be started by the assistors. Assistors may issue or respond by email after a first contact has already been made by the customer.

**Exception:** In cases of escalated suitability related phone calls, the assistor will initiate an email to the ERO letting them know whether or not they are able to reapply.

**Note:** If an assistor receives an email that includes threatening or offensive language, the assistor isn't required to respond to the email. The assistor must follow IRM 3.42.7.14.9, Personal Safety and Calls and use the right solution to document the inquiry.

- Attachments (e.g., GTX keys) may be included in the email. The system will keep the attachments for 14 business days.
- Incoming emails are automatically retrieved by EHSS and generate an Interaction.
- An email acknowledgment which includes the Interaction number is automatically sent to the submitter within 30 minutes. The customer must use this number for further communications on the issue.
- Customers must use the “Reply” feature of email when replying or inquiring to the IRS on a particular Interaction/Incident. This will ensure that the complete history of the issue are in one Interaction/Incident. The reply received from the customer will then attach to the original Interaction/Incident.

**Note:** The original email mustn’t be sent with the reply on FATCA or FFFF inquiries.

- Email Interactions are routed to a specific group of individuals whose first priority is to work email.
  - Incoming emails are worked during the normal hours.
  - Customers don’t need to follow-up the email with a phone call.
- (5) Email inquiries are also received from information return payers and transmitters.
- (6) Don’t respond to incoming SPAM, junk, or undeliverable emails. Close with no action using the right solution.

#### 3.42.7.12.2.1 (12-05-2022) Email Workflow

- (1) EHSS queries the IRS Microsoft Exchange email inbox every 5 minutes looking for new email. When an email is received, it is copied to EHSS and once read it is deleted from the IRS Microsoft Exchange inbox.
- (2) If the email is **new**, there are four ways that an email can be routed to a Provider Group:
- By the email address of the entity sending the email (used for software developers).
  - By key words in the body of the email which allow the system to route to a specific Provider Group.
  - To a default Provider Group if no email address or key words are identified.
  - By domain name of email address identified in the system.
- (3) If the email is in reply to an email from an **existing** Interaction:
- EHSS will use the ticket number in the subject line to associate Interactions.

**Note:** If the email subject line exceeds 90 characters, the interaction/incident number may become truncated. As a result, a response may not be timely returned to the right provider group.

- Once associated, an email is sent to the escalation contacts for the worklist.

**Note:** Assistors must check their worklist for new email at least twice daily. When an email is reassigned to another provider group, the Interaction with the email attached is forwarded.

- (4) When the Interaction/Incident is closed, all corresponding emails will also be closed.
- (5) When the customer replies to a closed Interaction, the Interactions will appear blue and are placed in the Closed Interactions with Additional Email Response worklist.
- (6) When the customer replies to a closed Incident, the Incident status is updated to Reopen and assigned to the Provider Group that closed the Incident. It will show up under the assigned provider's worklist in blue text.
- (7) If an email is received on a product not supported, respond to the customer that we don't support the product or service and then refer them to the proper IRS office or other Agency, when possible.

**Note:** If an email is received on a product not supported by the Free File Fillable Forms program:

1. Update the Activities section indicating the email is unsupported.
  2. Add the KM for EPSS and Unsupported Product Contact Information.
  3. Close the email and send a response to the taxpayer.
- (8) EPSS has an internal goal of responding to our customers' emails within two business days of receipt.

3.42.7.12.2.2  
(10-01-2023)

#### Responding to Email

- (1) The following are some of the email templates that are available in EHSS:
  - **SD Acceptance** is the acceptance email to be used to inform the software developer that their software has passed testing. Use this template when there's an incoming email.
  - **e-help Response** is the standard email template used to send an email to a customer when there's an incoming email.
  - **Software Template** is the email message to be used for software testing. It also gives the software developers the names of their test team members, tours of duty, and extensions. Use this template when there's an incoming email.
  - **FATCA Template** is the email template used when responding to FATCA Registration Portal questions.

**Note:** The Software Template can be used by all assistor test teams to inform the software developers of their test team information. Simply remove the reference to the questionnaire.

- (2) TSO uses some of the following templates:
  - **FATCA Error** is the standard email template used to send an email to a customer that reported an error notification.
  - **TSO File Bad** is the standard email template used to respond to a customer that a requested file has been made bad on the FIRE System.
  - **Individual Referral** is the standard email template used to send an email to a customer that they must contact the IRS Individual tax help line for further help.
  - **TSO CSS Additional Information** is the standard email template used to send an email to a customer to clarify their request to update information.

- **TSO General Information** is the standard email template used to send an email to a customer on general topics.
- **FIRE Duplicate File** is the standard email template used to send an email to a customer to determine duplicate reporting.

(3) The e-help Response Template is shown below.

Sample e-help Response Email Template
From: irs.e-helpmail@irs.gov
To: Customer email address
Subject: Status Report for Case ID: 12345
2006-06-06
Dear e-help Partner:
Thank you for contacting e-help about the problem you reported on 2006-06-09. We regret any inconvenience this has caused you.
The following information has been provided for your records. Please refer to the case number # 12345 in any future correspondence.
Product Description: 1040 e-file
Case Status: Closed - Resolved
(Enter your message here.)
Kindest regards,
Assistor's Name
Don't submit confidential information, such as Taxpayer Identification Number (TIN), EFIN, or ETIN in your email correspondence.
NOTE: We are providing a written response to your question using the information you provided us in your original message. Our written response is NOT to be considered either a Revenue Ruling or determination letter, which are prepared by the Department of Treasury, Chief Counsel.

**Figure 3.42.7-7 Sample email Template**

- (4) **To start an outgoing email when no incoming email is present**, follow these steps:
- a. Complete email address.
  - b. Apply template if appropriate. If not, fill in the right subject message.
  - c. Use spell check.

3.42.7.12.2.2.1  
(10-01-2013)

#### Email Notifications

- (1) When a customer contacts EPSS through email, they receive an email receipt confirmation, along with an Interaction number. The following message is included:

##### email Receipt Confirmation

From: irs.e-helpmail@irs.gov

To: Customer email address

Subject: email Receipt Confirmation, Created Case: 123456

Your email has been received by the IRS e-help Desk. A case has been opened in response to your question or issue.

Your case ID is: 001234

If additional contact is necessary, please reference this case ID.

You will receive a reply within two business days.

Thank you for contacting the IRS e-help Desk.

Don't submit confidential information, such as Taxpayer Identification Numbers (TIN), Electronic Filer Identification Numbers (EFIN) or Electronic Transmitter Identification Numbers (ETIN) in your email correspondence.

NOTE: We are providing a written response to your question using the information you provided us in your original message. Our written response is NOT to be considered either a Revenue Ruling or determination letter, which are prepared by the Department of Treasury, Chief Counsel.

The System Generated ID for this email is "[THREAD\_ID:]"  
{{IRS\_THREAD\_ID}}

**Figure 3.42.7-8 Email Confirmation**

- (2) EHSS has a feature that creates and notifies the manager when an Interaction/ Incident is created by email and placed in the worklist.

##### email Notification

From: emailNotify@irs.gov

To: Manager

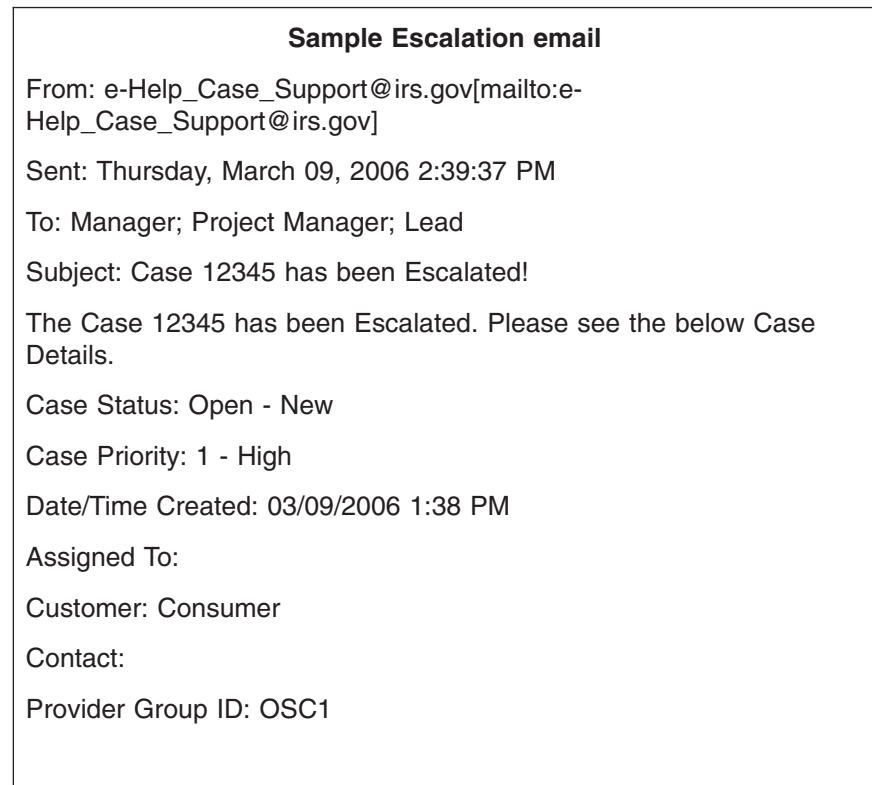
Subject: email has arrived for you in the e-help Support System

Please sign into the e-help Support System and review the worklist for an email Interaction that requires attention.

**Figure 3.42.7-9 Email Notification**



- (3) When an email has not been assigned within two hours, an escalation email is sent to the manager of the Provider Group. The manager will continue to receive an escalation email every two hours until the email is assigned.



**Figure 3.42.7-10 Escalation email**

3.42.7.12.2.2.2  
 (12-05-2022)  
**Email Etiquette**

- (1) The Restructuring and Reform Act of 1998 (RRA 98), Section 3705, gives identification requirements for all IRS employees working tax related matters. All employees, must give (at least) the following information when sending an email:

- Your title (e.g., Mr., Mrs., Ms., Miss), last name and identification (Smart ID Card Badge) number, or
- Your first name, last name, and identification (Smart ID Card Badge) number.
- A contact telephone number.

**Exception:** When email is received regarding the Free File Fillable Forms program, a contact phone number is not provided.

- (2) The following reminders will help you make the best use of this valuable business tool:
- a. Adopt a conversational business like tone.
  - b. Structure your email so that it includes a greeting, a purpose, and expectations.

**Example:** “Dear XYZ, I’m responding to your request with a solution to your problem. I suggest you print out the solution below and

follow each step to correct the problem. If this solution isn't successful, please call us at (866) 255-0654."

- c. Check your spelling.
  - d. Review and revise your email before sending it to the customer.
  - e. Ensure your name is in the correct format (e.g., John Doe or Mr. Doe).
- (3) Occasionally, you may receive an email from a disgruntled customer. Use this approach when responding:
1. Stay calm.
  2. Acknowledge the customer's concerns.
  3. Recommend a solution for the customer.

**Example:** "I'm sorry for the difficulties you've encountered being locked out of the system and being unable to transmit. We have referred your case to another department. You will receive a call within two business days. Should you experience more problems, please call us at (866) 255-0654."

#### 3.42.7.12.3 (09-11-2019) FATCA Emails

- (1) FATCA requires FFIs to report directly to the IRS certain information about financial accounts held by U.S. taxpayers. It also requires certain NFFEs to disclose U.S. taxpayers who hold a substantial ownership interest in the NFFE. To help with the FATCA reporting, the FATCA Online Registration System, International Data Exchange System (IDES) and International Compliance Management Module (ICMM) have been developed.
- (2) EPSS accepts phone calls and emails for system support related questions about the FATCA Online Registration System.
- (3) The FATCA Online Registration System support will generate calls/emails to the e-help Desk. The most common calls/emails received for system support are:
  - Forgotten FATCA ID
  - Access Code
  - General Inquiries
  - Technical Difficulties

**Note:** The temporary Access Code won't be issued via email under any circumstances.

- (4) The Technical Services Operation (TSO) accepts phone calls and emails for technical support related to ICMM FATCA error notifications.
- (5) Due to the potential of Personal Identifiable Information (PII) being disclosed, assistants **won't** use the Reply button using the original email sent.
- (6) To send an email response to a FATCA customer you must use the Send Email function, located in the Activities section.
- (7) Copy and paste the recipients' email address in the To line of the email.
- (8) Use the FATCA email Template to respond to FATCA Online Registration System questions and use the FATCA Error Template to respond to error notifications.

cations. Complete the body of the email by copying the prepared response in the Solution, Use the “fill-in” as needed or type in a specific response to the problem. Always use “spell check.”

**Note:** See IRM 10.5.1.6.8, Email for more information on email policy.

(9) Your name or first initial, last name (e.g., John Doe or J Doe), and badge number must be included in the email.

(10) Select Email button on the toolbar to send the email.

3.42.7.12.4  
(02-20-2019)  
**Closed Interaction with  
Additional Email  
Response Worklist**

(1) When a customer replies to a closed email Interaction, the Interaction is updated and will appear in blue text in the Closed Interaction with Additional Email Response worklist.

(2) The worklist can be found under the Interaction Queue by selecting Closed Interactions with Additional Email Response from the View drop-down field or from the Favorites and Dashboards.

(3) Managers and Leads will check this worklist to decide if a response to the customer is needed.

(4) To make this determination, scroll down to the Activities section of the Interaction, and click on the latest “Inbound Email”.

- a. If a response is necessary, click “Reply”, choose the right template, and once email is composed and ready to send, select “Email” on the toolbar.
- b. Scroll to the Assistor Update Type, select the correct update type.
- c. In the Assistor Update Entry, supply a short description of the actions taken.
- d. Select Save and Exit the Interaction.

**Note:** If the response is being sent to a FATCA or Free File Fillable Form (FFFF) customer you must use the “Send Email” function in the Activities Section not “Reply.”

(5) If no response is required, an update to the Activity Log is necessary to remove the Interaction from the Closed Interactions with Additional Email Response worklist.

- a. Scroll to the Assistor Update Type, select the correct update type.
- b. In the Assistor Update Entry, supply a short description of why no response is required.
- c. Select Save and Exit the Interaction.

(6) If the Closed Interaction with Additional Email Response needs to be escalated to another Provider Group for more research:

- a. Open a new Incident (IM).
- b. Change the Source to “email.”
- c. Change the Status to “Open Escalated.”
- d. Select the right Provider Group.
- e. In the Description, give a brief description of the issue and refer to email found in the associated Interaction.
- f. Save the Incident and then associate the Closed Interaction (SD) to the Incident.
- g. Select Save and Exit the Incident.

3.42.7.13  
(10-01-2013)  
**Intelligent Contact  
Management (ICM)**

- (1) EPSS uses the ICM/CVP platform in the IRS Contact Center Environment. The ICM/CVP is a web-based platform that provides for Prompt/Collect, Queuing, and Call Control services for contact centers and self-service Interactive Voice Response (IVR) applications.
  - **Prompt/Collect** asks callers questions that require responses and collects those entries or voice responses, which determine the skill needed to handle the issue.
  - **Queuing** accumulates telephone calls in a queue until delivery can be initiated to a resource like an assistor.
  - **Call Control** communicates with the Intelligent Contact Manager (ICM) to understand the correct place to send a call.

3.42.7.13.1  
(10-01-2006)  
**Queuing**

- (1) When all assistors with the necessary skills are busy, calls queue until an assistor becomes available to answer the call. In an Enterprise Queue, calls queue in a central network location. The call is in queue for every agent group in the enterprise that can handle it.
- (2) Queuing calls at an enterprise level is a more efficient use of resources since it prevents calls from being stuck at one site, while there are resources available at another. Enterprise queuing reduces the impact of fluctuations at the sites caused by breaks, lunches, and the beginning and ending of shifts. Customers are less likely to hang up and retry because of lengthy queue times, so abandon rates are improved.
- (3) When an assistor becomes available, the call is routed based on priority. Priority is the order in which an agent group will answer a call when more than one call is in queue for that agent group. Priority is determined by the enterprise.
- (4) Some calls will continue to queue locally. Local queue means that only that site can handle the call. Local queue has the highest priority and a call is directed to the Next Available Agent/Assistor (NAA), at that site, before an enterprise queued call.

3.42.7.13.1.1  
(10-01-2023)  
**Queuing International  
Calls**

- (1) Callers from the 50 United States, Puerto Rico, U.S. Virgin Islands, and Guam are routed using the Cisco Finesse Application Desktop - Softphone. EPSS serves international callers using a non-toll-free number that queues to the local ACD (Automatic Call Distributor) in Austin. Although these calls won't be routed by the Cisco Finesse Application, they'll be recognized by the application to achieve routing efficiency.

**Reminder:** Local queues always assume the highest priority so international callers are routed promptly. This will improve the Average Speed of Answer and reduce the Abandon Rate of international calls.

- (2) International calls can't be transferred to another site. They can be transferred to a Lead/Manager Agent Group (AG 709) or an assistor's administrative extension.

3.42.7.13.1.2  
(10-01-2013)  
**Customer Treatment  
While in Queue**

- (1) Recordings for music and announcements are provided to give the caller proper treatment while they're in queue. In addition to the usual delay announcements, EPSS has a group of informational messages that are played during queue times on a specific group of applications.

- (2) Emergency informational announcements are tailored to the specific product experiencing difficulties. In an emergency, the message is played right after the welcome message before the caller gets to the first prompt.
- 3.42.7.13.1.2.1  
(10-01-2013)  
**After-hours and Variable Call Redirect (VCR) Announcements**
- (1) Calls received in EPSS don't have the ability to leave voicemail messages at the sites after normal business hours. Callers will hear one of two messages. After the message, there is a courtesy disconnect.
- Exception:** Assistors and managers can receive messages on their administrative extensions.
- (2) A Variable Call Redirect (VCR) condition exists when there's a problem routing the call due to assistor availability or system performance. The caller will receive a courtesy disconnect after an announcement.
- Example:** An EFTPS call comes in but there are no assistors signed in to an agent group that handles EFTPS calls. A VCR condition exists and the caller is routed to an announcement then disconnected.
- 3.42.7.13.1.2.2  
(10-01-2018)  
**Voice Mail Messages**
- (1) Callers can still leave messages for assistors and managers on their soft-phones in limited scenarios. See IRM 3.42.7.14.6.1, Transferring Calls.
- (2) Each assistor must create their own personal greeting which includes their name, ID Number, telephone number, and work hours. Forward your line to your voicemail using the call forward feature when you'll be away from your desk for an extended period of time.
- 3.42.7.13.2  
(10-01-2023)  
**Call Control**
- (1) EPSS uses an Intelligent Contact Manager (ICM) platform. ICM is a dynamic call routing system capable of checking all EPSS sites within the enterprise. Specific thresholds and business rules are embedded in ICM, along with the same agent groups and skills that are in the Cisco Finesse Application Desktop - Softphone. Based on the established business rules and thresholds, ICM gathers real-time and historical data from the Cisco Finesse Application at each site at chosen intervals to determine assistor availability by product line. It then routes each call to the assistor who can handle that call.
- 3.42.7.13.2.1  
(10-01-2006)  
**Next Available Agent/Assistor (NAA)**
- (1) Next Available Agent/Assistor (NAA) is a strategy for selecting an assistor to handle a call. The strategy seeks to keep an equal load across agent groups. EPSS is seeking to improve the overall level of service by sending each call to the NAA enterprise-wide who has the necessary skills to answer the customer's question.
- **Primary Agent Groups** are tied to specific applications and receive traffic unconditionally. Primary agent groups are protected from applications they support as back-up unless certain conditions are met.
  - **Back-Up Agent Groups** are primary agent groups receiving traffic from applications they aren't assigned to as primary (e.g., an IMF e-file assistor receiving e-file application traffic). This traffic is received on best-performing agent group for the application being routed.
  - **Alternate Staffing Groups** receive traffic just like primary agent groups with the exception that they aren't tied to one specific application, Business Operating Division (BOD), or Product Line.

- (2) When calls are received on EPSS lines, ICM will look for an available primary assistor.

If ...	Then ...
A primary is available	ISN routes the call to them.
Two primary assistors are available	ISN looks for the Longest Available Assistor (LAA), who will receive the call.
A primary assistor isn't available	ISN looks for an available back-up assistor. The LAA will receive the call.
Neither is available	ISN will place the call into the Enterprise Queue. Once in queue, it continually goes through the sequence of primary and back-up until it can route the call.

**Figure 3.42.7-11 Next Available Assistor Strategy**

3.42.7.13.2.1.1  
(10-01-2023)

#### **Class of Service**

- (1) Class of Service (CoS) is a way of managing traffic in a network by grouping similar types of traffic, and treating each type as a class with its own level of service. Assistors must use a headset CoS when logged into the Cisco Finesse Application. The figure below compares a handset CoS with a headset CoS.

Assistor with Handset CoS	Assistor with Headset CoS
Can wear a headset or use a handset.	Must always wear a headset.
Can choose to answer the call.	Must answer the call. Will hear a beep in their headset and the caller is on the line.
Can choose not to answer the call. After several rings, the call is routed to another assistor's phone.	Doesn't have the option of determining when the call is answered.

**Figure 3.42.7-12 Comparison of Handset CoS and Headset CoS**

- (2) When the call is complete, the assistor is placed in "Wrap" status. When ready to take another call, the assistor must place themselves in "Ready" status. If the assistor isn't ready to take a call, they must stay in "Wrap" or "Idle" status.

3.42.7.13.2.2  
(10-01-2006)

#### **Applications and Agent Groups**

- (1) **Agent Groups** are the skilled groups of assistors that give service to the customer. **Applications** are the electronic products or services that we provide. ICM is used to distribute calls to skill groups (agent groups) to provide services (applications) to the caller.

**Note:** Application numbers and agent group numbers and descriptions don't correspond one for one.

3.42.7.13.2.2.1  
(10-01-2023)  
**Applications**

(1) Application numbers are shown in the figure below:

<b>Application Number</b>	<b>Description</b>
704	EH - Online Services
705	EH - Spanish Online Services
710	EH – International
711	EH – IMF e-file
712	EH – Spanish IMF e-file
713	EH – 1041 e-file
714	EH – Spanish 1041 e-file
715	EH – 94x e-file
716	EH – Spanish 94x e-file
717	EH – 1120 - 990 -1065 e-file
718	EH – Spanish 1120 - 990 1065 e-file
719	EH – Application e-file
720	EH – Spanish Application e-file
721	EH – Suitability
722	EH – Spanish Suitability
723	EH – TIN Matching
724	EH – Spanish TIN Matching
725	EH- FATCA
726	EH - Spanish FATCA
727	EH – TDS
728	EH – Spanish TDS
729	EH – SAM
730	EH – Spanish SAM
731	EH – EFTPS
732	EH –Spanish EFTPS
733	EH – Electronic Excise Tax
734	EH – Spanish Electronic Excise Tax
735	EH – Acceptance Agents
736	EH – Spanish Acceptance Agents
737	EH - e-Services Level 2
741	TSO - ACA IRIS EN



Application Number	Description
742	TSO - ACA IRIS SP
743	TSO - ACA IRIS e-File EN
745	TSO - ACA FILING SUP SP
747	TSO - ACA IR EN
748	EH – ACA Filing Sup EN (No longer used)
749	TSO - FATCA Info Returns
750	EH - ACA E-SERV EN (No longer used)
751	TSO - ACA IRIS e-File SP
811	TSO – Tax Law - Pertaining to Information Returns
812	TSO CS – Password/PIN Resets for FIRE
813	TSO – FS Filing Information Returns Electronically (FIRE)
814	FS (FIRE) Level 2
815	Tax Law (Customer Service Section) Level 2
816	IFS (Information Filing Support) Level 1
817	IFS (Information Filing Support) Level 2

**Figure 3.42.7-13 Applications**

- (2) The applications are individually viewed by the ICM and Cisco Finesse Application software as a single source of product line traffic enterprise wide through Cisco Finesse Application Scripting. Callers hear prompting (and informational announcements, if placed in queue), and are then routed to an assistor.
- (3) If an assistor isn't available, the call will queue in the Cisco Finesse Application until one becomes available.
- (1) To be eligible to receive calls for EPSS applications, assistors are placed into one of the following agent groups (AG):

3.42.7.13.2.2.2  
(10-01-2023)  
**Agent Groups**

Agent Group	Description
701	EH – English queue clearing
702	EH – Spanish queue clearing
703	EH – Training 1
704	EH – Training 2
707	EH – Extension Routing/Inventory
709	EH – Lead - Manager (transfers only)

Agent Group	Description
710	EH – IMF e-file - e-file application - Suitability - e-Services - Online Services
714	EH – BMF e-file — e-file application - Suitability - e-Services - SAM - EFTPS - Electronic Excise Tax - Online Services
716	EH – IMF Spanish
720	EH – e-file application - Suitability - e-Services
722	EH BMF Spanish
744	TSO ACA MOD IRIS Other
745	TSO ACA MOD IRIS
805	TSO Inventory
806	TSO ASG 1
811	TSO – Tax Law (1099 Information Returns)
812	TSO CS (Notices and PIN/Password Reset)
813	TSO FS
814	TSO FS Level 2 (Internal Transfers Only)
815	TSO CS Level 2 (Internal Transfers Only)
816	IFS (Information Filing Support) Level 1
817	TSO IFS Level 2

**Figure 3.42.7-14 Agent Group**

- (2) Signing into AG 701 (English) and 702 (Spanish) will provide EPSS with the ability to clear out local ACD queues. Not all assistors will have 701 or 702 in their profile.

**Example:** If a call is “in flight” to an assistor from the Cisco Finesse Application, and the assistor goes from an available state to a non-available state to go to lunch, the call is routed to the local queue. This call will then be routed to the NAA at that site; however, at the end of the shift or end of the day, managers, leads, or an appointed assistor must log in to AG 701 or 702 to clear out any call sitting in the local queue.

**Reminder:** Assistors must NEVER go from “Ready” to “Release” or a non-available status (Idle or Log off).

- (3) AG 703 and 704 are used for training. New hires or assistors learning a new application will log in to one of these agent groups and will only receive one type of call until they’re proficient in the application.

3.42.7.14  
(10-01-2005)  
**Standardized Telephone  
Procedures**

- (1) A goal of EPSS is for its assistors to use standardized procedures to efficiently give consistent responses to its customers. This section establishes uniform procedures for telephone responses.

3.42.7.14.1  
(10-01-2023)  
**Cisco Finesse  
Application Desktop -  
Softphone**

- (1) The routing of calls is managed using the Cisco Finesse Application desktop; otherwise known as the softphone. This system provides for call routing capabilities, including queuing, reporting, and toll-free service. For consistency across the EPSS sites, all assistors will use the same softphone guidelines.
- (2) **At the start of a shift:**
1. Sign on to the softphone.
  2. Select "Ready."
- Note:** Unless the user selects "Ready," the softphone defaults the user to "Idle" with no code. See IRM 3.42.7.14.1.1, Reason Codes for Idle.
- (3) Whenever possible, all work must be completed before a call is ended. If extra time is needed at the end of a call, use "Wrap-up" while finishing the work before taking another call. Then, select "Ready."
- (4) **At the end of a shift,** sign off of the softphone.

3.42.7.14.1.1  
(10-01-2018)  
**Reason Codes for Idle**

- (1) Idle is a softphone status used by assistors to capture time when not in "Available", "Talking", "Hold" or "Wrap-up" status. It is a broad status, controlled by assistors and used to record times for meetings, read time, breaks, paper inventory, lunch, and training.
- (2) **When not available for incoming calls, assistors must enter the right Idle Reason Code.**
- (3) The following chart shows the list of Idle Reason Codes used in EPSS:

Reason Code	Status	Explanation
1	Temporarily Off the Phone	Use this code when you'll be unavailable for telephone work for a period of time not specified by other reason codes. Examples are individual meetings with a manager, counseling, NTEU official duties, Form 3081 preparation, and rest room breaks.

Reason Code	Status	Explanation
2	Inventory, First Available	Use this code when you'll be available for telephone work, if necessary, but your work assignment is working Interactions/ Incidents off your EHSS worklist, or recording interactions after a system downtime.
3	Paper Inventory	Use this code when you'll be available for telephone work, if necessary, but your work assignment is working paper inventory.
4	Training, Partly Available	Use this code when you'll be unavailable for telephone work during a specified part of the tour of duty (TOD) because of training-related activities. Examples include partial-day off-site, on the job training (OJT), or instructor preparation. <b>Don't sign on if you are in training your entire TOD.</b>
5	Read Time	Use this code when you'll be unavailable for telephone work during a specified part of the TOD because of read time as described in IRM 3.42.7.14.1.1.1, Read and Technical Meeting Time.
6	Meeting Time	Use this code when you'll be unavailable for telephone work during a specific part of your TOD because of team meeting time as described in IRM 3.42.7.14.1.1.1, Read and Technical Meeting Time.

Reason Code	Status	Explanation
7	Break Time	Use this code when you'll be unavailable for telephone work during a specified part of your TOD because of a scheduled rest break (other than lunch) or unavailable to relieve a stressful situation.
8	Lunch Time	Use this code when you'll be unavailable for telephone work during a specified part of your TOD because of a scheduled lunch break.

Figure 3.42.7-15 Reason Code Chart

3.42.7.14.1.1.1  
(03-13-2013)

#### Read and Technical Meeting Time

- (1) Read and technical meeting time are scheduled weekly.
  - a. **Read time** is defined as time spent reading and/or performing filing activities (e.g., IRM Procedural Updates, SERP Alerts, QuickAlerts, EPSS Communications, all employee memoranda, etc.). Read time must be reported to 990-59221.
  - b. **Technical meeting time** is defined as time spent in recurring meetings that primarily focus on clarifying and reviewing technical or procedural issues. However, some brief or incidental administrative items may be discussed for a small part of this meeting time. Technical meeting time must be reported to 990-59222.

**Caution:** Formal training, On-the-Job instruction (OJI), significant administrative issues and Survey meetings shouldn't be regarded as technical meeting time.

3.42.7.14.2  
(02-24-2020)

#### Telephone Etiquette

- (1) The way calls are handled by EPSS employees makes a difference in the way the customer perceives the IRS. The way the call is handled either enhances or damages the reputation of the organization. It is vital that each call be managed pleasantly and efficiently.
- (2) Customers expect timely, correct and professional service. The tips below will help you to make a good telephone impression.
  - a. Use the standard greeting for answering calls. Speak slowly and clearly. See IRM 3.42.7.14.3, Initial Greeting. Avoid the tendency to display laziness or impatience after saying the same greeting many times daily.
  - b. Address the caller by their last name and title (Mr. or Ms.). Use the caller's name often. Always be prepared to capture any notes for your case.
  - c. Show genuine interest in the caller and enthusiastically try to solve their problem. Communicate accessibility, friendliness, and willingness to accommodate the caller.

- d. Stay calm and use a well-planned approach for disgruntled callers. Take a deep breath and listen. Apologize for any IRS error and inform the caller of our plan to take corrective action. If there are steps the customer needs to take, tell them what they need to do.
- e. Never let your voice reveal that the last caller was rude and insulting or displace anger onto the next caller.
- f. Don't use IRS jargon or acronyms that may confuse customers.
- g. Ask permission to place the caller on hold and wait for a response. Don't keep the caller on hold for more than seven minutes to research information without returning to the customer. If you must place the caller on hold again, give the caller an explanation and apology.

**Note:** Don't mute calls when research is being conducted. Place the caller on hold or continue speaking.

- h. Never eat or drink while talking on the telephone. These annoyances make rude sounds that magnify.
  - i. Avoid side conversations when you have a caller on the line.
  - j. Use courteous phrases such as "Thank you, Mr. Jones", "Thank you for holding", or other appropriate expressions.
  - k. Refrain from speculating why certain policy decisions are made and from expressing personal opinions about procedures and processes. Give the caller only information that can be substantiated by a reference to an official source, such as a publication or the IRS website, or to an IRS research tool such as IDRS.
  - l. Give the caller the Interaction/Incident number on each **elevated** case or if you need to call the taxpayer back.
  - m. To show closure, make sure the customer's questions and needs have been addressed.
- (3) Employees may bring personal cell phones into the workplace, but they're only to be used during breaks, lunchtime, or before or after an employee's official tour of duty. Employees won't interrupt their calls and conversations with taxpayers, third parties, and/or other IRS employees to take an incoming call on their personal cell phones. This also includes incoming and outgoing phone media such as text messages and emails. All personal cell phones must be silenced to avoid distractions and disturbances during working hours.

#### 3.42.7.14.2.1

(10-01-2023)

#### Customer Complaints

- (1) EPSS values customer feedback to achieve customer satisfaction. If the customer complains, it is EPSS policy to answer the complaint and solve the customer's problem whenever possible. Always apologize for any IRS error.
- (2) Professionalism and courtesy in dealing with internal and external customers are essential competencies. Customers must be treated with courtesy regardless of the source of the contact (phone, email, etc.). EPSS wants to build a reputation as a knowledgeable and customer-focused organization.
- (3) If a caller requests to speak to a supervisor, follow the instructions below.
  - a. Secure the customer's name, specific issue, phone number, and the best time and day (same day of call or the next business day) for your supervisor or designee to return the call. Provide case number to the customer and assure them the supervisor will return their call.
- (4) All complaints regardless of the source or issue may need to be elevated to your lead's Provider Group. Your lead will work with the manager to discuss

the complaint. Make sure the customer's name, address, telephone number and specifics of the complaint are documented in the case. Submit the information to your manager for action.

**Note:** Complaints or suggestions about a system or application can't be addressed by your manager and must be documented using the Problem Type Customer Comment and be escalated to the right Analyst or Provider Group. See IRM 3.42.7.6.4, Problem Type.

(5) See IRM 3.42.7.12.2.2.2, Email Etiquette.

(6) See IRM 3.42.7.14.2, Telephone Etiquette.

3.42.7.14.3  
(02-01-2023)  
**Initial Greeting**

(1) The Restructuring and Reform Act of 1998, Section 3705, gives identification requirements for all IRS employees working tax related matters. All EPSS employees, must give (at least) the following information to each customer who joins the call:

- Their title (e.g., Mr., Mrs., Ms., Miss)
- Their last name
- Their identification (ID Card) number

**Note:** Title, last name and identification number are the minimum requirements. If the employee prefers they may give their first and last name and their identification number. Also, employees must give their name and identification number to each customer who joins the call. See IRM 10.5.7.7, Employee Identification Requirements.

(2) Promptly greet the caller as outlined in paragraph (1) above. If no one is on the line, first try to make sure the caller can hear you, (i.e., ask if the caller can hear you, repeat name and badge number). If no response, disconnect the line and move to the next call.

(3) The Smart Identification (SmartID) card is a standardized identification card for Federal employees and contractors. The ID card is required by Homeland Security as per Presidential Directive-12. The SmartID has a 10-digit number string called a Personal Identification (PID) Number that's printed on the front of the card. Employees must use their 10-digit SmartID Badge Number (including no spaces or dashes, example, 10000XXXXX) when communicating with taxpayers.

(4) Section 3706 of the IRS Restructuring and Reform Act of 1998 (RRA 98) authorizes the use of pseudonyms by IRS employees only if adequate justification for the use is given by the employee and its use is approved by the employee's supervisor.

(5) Section 3706 of RRA 98 is meant to eliminate the taxpayer perception that IRS employees avoid accountability for their actions through the use of pseudonyms, while still protecting an employee's right to use pseudonyms in appropriate circumstances. Rather than being entitled to use a pseudonym, the employee must give "adequate justification", which includes "protection of personal safety", and the employee's supervisor must approve use of the pseudonym before its use. Thus, requests to use pseudonyms that don't give



adequate justification may be denied. See IRM 10.5.7, Use of Pseudonyms by IRS Employees. It is located on the IRM Online website: <http://irm.web.irs.gov/default.asp>.

- (6) **Probe the caller for an EFIN, ETIN, Username, contact name, etc., to start an efficient search.** See IRM 3.42.7.6.1 Contacts for more information. If you determine the caller isn't in the EHSS database, you'll need to create an e-Product User case.

**Exception:** SAM, EFTPS, and TIN Matching customers normally don't have an EFIN or ETIN.

- (7) An example of a greeting is shown below:

Assistor	Customer
"This is Mr. Smith. My ID number is 10000XXXXX".	"This is Jane Doe. I seem to be locked out of the system."
"May I have your EFIN?"	"My EFIN is 001234."
The assistor will continue with appropriate authentication probes.	

**Figure 3.42.7-16 Initial Greeting**

3.42.7.14.4  
(03-04-2022)

#### **Over the Phone Interpreter Service (OPI)**

- (1) Employees who need to interact verbally with customers who have limited English proficiency (LEP) can use the secure Over-the-Phone Interpreter (OPI) Service, Lionbridge, during telephone contacts. OPI provides over-the-phone interpreter service in many languages, and is available 24/7.

**Note:** Bilingual Spanish assistors won't use this service for Spanish language customers.

- (2) To use this on-demand interpreter service, employees must secure a unique 9-digit PIN (personal identification number) from their manager. Managers will contact the telephone system analyst to secure the corresponding personal OPI Service PIN.
- (3) If you receive a call from an LEP customer, ask the customer if they need an interpreter. If they do, explain to the caller that you are going to try to contact an interpreter.

**Note:** All assistors who receive calls from Spanish speaking customers must check the Spanish box in EHSS. This includes Spanish calls that are referred to OPI.

- (4) To contact the OPI service, take the following actions:

Press "Consult/Conf" on the softphone.

Enter 9-1-888-563-1155 on the softphone or select "INTERPRETER" from the dropdown menu, then click DIAL. (This will automatically place the caller on hold and the softphone dial pad will disappear.)

Enter your assigned Lionbridge nine-digit PIN on the hardphone.

**Note:** If you don't know your Lionbridge PIN, contact your manager. Your manager may have to request the PIN from the telephone analyst if it hasn't already been assigned.

Select the language you want. (Only the approved languages for your current department may be selected.)

**Note:** For any other language not prompted or for other concerns, Press 0 for operator assistance.

(5) When the Interpreter answers:

Introduce yourself to the interpreter following IRM 3.42.7.14.3, Initial Greeting.

Inform the interpreter you are reconnecting the caller to the line. Press the "Conf" key on the softphone.

**Note:** If "Consult/Conf" shows, that means the caller has disconnected from the call.

Re-introduce yourself to the caller.

Follow disclosure guidelines in IRM 3.42.7.14.5, Authentication and Authorization Guidelines, speak directly to the taxpayer and continue with the conversation.

If a call is selected for customer survey and the employee is using OPI:

- Go through survey process as outlined in IRM 3.42.7.14.11, Customer Satisfaction Surveys.
- When you are ready to transfer the caller to the survey line, disconnect OPI, then complete the transfer.

**Note:** It is important you make sure OPI disconnects from the call if a call is selected for customer survey or if you need to transfer the customer.

(6) Assistors needing to use interpreter services to help customers with LEP may submit Form 14162, OPI Service Feedback, to help with the efficiency and proficiency of the OPI service. Submit one form per call. The User Feedback Form is posted through Publishing Services: <http://core.publish.no.irs.gov/forms/internal/pdf/f14162--2019-03-00.pdf>. Submitting this individual feedback form will give the vendor detailed information and apprise them of these occurrences. This feedback is sent directly to \*W&I M&P OPI email box. Please copy your manager when submitting these forms.

#### 3.42.7.14.4.1 (04-18-2018) Interpreter's Role

(1) The Interpreter's role is to help you communicate with the taxpayer, not to advocate for the IRS or the taxpayer. The Interpreter bridges the communication gap between you and the taxpayer. You are in control at all times. The interpreter is present to help with communication, but you drive the conversation.

- (2) Interpreters are trained to speak in the “first person”. Please conduct the conversation as if you are communicating with an English-speaking customer, in the first person.

**Example:** Say: “I need you to give me your Electronic Filing Identification Number”. Don’t say: “I need you to tell the customer to give their Electronic Filing Identification Number”.

- (3) Speak in short sentences and ask the LEP customer to do the same. Over-the-phone interpreting is done consecutively, thus the call is most effective when sentences are concise.
- (4) Pause at the end of a complete thought to allow for interpretation.
- (5) Avoid compound questions. Asking a single question at a time will help avoid misunderstandings and set a good rhythm.
- (6) Avoid using acronyms.
- (7) Be aware of possible cultural differences. Cultural differences can sometimes distort communication. Language dynamics may differ within each culture. Remind yourself that an LEP customer may have different cultural backgrounds, level of education and experiences. If you sense the LEP customer doesn’t understand, try to rephrase the question in a different manner.

3.42.7.14.5  
(10-01-2018)

#### Authentication and Authorization Guidelines

- (1) Make sure the caller is entitled to receive any information that’s requested. First, you must **authenticate** the caller.

**Note:** Authentication isn’t required when the assistor doesn’t need to access a system to give specific account information. For example: “How do I recover my Username?” or “How do I get my password?”. If, in the course of the call, a question turns into an inquiry that needs to be answered by accessing a secure system, disclosure procedures must be followed.

- (2) **Authentication** means to prove the identity of the caller. Callers must give certain information (i.e., shared secrets) before we can release information return and tax information to them. **Authorization** means that the caller has the right to the information. The Disclosure and Privacy Knowledge Base (Disclosure section) has excellent topics on who can access tax data at <https://portal.ds.irsnet.gov/sites/VL003/Pages/default.aspx>.

**Note:** The Disclosure Help Desk number located on the above website is for employees use only.

- (3) To confirm the caller’s information before providing any tax account information, you must research the right system (e.g., EHSS, ESAM, FIRE or IDRS). For example, the legal company name or Doing Business As (DBA) name is found on the IRS *e-file* Application.
- (4) Assistors must use the online version of the EPSS Authentication/Authorization Job Aid for each phone call unless the call is a general inquiry that doesn’t require you to give account specific information. The EPSS Authentication/Authorization Job Aid is available through SERP on the EPSS Portal and EHSS.

- (5) When you make an outgoing phone call follow the specific disclosure probes related to the product. When making an outgoing call and the taxpayer is reluctant to give you their TIN, give the taxpayer the last four digits of their TIN (social security number /employer identification number). Then request that the taxpayer verify the first five digits and continue with the right probes. If, the caller is still reluctant have the customer call the right toll-free number.

3.42.7.14.5.1  
(02-01-2023)

#### Authentication/Authorization for e-file Application

- (1) The **required authentication** probes for e-file application are:

- Name
- EFIN, ETIN, TIN (SSN or EIN)
- Legal Company Name or Doing Business As (DBA), if applicable (Legal Company name or DBA must match the legal business name listed on the e-file application).

**Note:** If the caller is inquiring about their e-file application and there's **no** e-file application on file, you must authenticate the caller as an Individual or Business before disclosing e-file application information (no application on file). See IRM 3.42.7.14.5.4, Authentication/Authorization for SAM, EFTPS and Business Online e-file (e.g., Large Taxpayers) for the required individual or business probes. If the individual probes were already obtained and verified, it isn't necessary to obtain the above probes.

**Note:** You must ask **two additional authentication probes** when the company name the caller gives differs from our records.

**Reminder:** Verify the information given in response to the probes by researching ESAM, IDRS or EHSS. If the caller's name doesn't appear on the e-file application Summary Screen in ESAM, remember to check the Delegated User screen. Delegated Users' names don't appear on the summary screen.

- (2) The required authentication probes for a reporting agent are the same as the e-file application, however, you are addressing the Reporting Agents information.

- Reporting Agent Name
- Reporting Agent EFIN, ETIN, TIN (SSN or EIN)
- Reporting Agent Company Name, if applicable

**Note:** The Reporting Agent company's address can be used for additional authentication (for example, if the company name the caller gives differs from our records).

**Reminder:** Verify the information given in response to the probes by researching EHSS, ESAM, or IDRS. If the caller's name doesn't appear on the e-file application Summary Screen in ESAM, remember to check the Delegated User screen. Delegated Users' names don't appear on the summary screen.

- Verify the caller has the right e-file Role (Principal, Responsible Official or Delegated User if authorities are granted).

- (3) To authenticate a SPEC employee, ask for their SEID and confirm it against the IRS Discovery Directory at <http://discovery.directory.enterprise.irs.gov/>

*discovery/search.asp* utilizing the right Area Map from the SPEC Organizational & Program Information page at [http://win.web.irs.gov/spec/spec\\_Org\\_Prog\\_Info.htm](http://win.web.irs.gov/spec/spec_Org_Prog_Info.htm). The probes are:

- What is your Name?
  - What is your SEID?
  - In which Territory or Area are you located?
- (4) Authorized IRS e-file Providers hold important roles in taking part in IRS *e-file*. A listing of those roles is shown below. An **authorization** matrix for e-file and e-file application follows and shows the authorizations for the various roles for some **Problem Types**. See Publication 3112, IRS e-file Application and Participation, for more information on the IRS *e-file* Application process.
- **Principals** – Generally, the Principal for a business or organization includes the following:

Principal	Explanation
Sole Proprietorship	The sole proprietor or owner is the Principal for a sole proprietorship.
Partnership	Each partner who has a 5 percent or more interest in the partnership is a Principal. If no partner has at least a 5 percent or more interest in the partnership, the Principal is an individual authorized to act for the partnership in legal and/or tax matters. At least one such individual must be listed on the application.
Corporation	The President, Vice-President, Secretary, and Treasurer are each a Principal of the corporation.
Other	The Principal for an entity that isn't a sole proprietorship, partnership, or corporation is an individual authorized to act for the entity in legal and/or tax matters. At least one such individual must be listed on the application.  <b>Example:</b> VITA Sites, Tax Counseling for the Elderly (TCE), military bases.

**Figure 3.42.7-17 Principals**

- **Responsible Officials** – A Responsible Official is an individual with authority over the Provider's IRS *e-file* operation at a location, is the first point of contact with the IRS, and has authority to sign revised IRS e-file Applications. A Responsible Official makes sure the Provider adheres to the provisions of the revenue procedure as well as all publications and notices governing IRS *e-file*. The Responsible Official may oversee IRS *e-file* operations at one or more offices, but must fulfill identified responsibilities for each of the offices. If one individual can't fulfill

these responsibilities, other Responsible Officials may be identified. To add or change Responsible Officials, a Provider must revise its IRS *e-file* Application.

- **Delegated Users** – A Delegated User is an individual within a firm/organization, other than a Principal or Responsible Official, who's authorized to use one or more of the e-Services products. A Principal or Responsible Official appoints an individual as a Delegated User on the IRS *e-file* Application available on the IRS web site. A Delegated User must be an employee, partner, or other member of the firm/organization or have a business relationship with the firm/organization. Principals and Responsible Officials with authority to add, delete, and change Principal can assign **Principal Consent** authority to a Delegated User. A Delegated User with Principal Consent authority has the same e-file application authorities as a Principal.

**Note:** Each Delegated User needs to be on only one IRS *e-file* Application. It isn't necessary for a Delegated User to be on more than one IRS *e-file* Application to access e-Services products. Each Delegated User affiliated with different firms (identified by different TINs) and authorized to view and make changes to an e-file application, must be on the specific IRS *e-file* Application to review and make changes to the application. Large firms with multiple Delegated Users on a single IRS *e-file* Application must limit Delegated Users to 100.

- (5) A Principal or Responsible Official may authorize an individual to do the following:
  - View Application information
  - Update Application Information
  - Sign and submit revised Applications
  - Add, delete and change Principals
  - Add, delete and change Responsible Officials
  - View software package information
  - Serve as Transmitter Role
  - Serve as MeF System Enroller
  - Access e-Services incentive product: TDS
- (6) The e-file application also includes a Primary and Alternate Contacts section. These contacts may be persons distinct from the Principals and Responsible Officials, or they can be the same. Contacts must be available daily for contact from the IRS for general questions during testing and the processing year. Contacts won't have access to private information that's only available to Principals and Responsible Officials. A Primary Contact is required for the application. Alternate Contacts aren't required, but can be specified. It is important for a Principal or Responsible Official to change or delete Contacts when the Contacts are no longer with the firm or their position within the firm no longer warrants being a Contact.
- (7) **Key Persons** – Large firms with multi-layered management that aren't sole proprietorships include only Principals and Key Persons who participate substantially with control over the firm's electronic filing operations as Principals on IRS *e-file* Applications. "Participate substantially" means participation that's extensive and substantive, and not peripheral, clerical or ministerial.

- (8) Use the matrix below to determine what authorizations follow the roles for the Principal/Principal Consent, Responsible Official, Delegated User, and Contacts for the Problem Types shown. An “X” means the role is authorized; “No” means they aren’t authorized.

Problem Type	Principal / Principal Consent	Responsible Official	Delegated User *See (9)	Contact/Alternate
Suitability (Passed) *See (10)	X	X	No	No
Suitability (Failed) *See (10)	X	X	No	No
Status of Application *See (10)	X	X	X	X
EFIN Status *See (10)	X	X	X	X
Application Changes	X	X	X	No <b>Exception:</b> SPEC employees can start application changes.

**Figure 3.42.7-18 Authorization Matrix for e-file Application**

- (9) The Delegated User must have at least one of the following authorities to discuss application status and make application changes. They can discuss signature issues if they have authorities to add, delete, and change Principals and Responsible Officials.
- Update Application
  - Sign and Submit Revised Applications
  - Add, Delete and Change Principals
  - Add, Delete and Change Responsible Officials
- (10) The following authorization rules are related to all callers:
- a. The Principal, Principal Consent, Responsible Official, Delegated User (if they’ve been granted the authority), and the Contact can discuss the company’s EFIN status, but not the status of other individuals.
  - b. The Principal, Principal Consent, and Responsible Official can discuss their own suitability, fingerprint or credentials but not the suitability, fingerprints or credentials of someone else.

**Note:** If the caller is the individual with the suitability, fingerprint or credential issues, you may discuss the matter in detail, but only after additional authentication. See Figure 3.42.7-21, Authentication



Matrix for SAM, EFTPS and Business Online Filers in IRM 3.42.7.14.5.4 and use the Authentication Matrix for SAM and EFTPS and Business Online Filers, "Individual" row.

- c. The Contact/Alternate Contact and Delegated User can't discuss an individual's suitability.

(11) Encourage all callers to make Application changes through e-Services.

3.42.7.14.5.2  
(10-01-2022)

**Authentication/Authorization  
for e-file**

(1) The **required authentication** probes for e-file are:

- EFIN, ETIN, TIN (SSN or EIN)
- Legal Company Name, or Doing Business As (DBA), if applicable

**Note:** Don't authenticate the Company or DBA names using EHSS. Access ESAM or EUP and verify the Company or DBA name from the e-file application.

**Reminder:** For case documentation purposes, ask the caller's name. If the caller's name isn't shown in EHSS, or e-file application, but they give the EFIN, ETIN, TIN and the Company name, add the caller's name to the Description field.

(2) Before providing data from the taxpayer's transmitted return, be sure the EFIN above is in the transmitted return. Obtain the following information from the ERO/ISP/Transmitter:

IMF	BMF
Taxpayer's Name (including spouse if applicable)	Taxpayer's Name
Taxpayer's TIN	Taxpayer's TIN
DOB (Form 4868 excluded)	Address
Refund Amount, if any (Form 4868 excluded)	Filing Year (i.e., calendar or fiscal year)
Status/Rcvd Date	Accepted/Rejected Date
Submission ID	

**Figure 3.42.7-19 IMF and BMF Authentication Probes**

**Note:** Use IDRS, MeF, and or other appropriate systems to verify the items listed.

(3) If the caller is unable to match one of the items from the transmitted return (other than the taxpayer's name and the taxpayer's TIN - these must always match except when the note below applies), you **must** ask the caller to verify two more items from the transmitted return (i.e., AGI, Earned Income Tax (EIC) amount, number of W-2's, etc.).

**Note:** When the taxpayer(s) name is truncated, you may accept the name given by the caller when it is like the name on the transmitted return. Two additional probes may be obtained if you are uncertain about the identity of the caller.

- (4) IRS employees must use caution not to disclose return information except to the taxpayer or to a person whom the taxpayer authorized to receive that information by Form 2848, Power of Attorney; Form 8821, Tax Information Authorization; Form 8453, U.S. Income Tax Declaration for an IRS *e-file* Return (Tax Year 2006 and prior) or Form 8879, IRS *e-file* Signature Authorization. Under the disclosure authority granted on the Form 8453, Form 8879 or equivalent display of text, IRS employees are permitted to discuss the following with Authorized IRS *e-file* Providers:
- a. An acknowledgement of receipt or reason for rejection of the transmission,
  - b. The reason for any delay in the processing of the return or the refund, and
  - c. The date of any refund.

**Caution:** Disclosures of return information must be limited to the authority granted to the third-party by the taxpayer. The Form 8453 and Form 8879 give different authority than may be given under the check box authority, or oral authority, or that which is granted with filing of a Form 2848 and Form 8821 and then recorded on the CAF. Be sure that you've checked to see what authority has been granted before releasing information to a third-party. See IRM 3.42.5.2.2, Disclosure, and IRM 21.1.3, Operational Guidelines Overview.

- (5) By putting a firm name on the Form 8879, IRS e-file Signature Authorization, the taxpayer is authorizing anyone who works for that firm to contact us about the matters outlined on the form. Therefore, you may discuss acknowledgments, transmissions, and rejects with an ERO or their designee after you have completed proper authentication procedures.
- (6) To authenticate a SPEC employee, ask for their SEID and confirm it against the IRS Discovery Directory at <http://discovery.directory.enterprise.irs.gov/discovery/search.asp> utilizing the right Area Map from the Organizational & Program Information page at [http://win.web.irs.gov/spec/spec\\_Org\\_Prog\\_Info.htm](http://win.web.irs.gov/spec/spec_Org_Prog_Info.htm). The probes are:
- What is your Name?
  - What is your SEID?
  - In which Territory or Area are you located?
- (7) Individuals at entities such as VITA Sites, Tax Counseling for the Elderly (TCE), and military bases or SPEC employees responsible for these entities can discuss generalities about acknowledgments, transmissions, and rejects, but not an individual taxpayer's information without proper authorization.

3.42.7.14.5.2.1  
(08-24-2012)  
**Authentication/  
Authorization for Waiver  
Request (Form 8944)**

- (1) Waiver requests are based on Preparer Tax Identification Number (PTINs) which are assigned to an individual. If the caller is inquiring about the status/or information on their waiver request you must authenticate the caller as an individual.
- (2) The required authentication probes for a waiver request are:
- SSN/ITIN
  - Name (s) as reported on their Individual Income Tax Return
  - Address

- Filing Status
- DOB

- (3) If the caller is unable to match one of the items above (other than the taxpayer's name and the taxpayer's TIN - these must always match), you must ask the caller to verify **two additional items** from their return (i.e., AGI, number of W-2, SE tax, refund amount etc.).

**Note:** If a business entity (firm) calls about the status of a waiver for a tax return preparer in their firm, inform the caller the tax return preparer (individual) who signed Form 8944, Preparer e-file Hardship Waiver Request, is the only person that can receive information about the status of the form.

- (4) If a Foreign Filer doesn't have an SSN/ITIN and is looking for the status of their waiver, use the Preparer Waiver Request (PWR) Database from the Quick Links on the EPSS Research Portal to authenticate the caller by asking and verifying the following probes:

- PTIN
- Preparer Name (Individual)
- Address

3.42.7.14.5.3  
(10-01-2022)

**Authentication/  
Authorization for TDS  
and TIN Matching  
(e-Services)**

- (1) The **required authentication** probes for TDS and TIN Matching (e-Services) are:

- Name
- EFIN, ETIN, TIN (SSN or EIN)
- Legal Company Name or Doing Business As (DBA)

**Note:** If the caller is unable to give their Legal Company Name or Doing Business As (DBA), you must obtain and verify the individual probes. If the individual probes were already obtained and verified, it isn't necessary to obtain the above probes.

**Reminder:** Information obtained must be validated with IRS records before going further.

- (2) For a customer who hasn't completed their Registration, you are validating the individual because the Individual will own the products, not the firm.

**Note:** If through research, you determine the caller is registered you may ask the required probes in (1) or validate the caller as an individual.

For TDS, you are authenticating the individual user of these products as a Principal, Responsible Official, or Delegated User with the proper authorities.

- (3) See the matrix below for **authorization** for the TIN Matching and TDS State Users **Products/Problem Types**.

Products / Problem Types	Principal	Responsible Official	Delegated Users	Authorized Agent
<b>TIN Matching / Application</b> [see (4) and (5) below]	X	X	No	No
<b>TIN Matching / Locked Out</b>	X	X	X	X
<b>TDS Delegated User with Authority</b>	X	X	X	N/A
<b>TDS State Users</b>	X	N/A	X	N/A
• Didn't receive TDS information	X	N/A	X	N/A
• No links, having difficulty using TDS, and other technical problems	X	N/A	X	N/A
• Any other problems [See (7)]	No	No	No	N/A

**Figure 3.42.7-20 E-Services (other than e-file Application) Authorization Matrix**

- (4) **TIN Matching** – A firm may appoint Authorized Users (individuals who are authorized to perform TIN Matching in e-Services). A role must be selected for each one:
- **Principal** – A sole proprietor, member of a partnership, or a corporate officer such as President, Vice-President, Secretary, or Treasurer. Principals are the individuals within the firm held legally responsible by the IRS for the activities of the firm.
  - **Responsible Official** – Someone appointed by a Principal to perform all the TIN Matching duties of a Principal, including changing a TIN Matching application.
  - **Delegated User** – An individual in the firm who has been authorized to perform TIN Matching.
  - **Authorized Agent** – An individual in the firm or another firm who has been authorized to perform TIN Matching on clients of the payer.
- (5) TIN Matching users must be a payer of income reported on Form 1099-B, Form 1099-DIV, Form 1099-G (box 6 and 7 only), Form 1099-INT, Form 1099-K, Form 1099-MISC, Form 1099-NEC, Form 1099-OID or Form 1099-PATR. The payer must have filed an annual information return reporting income subject to Back-up Withholding paid on the previously mentioned forms in one of the past two tax years.

(6) **TDS State Users** – TDS functional roles include:

- Principal – A state user who's responsible for keeping the state's TDS application.
- Delegated User – A state employee who requests transcripts but isn't responsible for the state's TDS application.

## (7) EPSS can't help TDS State Users with anything other than a TDS technical issue.

3.42.7.14.5.4  
(05-17-2023)**Authentication/  
Authorization for SAM,  
EFTPS and Business  
Online e-file (e.g., Large  
Taxpayers)**

- (1) Follow the authentication probes per Figure 3.42.7-20 and Figure 3.42.7-21 before helping the caller. If the caller is an authorized third-party, see IRM 21.1.3.3, Third-Party (POA/TIA/F706) Authentication. The figures below offer quick reference guides. IRM 11.3.2, Disclosure to Persons with a Material Interest, and IRM 11.3.2.4, Persons Who May Have Access to Returns and Return Information Pursuant to IRC 6103(e), give complete guidance on who's authorized to receive data by entity type.
- (2) Use the figure below to authenticate the identity of EFTPS and SAM callers. Boxes marked with an X are required authentication probes.

Entity	Filing Requirement	Position/ Relationship	TIN (SSN, EIN, ITIN)	Name as reported on their tax return	Address	Filing Status	DOB
Individual	1040	Self	X	X	X	X	X
Spouse	1040	Spouse on joint only	X	X	X	X	X
Sole Proprietor	1040 with Schedule C and/or 941	Self (identified as first name on first name line)	X	X	X		
Single Member LLC	1040 with Schedule C and/or 941	Self (listed as single member)	X	X	X		
Partnership	1065	Partner	X	X	X		
LLC treated as a Partnership	1065	Partner/ Member	X	X	X		
Corporation	1120	Officer that can legally bind	X	X	X		
LLC treated as a Corporation	1120	Officer/ member that can legally bind	X	X	X		
Exempt/ Church	990 and 941 only	Officer/legally authorized	X	X	X		
Government	941 only	Officer/legally authorized	X	X	X		

Entity	Filing Requirement	Position/ Relationship	TIN (SSN, EIN, ITIN)	Name as reported on their tax return	Address	Filing Status	DOB
Trust	1041	Trustee	X	X	X		

**Figure 3.42.7-21 Authentication Matrix for SAM, EFTPS and Business Online Filers**

**Note:** If, the caller is unable to match one of the items above (other than the taxpayer's name and TIN - these must always match), you must use IDRS command code IRPTR to ask the caller two additional authentication probes from the taxpayer's return or account. See Figure 3.42.7-22 below. **If a call is received about a name verification for an EFTPS or SAM product the taxpayer's name doesn't have to be an exact match but all other probes must be obtained.**

- (3) Follow the authentication probes in paragraph two for Online Filers calling about their 10-digit PIN. Use the MeF 94x On-Line Signature PIN Registration to verify the caller is an Authorized Signer (MeF) or contact (Legacy) for the 94x On-Line Signature PIN registration. See IRM 3.42.4.11.4.1, 94x Online Signature PIN Registration Application - Processing Procedures.
- (4) For Form 1041 authentication, the trustee may receive return and return information. If the trustee is a bank, an employee of the trust department in the bank is authorized to receive return and return information. See IRC 6103 (e)(1)(F) for more information. To authenticate the caller is an employee in the bank's trust department:
  - Ask the caller if they're an employee of the institution's trust department.
  - Verify information about the Trust they're calling about as shown in the Matrix: Trust EIN, Trust Name, Trust Address, Matter at issue (rejected return or EFTPS validation).

**Note:** Secure the name, title, and contact number for that employee (annotate this in the case).

*Additional Taxpayer Authentication (+2 add)
Spouse's Date of Birth (DOB)/TIN
Children's DOB
Income or tax due on return
Employer on W-2(s)
Financial institution on Form 1099
Number of exemptions
Fiscal Year Month (Business)
Entity Creation Date (Business)
Filing Requirements (Business)

*Additional Taxpayer Authentication (+2 add)
Any other verifiable items from the return/account

Figure 3.42.7-22 Additional Items (+2 add)

3.42.7.14.5.5

(10-01-2018)

**Authentication/  
Authorization for  
Foreign Account Tax  
Compliance Act (FATCA)  
Online Registration  
System**

- (1) Assistors may receive calls/emails from a Responsible Officer (RO), Point of Contact (POC) or Power of Attorney (POA) about their FATCA ID, Access Code, and registration questions which includes inquiries of Renewal of the Foreign Financial Institution (FFI) agreement and Certification process.

**Note:** There are different authentication probes due to the sensitivity of the **Access Code**. Additionally, the Temporary Access Code will never be given via email.

- (2) The information must match with the information input by the RO or POC in the FATCA Online Registration System. You are verifying the RO or POC information based on the FATCA Online Registration System.

**Note:** You will use the FATCA Employee User Portal to verify the items listed.

- (3) The required authentication probes for **Forgotten FATCA ID and registration status**, including Renewal of the Foreign Financial Institution (FFI) agreement and Certification process are:

- Financial institution legal name
- Name of the RO, POC inquiring
- FATCA Role - RO, POC
- RO or POC email address

- (4) The required authentication probes for a **temporary Access Code** are:

- Financial institution legal name
- Name of the RO, POC inquiring
- FATCA Role - RO, POC
- RO or POC email address
- RO or POC business address **or** the business phone number

- (5) FATCA Roles are defined below:

- A RO is an individual appointed by the FFI in the FATCA Online Registration System.
- A POC is an individual in the FATCA Online Registration System that the RO choose to receive FATCA information and take other FATCA-related actions on behalf of the FFI.



3.42.7.14.5.6  
(09-15-2021)

**Authentication/  
Authorization for FATCA  
Qualified Intermediary  
(QI), Withholding  
Foreign Partnership  
(WP), and Withholding  
Foreign Trust (WT)**

- (1) The Qualified Intermediary (QI)/ Withholding Foreign Partnership (WP)/ Withholding Foreign Trust (WT) Application Online System (referred to as QI/ WP/WT system), is a secure web-based platform that enables users to apply to become a QI, WP, or WT, renew or end an existing QI, WP, or WT agreement, and manage their QI, WP, or WT information.
- (2) Majority of inquiries can be addressed by providing general information. However, there may be times when the response will require FATCA QI System account information (e.g., Who is the POA listed on the account?).
- (3) The required authentication probes for providing help with account information located in the FATCA QI System are:
  - Entity Legal Name
  - Name of Responsible Officer (RO), Contact Person (CP) or Power(s) of Attorney (POA) inquiring
  - Their role (RO, CP or POA)
  - Their email address (RO, CP or POA)
  - Their business phone (RO, CP or POA)

**Note:** If the caller is unable to match one of the items above including Entity Legal Name, the Entity ID may be asked as an additional probe.

3.42.7.14.5.7  
(05-17-2023)

**Authentication/  
Authorization for Secure  
Access Digital Identity  
(SADI)**

- (1) Authentication is required for requests to restrict or un-restrict on SADI Admin Console.
- (2) The following information must be obtained and verified from callers for 990-N accounts registering through SADI:
  - Name
  - E-mail Address
- (3) The required authentication probes for restricting a SADI account are:
  - Name as it appears on the CP 303
  - Address as it appears on the CP 303

**Note:** If the customer doesn't have the CP 303, assistors must access IDRS command codes NAMES and INOLES to verify the required information.

- (4) If the customer requests their account be un-restricted, you must conduct high-risk authentication (HRA), which is a two-step process. You must follow guidance in IRM 3.42.7.14.5.4 for individuals. The required authentication probes are:
  - SSN/TIN
  - Name as it appears on the return (including spouse if applicable)
  - Address
  - Filing Status
  - Date of Birth (DOB)
  - Two more items from the taxpayer's return or account.

**Note:** Assistor's must use IDRS command code IRPTR to complete high-risk authentication. If no information is available in IRPTR, verify two more items from the taxpayers return or account.

- (5) Use the Additional Authentication chart below when verifying two or more additional items from the taxpayer's return or account.

Additional Authentication Probes
Spouse's TIN or date of birth
Child's/children's date(s) of birth
Amount of income reported on the last return or tax due on return
Employers shown on taxpayer's Forms W-2
Financial institutions from taxpayer's Forms 1099-INT or Forms 1099-DIV
Number of exemptions claimed on last return or on return in question
Any other verifiable items from the return/account

**Figure 3.42.7-23 Additional Authentication Probes**

3.42.7.14.5.8  
(10-01-2023)

**Authentication/Authorization  
for Information Returns  
Intake System (IRIS)**

- (1) The Information Returns Intake System (IRIS) is comprised of a Taxpayer Portal that is a modernized platform that provides a no cost online method for customers to electronically file information returns and automatic extensions of time to file. The Taxpayer Portal allows the customer to enter data to create forms by either keying in the information or uploading a comma-separated value file. This portal was created because of Taxpayer First Act (TFA) legislative provision Section 2102, which requires IRS to develop an internet portal by January 1, 2023. IRIS also supports an Application to Application (A2A) platform to support larger filers and software developers.
- (2) All Software Developers, transmitters and issuers who file or create software for the electronic filing of Information Returns Intake System (IRIS) are required to have an IRIS Transmitter Control Code (TCC) to file forms through the IRIS system. Customers may call regarding inquiries on an IRIS TCC including:
- TIN Mismatch Problems
  - Status of a TCC
  - Forgotten TCC

**Note:** Responsible Officials (RO), Authorized Delegate (AD) and Contacts must create an account using the current authentication platform. The RO must complete the IRIS Application for TCC. You may receive inquiries that overlap between Secure Access Digital Identity (SADI) and IRIS TCC inquiries. Follow authentication probes for both products if not previously obtained and verified. Authenticate the caller by obtaining and verifying the required probes located at IRM 3.42.7.14.5.7, Authentication/Authorization for Secure Access Digital Identity (SADI).

- (3) Authenticate the customer by obtaining a satisfactory response to following required probes and verifying the customer's response to the probes.
- TCC or TIN (EIN or SSN)
  - Legal Name or Doing Business As name, if applicable
  - Responsible Official or Contact listed on the application

**Note:** You must ask two additional authentication probes when the company name the customer provides differs from our records. Refer to IRM 3.42.7.14.5.4, Authentication/Authorization for SAM, EFTPS and Business Online e-file (e.g., Large Taxpayers).

- (4) If the caller isn't the Responsible Official, Authorized Delegate (AD) or Contact, authenticate the caller following IRM 3.42.7.14.5.4, Authentication/Authorization for SAM, EFTPS and Business Online e-file (e.g., Large Taxpayers), or IRM 3.42.7.14.5.9, Disclosure Cross-References.

**Note:** If there is no IRIS Application on file, authenticate the caller (Responsible Official, Authorized Delegate, Contact, or authorized person per business entity) before disclosing there is no IRIS application on file. Refer to IRM 3.42.7.14.5.4, Authentication/Authorization for SAM, EFTPS and Business Online e-file (e.g., Large Taxpayers), for the required individual or business probes.

3.42.7.14.5.8.1  
(02-01-2023)  
**Authentication/  
Authorization for  
Information Returns  
Intake System (IRIS)  
Production**

- (1) When providing general information (no access to EUP or IRIS CSR), authentication/authorization isn't required.
- (2) For inquiries on transmission status (Accepted, Rejected, Accepted with Errors, and Processing) or any information contained in the Acknowledgement (e.g., error code for a specific record ID), authenticate the transmitter/issuer by obtaining and verifying the following about the transmitter/issuer:
  - TCC or EIN (transmitter/issuer).
  - Legal Name or Doing Business As (DBA) name if applicable.
  - Establish the customer's association with the company. The customer is required to be associated with the company in some capacity.
- (3) If you are providing data from the information returns (e.g., Line 5 is blank on your record or Line 5 states John Doe, etc.), you must obtain and verify information from the information return submission in addition to the probes above. Obtain and verify the following:
  - TIN (EIN or SSN on information returns in question)
  - Name (Issuer or Recipient on the information return in question)
- (4) Utilize the following systems to verify the Authentication/Authorization probes obtained:
  - Employee User Portal (EUP) IRIS Application for TCC
  - IRIS Customer Service Representative Portal (IRIS CSRP)

3.42.7.14.5.9  
(04-18-2018)  
**Disclosure  
Cross-References**

- (1) The previous sections are targeted at products and services supported by EPSS. However, you must refer to the following IRM sections for complete guidance on **Authentication** and **Authorization**.
  - IRM 11.3.2, Disclosure to Persons with a Material Interest
  - IRM 11.3.2.4, Persons Who May Have Access to Returns and Return Information Pursuant to IRC 6103(e)
  - IRM 21.1.3.2, General Disclosure Guidelines
  - IRM 21.1.3.2.1, Disclosure Definition
  - IRM 21.1.3.2.2, Authorized and Unauthorized Disclosures
  - IRM 21.1.3.2.3, Required Taxpayer Authentication

- IRM 21.1.3.2.4, Additional Taxpayer Authentication
- IRM 21.1.3.3, Third-Party (POA/TIA/F706) Authentication
- IRM 21.1.3.3.1, Third-Party Designee Authentication
- IRM 21.1.3.3.2, Oral Disclosure Consent/Oral TIA (Paperless F8821)
- IRM 21.1.3.4, Other Third-Party Inquiries
- IRM 21.1.3.5, Reporting Agents File (RAF) and Form 8655, Reporting Agent Authorization
- IRM 21.1.3.7, Requests from Employees of Business Entities
- IRM 21.1.3.8, Inquiries From IRS Employees
- IRM 21.1.3.9, Mailing and Faxing Tax Account Information
- IRM 21.2.1.56, Deaf/Hard of Hearing (DHOH) Callers and TTY/TDD Equipment

3.42.7.14.6  
(10-01-2023)

#### Transferring Calls and Interactions/Incidents

- (1) With Cisco Finesse Application, calls aren't transferred to a **site**; they'll be transferred to an **application**. Similarly, Interaction/Incidents aren't transferred to a **site**; they're transferred to a **Provider Group** in EHSS.
- (2) **Don't** transfer calls using an outside line.
- (3) Callers must be verbally referred to the appropriate IRS toll-free number by the assistor.

3.42.7.14.6.1  
(10-01-2023)

#### Transferring Calls

- (1) Occasionally, assistors receive phone calls from customers who need help with topics supported by different operations in EPSS. Don't transfer calls between TSO and e-help Desk toll-free lines unless one of the exceptions in (2) below applies. Instead, document the Interaction accordingly and give the customer the correct phone number:
  - (866) 455-7438 TSO/FIRE toll-free number
  - (866) 937-4130 ACA/FATCA/IRIS Electronic Filing toll-free number
  - (866) 255-0654 e-help Desk toll-free number
- (2) Exceptions:
  - If you receive a call on any e-help phone application and it concerns the ACA Application for a TCC or ACA Information Return filing issue/question, provide the correct phone number (866-937-4130) and transfer the call to the ACA product line (1747).
  - If you receive a call on any e-help phone application and it concerns the IRIS Application for a TCC or IRIS information return filing issue/question, provide the correct phone number (866-937-4130) and transfer the call to the IRIS product line (1741).
  - If you receive a FATCA Registration call in TSO, provide the correct phone number (866-255-0654) and transfer the call to the correct e-help FATCA product line (1725).
  - If you receive a FATCA Error Notification call in e-help, provide the correct phone number (866-937-4130) or (470-769-5100) for International callers and transfer the call to the correct FATCA product line (1749).
- (3) **Always probe the customer and decide if a transfer is permitted.** Don't simply transfer the call when a customer makes a request. Verify the call must be transferred.

- (4) The chart below shows e-help and TSO phone applications with corresponding transfer extensions.

**Note:** Do not transfer calls outside the hours of operation which can be found in IRM 3.42.7.2.1 Hours of Operation. Provide the customer with the hours of operation and the toll-free number to call back.

**Note:** If the extension is not listed in the 'Agent Transfer List', you can direct dial by placing '41' in front of the 4-digit transfer extension.

Application Name	Application Number	Transfer Extensions
Customer Survey		5001
AP_EH_eAuth_EN	704	1704
AP_EH_eAuth_SP	705	1705
AP_EH_IMF_EN	711	1711
AP_EH_IMF_SP	712	1712
AP_EH_1041_1065_EN	713	1713
AP_EH_1041_1065_SP	714	1714
AP_EH_94X_EN	715	1715
AP_EH_94X_SP	716	1716
AP_EH_1120_990_EN	717	1717
AP_EH_1120_990_SP	718	1718
AP_EH_App_EN	719	1719
AP_EH_App_SP	720	1720
AP_EH_Suit_EN	721	1721
AP_EH_Suit_SP	722	1722
AP_EH_TIN Matching_EN	723	1723
AP_EH_TIN Matching_SP	724	1724
AP_EH_FATCA_EN	725	1725
AP_EH_FATCA_SP	726	1726
AP_EH_TDS_EN	727	1727
AP_EH_TDSSP	728	1728
AP_EH_CCR_EN	729	1729
AP_EH_CCR_SP	730	1730
AP_EH_EFTPS_EN	731	1731
AP_EH_EFTPS_SP	732	1732
AP_EH_EXCISE_EN	733	1733

Application Name	Application Number	Transfer Extensions
AP_EH_EXCISE_SP	734	1734
AP_EH_Acceptance_EN	735	1735
AP_EH_Acceptance_SP	736	1736
AP_EH_Level 2_EN	737	1737
AP ACA IRIS EN	741	1741
AP ACA IRIS SP	742	1742
AP ACA IRIS E-file EN	743	1743
AP_ACA_IR_EN	747	1747
AP_ACA_Filing Sup_EN	749	1749
AP ACA IRIS e-File SP	751	1751
AP_IRB_Info_RT_NT_EN	811	1811
AP_IRB_Elec_Filing_EN	812	1812
AP_IRB_Apps_Proc_EN	813	1813
AP_IRB_Elec_Data_L2_EN	814	1814
AP_IRB_Cust_Serv_L2_EN	815	1815
AP_IRB_Spec_Proj_EN	816	1816
AP_IRB_QCS_Level2_EN	817	1817

Figure 3.42.7-24 Transfer Extensions

3.42.7.14.6.1.1  
(10-01-2018)

#### Call Transfer Basics

(1) Always inform the caller that you are transferring their call.

**Note:** Transfers no longer receive Queue priority.

(2) Use the following steps **to transfer softphone calls to another application:**

1. Select the Transfer button (The Transfer drop-down box appears).
2. Enter the right extension or select the extension from the drop-down menu.
3. Select Transfer.
4. Select the Ready button for the next call.

**Note:** Outgoing calls can't be transferred using the above procedures. Document the case appropriately and transfer the case to the correct provider group.

(3) Use the following procedures **to receive a transferred call:**

1. Depress OUTSIDE LINE key. Receive the call.
2. Open an Interaction/Incident.
3. Follow existing procedures for working/closing/transferring the Interaction/Incident.

3.42.7.14.6.2  
(10-01-2022)

### Escalating/Transferring Interactions

- (1) Follow guidance in IRM 3.42.7.9.1 Relate Interactions if an open Whiteboard exists.
- (2) **Don't open an Interaction if you are transferring a call.** Note the guidelines and exceptions to this rule in the figure below. This chart shows various scenarios that illustrate EPSS call/case transfer procedures:

If ...	Then ...
The caller selected an <b>incorrect menu prompt</b>	<ol style="list-style-type: none"> <li>1. Don't open an Interaction.</li> <li>2. Explain to the caller that they've selected an incorrect menu prompt.</li> <li>3. Ask the caller to wait while you transfer them to the correct application.</li> <li>4. Transfer the <b>call</b>.</li> </ol>
The caller selected the correct menu prompt but <b>needs further help on another application</b>	<ol style="list-style-type: none"> <li>1. Open an Interaction.</li> <li>2. Resolve the customer's issue for that product.</li> <li>3. Explain to the caller that you've helped them as much as you are able.</li> <li>4. Close the Interaction.</li> <li>5. Ask the caller to wait while you transfer them to necessary application.</li> <li>6. Transfer the <b>call</b> to the Cisco Finesse Application.</li> </ol>
The caller <b>needs further help from the e-Services Level 2 Provider Group</b>	<ol style="list-style-type: none"> <li>1. Open an Interaction.</li> <li>2. Make sure the Interaction description follows IRM 3.42.7.6.8.1, Writing Descriptions for Level 2.</li> <li>3. Inform the caller that the case has to be escalated for more technical support and someone from Level 2 will call back no later than the next business day.</li> <li>4. Escalate the Interaction to the e-services Technical Level 2 Provider Group.</li> <li>5. Give the caller the Incident number.</li> </ol>
The caller <b>needs further help from a Level 2 Provider Group (other than e-services Level 2)</b>	<ol style="list-style-type: none"> <li>1. Open an Interaction.</li> </ol> <p><b>Note:</b> Follow IRM 3.42.7.6.8.1, Writing Descriptions for Level 2 for Interaction description.</p> <ol style="list-style-type: none"> <li>2. Explain to the caller that you've helped them as much as you are able.</li> <li>3. Tell the caller you must elevate their case to Level 2 and that someone will call them within two hours.</li> <li>4. Request that the customer call the help desk again if they don't receive a call from Level 2 within two hours.</li> <li>5. Escalate the Interaction to the right Level 2 area by selecting the right Provider (Assignment) Group.</li> <li>6. Give the caller the Incident number.</li> </ol>
The caller calls EPSS again because they <b>haven't heard from Level 2 (other than e-Services Level 2) within two hours</b>	<ol style="list-style-type: none"> <li>1. Retrieve the Incident.</li> <li>2. Document the call in the Activities section.</li> <li>3. Review the Activity log.</li> <li>4. If updated, give the caller the information.</li> <li>5. If not updated, inform the caller that you'll research the Incident and someone will call them back.</li> <li>6. Refer to your manager or lead for resolution.</li> </ol>



If ...	Then ...
The caller calls EPSS again because although they've been contacted by Level 2, their <b>issue is still not resolved and the incident is open.</b>	<ol style="list-style-type: none"> <li>1. Retrieve the Incident.</li> <li>2. Document the call in the activities section.</li> <li>3. Review the Activities log.</li> <li>4. If update give the caller the information.</li> <li>5. Inform the caller that someone from Level 2 will call them back.</li> <li>6. Contact (call or email) the Level 2 employee who's working the Incident and give them an update.</li> <li>7. Ask the Level 2 employee to call the customer back.</li> <li>8. Update the Incident in the activities section.</li> </ol>
The caller reached you incorrectly but <b>doesn't want to be transferred</b>	<ol style="list-style-type: none"> <li>1. Open an Interaction.</li> <li>2. Record the caller's problem thoroughly in the description.</li> <li>3. Escalate the Interaction.</li> <li>4. Assign to the right group for resolution.</li> <li>5. Give the caller the Incident number.</li> </ol>

Figure 3.42.7-25 Transferring Interactions

3.42.7.14.6.2.1  
(09-11-2019)  
**Interaction/Incident  
Transfer Basics**

- (1) To make sure Interactions/Incidents populate in the provider group worklist, the process below **MUST** be followed when an issue needs to be assigned to another provider group to work. Take the following steps when required to transfer the **Interaction**:

- a. Document the case enough so that the individual receiving the case has the required information.
- b. Escalate/reassign the case.
- c. Select the Provider Group (Assignment) as appropriate.
- d. Click Next.

**Note:** Your manager or lead will tell you when to assign a case to a particular individual.

- (2) To receive the case:

1. Assign the case within two hours of receipt (this action is performed by leads or managers). If this time frame isn't met, the system will automatically escalate the problem by issuing an email to the receiving site manager.
2. Work the case within two business days of receipt from leads or managers.
3. Tell the customer of the resolution.

- (3) Always give the case number to the customer in the following instances:

- The call isn't resolved and you must call the customer back or vice versa.
- You must transfer the case to another Provider Group.

**Note:** It isn't necessary to give the customer an Interaction/Incident number for general information calls or other calls resolved on first contact.

3.42.7.14.6.2.2  
(08-24-2012)

**Complaints Regarding  
Transferred Calls**

- (1) Use the following procedures if a complaint is received on a Interaction/ Incident that has been transferred:
  1. Document the time and type of complaint in the Description Field if the Interaction/Incident is still open.
  2. Escalate the Interaction to the receiving site manager by changing the Provider Group (Assignment).

3.42.7.14.6.3  
(08-24-2012)

**Business Continuance**

- (1) Business continuance is defined as any situation that interrupts the normal flow of business and requires a contingency plan. For example, inclement weather at one site may make it difficult for employees to report to work. EPSS resources at other sites will have to be redirected to compensate for the unexpected event. Business continuance procedures primarily impact telephone calls. Take the following steps:
  1. Try to resolve the customer's issue.
  2. Open an Interaction and document the contact.
  3. If unable to resolve the issue, escalate the Interaction to the right Provider Group (Assignment).
  4. Give the caller the Incident number.
- (2) All leads and managers must continually check their worklists during business continuance.

3.42.7.14.7  
(11-20-2020)

**Contacting the  
Customer – Outgoing  
Calls**

- (1) Although EPSS receives calls, at times outgoing calls must be made to resolve customer problems. Every effort must be made to contact the customer to successfully resolve the issue using the supplied telephone number. It is recommended that you use the following script when initiating or returning phone calls: "Hello, my name is Mr. James Beagle of the IRS e-help Desk. My ID number is 00-12345678. May I speak with Mr. John Doe?" Verify that the person to whom you are speaking is the right customer, and determine that the person is authorized to receive the information using the right disclosure guidelines. See IRM 3.42.7.14.5, Authentication and Authorization Guidelines.

**Note:** IRM 3.42.7.5, Introduction to the E-help Support System (EHSS), requires all contacts with customers to be documented in an Interaction. This includes outgoing calls.

**Note:** Outgoing calls can't be transferred/routed to another application. If the caller needs further help, you must create/transfer the Interaction/Incident per IRM 3.42.7.14.6.2.1, Interaction/Incident Transfer Basics.

- (2) Occasionally, assistors can't reach the customer to obtain the required information.
- (3) **If no answer is received**, take the following steps:
  1. Make two attempts per business day for two days.
  2. Document each attempt in the description field of the Interaction/Incident.
  3. Include the date and time the attempt was made.
  4. Include the disposition of that attempt (i.e., ring no answer, busy signal, unable to connect, etc.).
  5. Close the Interaction/Incident after the second unsuccessful attempt on the second business day.

- (4) **If an answering machine picks up**, make sure the greeting on the answering machine or voicemail refers to the customer being contacted or verify the number reached is the one the taxpayer gave for contact purposes, before leaving a message. Take the following steps:

1. Leave the Interaction/Incident number, your name, and a telephone number so the customer can call us back.
2. Make two attempts, one per business day leaving the same message.
3. Document the Interaction/Incident with the date and time the message was left.
4. Close the Interaction/Incident after the second business day.
5. Refer to IRM 3.42.7.3.1, Office Of Disclosure for answering machine and voicemail guidelines.

**Note:** Products and Services Support (PSS) employees may close Incident after one attempt in limited instances when the response is generic in nature.

- (5) **If the caller responds after the Interaction/Incident is closed**, a new Interaction must be created. If, the case number isn't available open a new Interaction.

3.42.7.14.8  
(10-01-2009)  
**International Calls**

- (1) If you need to place an outgoing international call, contact your manager to schedule a time to make the call. The manager will open a ticket with Telecom to arrange for the call to go through during a certain time frame.

3.42.7.14.9  
(09-11-2019)  
**Personal Safety and Calls**

- (1) Although most customers who contact EPSS are congenial, there's the possibility that calls of a threatening nature may be received. If the caller is verbally abusive, whether a threat is made or not, the assistor isn't required to stay on the phone. Tell the caller that you are terminating the call and then hang up. Use the right solution to document the call. For more information, see IRM 21.1.3.10, Accounts Management & Compliance Services Operations, Safety and Security Overview.
- (2) If a customer makes a suicide threat over the telephone, follow the procedures in IRM 21.1.3.12, Suicide Threats.

3.42.7.14.10  
(10-01-2022)  
**Contact Recording**

- (1) Contact Recording is a system that records incoming toll-free telephone contacts for possible subsequent review. When a customer calls the EPSS toll-free number, the customer is notified in both English and Spanish that their call may be monitored or recorded for quality purposes.
- (2) Contact Recording is a tool that records incoming calls for required random review (performance and product). The system provides for screen-capture of 10 percent of all incoming calls. Screen-capture includes case work and any screens that appear on the assistor's workstation during the completion of that call.
- (3) Employees can review the entire conversation and if screens are available, see their on-screen actions during the feedback sessions.
- (4) If the caller indicates that they don't wish to be recorded, the assistor can disable the recording by right clicking the "Agent Initiated Monitoring" icon and selecting "Stop Monitoring" in the taskbar. You won't receive a confirmation

message stating the recording has stopped. There's no need to hit "Stop Monitoring" multiple times. There's no need to select "Start Monitoring" because your next call will record automatically.

**Note:** If you must transfer the caller, tell the caller to restate the request not to be recorded when the transfer is complete.

- (5) If the caller asks to record the call, tell the caller not to record the call. Tell the caller to request a copy of the call under the Freedom of Information Act (FOIA). All FOIA requests must be submitted in writing to:

Public Mailing Address	Internal Mailing Address (IRS use only)
IRS - GLDS Support Services Stop 93A P.O. Box 621506 Atlanta, GA 30362	IRS - GLDS Support Services 4800 Buford Hwy, Stop 93A, Chamblee, GA 30341

**Figure 3.42.7-26 FOIA Mailing Address**

All FOIA requests must include the date, name and identification number of the assistor, and the approximate time of the call. The requests are mailed to the scanning operation in Chamblee, Georgia, a list of the Disclosure Offices are available at <https://portal.ds.irsnet.gov/sites/vl003/Lists/DBasicsContacts/DispItemForm.aspx?ID=4>.

3.42.7.14.11  
(10-01-2023)  
**Customer Satisfaction  
Surveys**

- (1) EPSS Customer Satisfaction Survey is conducted on the telephone through an external automated survey system administered by an outside vendor. A random sampling of customers calling EPSS' toll-free number is used to assess their satisfaction with the services they received.

(2) **Telephone Assistor Responsibilities**

- a. When the call you are assisting has been selected for the Customer Satisfaction Survey, you will be notified the call was selected for the survey by a display on the telephone system. The display will show **Survey: Offer**.

**Note:** You will no longer hear a beep.

**Note:** If the assistor is going to transfer the caller to another number or application for other issues, don't notify the caller of the survey offer and don't tell the next assistor to offer the survey.

- b. Complete the call as usual.
- c. After the call is complete, the employee will read the following script exactly as written: **"This call has been randomly selected for an anonymous IRS improvement survey. It will take under 5 minutes. Would you like to participate in the survey?"**
- d. If the caller declines to participate, thank him/her and terminate the call.
- e. If the caller agrees to take the survey, say: **"Thank you. Please wait while I transfer you."**
- f. If the caller asks any questions about the survey, the assistor will read the following as written:

If the practitioner	Then respond
Expresses concern about how they were selected	"Your call was randomly selected prior to your calling the IRS."
Expresses concern for anonymity	"All information is anonymous. The responses on the questionnaire are not linked to any single individual."
Ask how the information will be used	"The IRS is trying to improve its service to the American public. A first step in this process is to gather reliable information from those who have had contact with the IRS."
Expresses concern for reprisal	"You will not be identified or penalized whether or not you decide to participate."
Asks to be called back later	"Because you would be transferred into an automated survey, we would be unable to call you back later. This is the only opportunity we have to survey you."

Figure 3.42.7-27 Survey Questions

- g. The employee will then proceed to transfer the call to the automated survey.

(3) For customers agreeing to take the survey, the assistor will do the following:

- Press "OUTSIDE LINE" on the teleset or UniphiConnect software
- Dial the appropriate speed dial number for the site listed below

**Note:** Sites that have the Infrastructure Upgrade Project (IUP) numbers must use the four-digit number, **5001**, to transfer customers to the survey.

- Press "ENTER", then

**When you hear, "Press the star key when you are ready to take the survey"**

- Press "TRANSFER" to connect the customer to the survey. Then hang up.

(4) The speed dial numbers are as follows:

**Note:** Sites that have the IUP numbers must use the four-digit number, **5001**, to transfer customers to the survey.

Site	Speed Dial Number
Andover	355

Site	Speed Dial Number
Atlanta	355
Austin	355
Cincinnati	355
Ogden	355

- (5) If there are problems with transferring the call, the assistor will apologize to the caller and report the issue to their project lead. The lead will elevate all issues to the vendor for investigation.

**Note:** Once connected, the survey system will instruct the customer, “**Press the star key when you are ready to take the survey**”. Remember, this is for the customer to press the star, not for the assistor.

3.42.7.15  
(09-11-2019)  
**Miscellaneous EPSS  
Procedures**

- (1) EPSS has set up a standardization of work processes to supply users of the IRS’s electronic products superior customer service. Details of miscellaneous work processes follow.

3.42.7.15.1  
(10-01-2015)  
**Change Request  
Procedures**

- (1) Change Request (CR) procedures have been set up to define the process, roles, responsibilities and approval path required to make changes in EHSS. See IRM 1.4.18.8.5, EHSS Change Control Board, for more information.

3.42.7.15.2  
(10-01-2013)  
**Reporting System  
Problems**

- (1) When EHSS, e-Services, FIRE or one of the other systems used by the e-help Desk or TSO is experiencing a problem, users must inform the manager or lead of the problem. The manager/lead will issue an email to the right system personnel. Refer to the Reporting System Issues Job Aid [http://serp.enterprise.irs.gov/databases/portals.dr/epss/jobaid.dr/epss\\_jobaid.toc.htm](http://serp.enterprise.irs.gov/databases/portals.dr/epss/jobaid.dr/epss_jobaid.toc.htm) located on the EPSS SERP Portal for the required actions.

3.42.7.15.2.1  
(05-17-2023)  
**System Downtime  
Procedures**

- (1) When **EHSS** is down, an experienced assistor can discuss the customer’s issue without having access to solutions **by researching IRMs and or publications**.

**Note:** During a period of EHSS downtime, you may transfer the call if it came in on the wrong application or if you **know** the solution requires the transfer (i.e., IFS, FS, CSS, etc.) for resolution. **Don’t transfer the call because EHSS is down and you can’t help the caller with their issue.**

- (2) If EHSS is down and you can’t help the customer at that time, log the information and tell the customer to try again later. Work Interactions/Incident in the following manner during EHSS Downtime:
- Manually record data about the call.
  - EHSS down less than four (4) hours, enter the recorded data into EHSS once available. In the description, notate EHSS was down.
  - EHSS down for four (4) hours or more don’t enter the data into EHSS if the customer’s issue has been resolved. If the issue wasn’t resolved and

needs to be referred to Level 2, escalate the Interaction and assign it to the right provider group. In the description, notate EHSS was down.

**Note:** Most problems won't last more than four hours. Gaps in the customer history mustn't occur.

(3) In the event assistors can't access customer information because a system other than EHSS is unavailable (e.g., EUP), do the following:

1. Record pertinent customer information in an Interaction.
2. Explain to the customer that you can't access the requested data or perform the requested research because of a temporary system outage.
3. Offer to respond to the customer by email when the system becomes available.

**Exception:** Don't offer to email customer when SADI System is unavailable.

If ...	Then ...
The customer would like an email response	<ul style="list-style-type: none"> <li>• Verify the correct email address is listed in the Email field of the Interaction and update if needed.</li> <li>• Select the "Notify on Close By" button.</li> <li>• Level 1 will Escalate Interaction to Incident and give Incident number to customer.</li> <li>• Inform customer they'll receive an email once the item closes and the receipt of the email shows the problem is resolved and they can now access the system.</li> <li>• Assign Incident to site's Lead Provider Group.</li> </ul>
The customer <b>doesn't want</b> an email response	<ul style="list-style-type: none"> <li>• Ask the customer to call back</li> </ul>

4. When only one or two assistors are experiencing downtime with a system, tell the customer to call back. Don't offer to call back or email the customer in this instance.
5. **Apologize for the inconvenience that the outage has caused.**

**Note:** When the system becomes available, the manager or lead will close the incident and an email will automatically be sent to the customer letting them know their case has been closed. A response must be given within two hours of system availability.



3.42.7.15.3  
(10-01-2022)  
**Software Developers  
Contact Procedures**

- (1) Each e-help Desk site will assign assistors to contact the software developers on the previous year's Approved Software Developers List. Take the following actions during initial outgoing contact:
  - a. Open an Incident.
  - b. Inform the software developer that at least two assistors are assigned to them for their testing process.
  - c. Give the software developer the names and tours of duty of the assistors assigned to them (if known).
  - d. Explain the guidelines for using email to the software developer. See IRM 3.42.7.12.2, Email Function.

**Note:** All subsequent contacts (email or phone) are updated in the Activities Section of the original Incident.

**Caution:** Don't use or give your personal IRS (Outlook) email addresses to external customers.

- (2) Refer to Publication 4164, Modernized e-File Guide for Software Developers and Transmitters, and IRM 3.42.5.16.6, Modernized e-File (MeF) Assurance Testing System (ATS) and Communications Testing, for IMF procedures. Refer to Publication 5078, Assurance Testing System (ATS) Guidelines for Modernized e-file (MeF) Business Submissions, IRM 3.42.4.13, Assurance Testing System (ATS) Process, and IRM 3.42.4.13.2, Assurance Testing System (ATS) and Communications Testing Criteria and Dates for BMF procedures.

3.42.7.16  
(09-11-2019)  
**EHSS Level 2**

- (1) Third-party users of e-file, MeF, and e-Services often require more support than can be given by first level assistors. Various complex issues of external users are elevated to Level 2 assistors, analysts, managers and leads. Level 2 Provider Groups include but not limited to:
  - e-Services Level 2
  - 1120 Waiver Level 2
  - 990 Waiver Level 2
  - ACA AIR Technical Level 2
  - MeF Form Type Analysts (e.g., Form 1040, Form 1120, Form 1065, Form 94x and Form 990).
  - FATCA LB&I Analyst
  - Managers and Leads

3.42.7.16.1  
(09-06-2016)  
**E-Services Level 2**

- (1) E-Services Level 2 specialists resolve complex e-Services issues for external customers, work with programmers to fix problems, and conduct testing to make sure system is stable. It is important that proper documentation is completed before escalating Interactions to Level 2. See IRM 3.42.7.6.8.1, Writing Descriptions for Level 2.

**Reminder:** The e-Services Technical Level 2 Provider Group doesn't accept transferred calls.

3.42.7.16.2  
(08-24-2012)  
**Working Level 2  
Incidents**

- (1) When analysts work Incidents that have been elevated to their Provider Group, the status is Open linked.

- (2) Level 2 Provider Groups will work the case and update the Activities section with right actions taken. A solution must be selected to close the Interaction.

**Exhibit 3.42.7-1 (10-01-2023)****Organization, Function, and Program (OFP) Codes (Phones and email)**

Function	Program	Title
750	12760	BMF email
750	33220	FATCA email
750	40010	ID Theft Research
750	42720	1040 PATS /ATS
750	42730	E-help Desk all <b>incoming</b> Telephone calls
750	42731	E-help Desk all <b>outgoing</b> Telephone calls (associated with incoming calls)
750	42732	EHSS cases (EHSS down)
750	42760	IMF email
750	42761	Free Fillable Forms email
750	42770	Preventive Maintenance; reviewing IRMs, Publications, EPSS Communications
760	84340	Fingerprint card (FPC) Received

Function	Program	Title (TSO Programs)
750	12730	CSS/FS/IFS Incoming Calls
750	12731	CSS OUT
750	12732	FS OUT
750	12733	IFS OUT
750	12760	email (FIRE@irs.gov or MCCIRP@irs.gov)
750	12800	Processing - (FIRE/AWAX)
750	12810	Processing - (Paper Waivers) Form 8508
750	12850	Additional TCCs and Updates
750	12853	Acceptance Criteria
750	12860	IRIS Acceptability Criteria
750	12870	Research (Penalty Research Form, Underreporting, CP 2000, Form 13460, Form 8647, missing Form 4804, and misrouted mail)
750	12880	IRIS Software Testing
750	12890	Processing (FIRE/Daily Reports)
750	42770	Preventive Maintenance; reviewing IRMs, Publications, EPSS Communications
750	84381	Paper Form 4423

**Exhibit 3.42.7-2 (10-01-2023)****E-help Organization, Function, and Program (OFP) Codes (Paper)**

<b>Function</b>	<b>Program</b>	<b>Title (AN, AT, AU, CIN, and OG Programs)</b>
750	11521	Form 1120 MeF Waivers
750	12252	Form 1065 Waivers
750	12260	Form 1120/ Form 1065/ Form 1041/ Form 990/ETEC/BMF ATS
750	12910	Form 8453-CORP
750	12920	Form 94x Binary Form 8453-EMP, Form 8879-EMP
750	12930	Form 8453-FE US Estate or Trust Income, Form 8879
750	12940	Form 8453-P/PE/PE-B Partnership
750	13311	990 MeF Waiver
750	13910	Form 8453 EO (990 Binary)
750	42710	Online e-File application EFIN and zip codes, undelivered passwords acceptance and clean up letters.
750	42715	CPA Credentials/Proofs/Fingerprint Cards
750	42717	Terms of Agreement/Application/Resubmission Required
750	42720	Form 1040 IMF ATS
750	42750	Initial Worklist/Appeals
750	42751	Continuous Appeals/Transcripts/Recheck List
750	42753	Second Line Review (Suitability letters)
750	42754	Adjudication
750	42755	Compromised EFIN
750	42900	Form 8453/8879
760	11270	Form 94x LOA (Letter of Application)
760	11271	Form 94x PIN SoR
760	42711	AEF / Fingerprint Cards
760	42712	Accurint Checks
760	42713	Return of FPC
760	42780	Electronic Filing Waiver

**Exhibit 3.42.7-3 (10-01-2023)**  
**Overhead Programs**

<b>FUNCTION</b>	<b>PROGRAM</b>	<b>TITLE (OVERHEAD PROGRAMS)</b>
800	51080	Course Development (Outside Support Service ORG)
990	51090	Course Development (IRM and Outside Support Service)
990	57910	Public Affairs Office Related
990	59100	Management and Supervision
990	59110	Work Leader/Senior/Lead
990	59120	Clerical Support for Management
990	59130	Analyst
990	59210	Instructing Training which includes: <ul style="list-style-type: none"> <li>• Preparing to teach, instructing technical training</li> <li>• Trainee counseling/eval technical training</li> <li>• Technical course instructing</li> <li>• Training Coordinator, coaching on-the-job training</li> </ul>
990	59221	Read time
990	59222	Recurring Technical Training/Meeting
990	59250	Attending Technical Training which includes: <ul style="list-style-type: none"> <li>• Tech classroom training</li> <li>• Individual training, receiving on-the-job training*</li> <li>• Meetings concerning handbook/procedural changes</li> </ul>
990	59270	Attending supervisory and interfunctional training
990	59300	Administrative program which includes: <ul style="list-style-type: none"> <li>• Employee Satisfaction Survey</li> <li>• Presenting award</li> <li>• Meetings for administrative announcements</li> <li>• Charity and health fund drives</li> <li>• Orientation of new employees</li> <li>• Employee's time spent during counseling sessions</li> <li>• General office moves</li> <li>• Employee time union related issues</li> <li>• Time spent at the health unit</li> <li>• Job interviewee time inside/outside SC</li> <li>• Tour guides</li> <li>• Testifying in court cases regarding IRS</li> </ul>
990	59310	System Downtime**
990	59316	Idle time due to HAZMAT
990	59320	Break time
990	59330	FORM 3081 preparing and inputting
990	59370	Computer Downtime**

**Exhibit 3.42.7-3 (Cont. 1) (10-01-2023)**  
**Overhead Programs**

<b>FUNCTION</b>	<b>PROGRAM</b>	<b>TITLE (OVERHEAD PROGRAMS)</b>
990	59371	IT Help Desk Downtime**
990	59390	Administering the HAZMAT Program
990	59391	FIT Testing gloves and mask
990	59392	HAZMAT Safety briefing conducted by unit managers
990	59501	Annual leave
990	59502	Sick leave
990	59503	Holiday leave
990	59504	Emergency military leave (military papers must specifically state "EMERGENCY")
990	59505	FECA (on-the-job injury) for posting continuation of pay (COP) and MISC ADM leave
990	59506	Regular military leave
990	59507	Restored annual leave
990	59508	Home leave (annual leave earned overseas)
990	59509	Use of Leave Share/Leave Bank time
990	59511	Service Center (SC) Shutdown Inclement Weather
990	59512	SC Shutdown other building closure
990	59521	FMLA annual leave
990	59522	FMLA sick leave
990	59525	FMLA restored annual leave
990	59527	Sick leave-general family care bereavement (SLGF BER)
990	59528	Sick leave-general family care medical (SLGF MED)
990	59531	Overtime for FLSA employee travel on NW days during regular work hours and did not perform work
990	59532	Overtime for FLSA employee travel time work performed outside of regular duty hours
990	59533	Overtime for NON-FLSA employee performed work outside of regular duty hours
990	59540	Time off award taken
990	59561	ADMIN/ER - conduct based disciplinary or adverse actions
990	59562	Benefits - including health, retirement, and financial counseling
990	59563	Volunteer activities
990	59564	Approved individual development plan/self directed training

**Exhibit 3.42.7-3 (Cont. 2) (10-01-2023)**  
**Overhead Programs**

<b>FUNCTION</b>	<b>PROGRAM</b>	<b>TITLE (OVERHEAD PROGRAMS)</b>
990	59565	Jury duty - summons for jury duty only
990	59566	ADM leave miscellaneous - covers ADM leave not identified under 5956X AND 5957X
990	59567	Voting
990	59568	Blood donation
990	59571	FECA annual leave (on-the-job injury)
990	59572	FECA sick leave (on-the-job injury)
990	59573	Relocation (when approved by controller)
990	59574	OPM examination
990	59575	Bone marrow/organ donor
990	59576	FECA restored annual leave (on-the-job injury) - contact WCC for approval and procedures
990	59577	Local holiday (not national holiday)
990	59579	Leave share
990	59811	LWOP for on board employees only
990	59812	LWOP for family medical leave circumstances
990	59813	LWOP as a result of on-the-job injury - after claim is accepted by OWCP
990	59815	LWOP for seasonal employees on furlough - only needed until SF-52 is posted
990	59821	COMP other than religious
990	59825	COMP for religious purposes
990	59831	Flexi-tour credit hours taken
990	59841	Unapproved leave without pay
990	59845	AWOL due to suspension action
990	84381	Affordable Care Act (ACA)
990	84810	TEPS training
990	85200	Leadership Development training
990	85201	Continuing Professional Education
990	85202	Executive Readiness
990	85203	Frontline Leader Readiness
990	85204	Expansion Managers' training



**Exhibit 3.42.7-3 (Cont. 3) (10-01-2023)****Overhead Programs**

<b>FUNCTION</b>	<b>PROGRAM</b>	<b>TITLE (OVERHEAD PROGRAMS)</b>
990	85205	Senior Leader Readiness
990	85206	Coaching Strategy
990	85207	Functional Management training
990	85208	Skillsoft
990	85240	All other mandated training not listed below
990	85241	Mandatory briefings/mandatory performance training
990	85242	Balanced measures training
990	85243	1203 training
990	85244	1204 training
990	85248	Facilitator time for mandated training
990	85249	Preparation time for mandated training
990	85250	Self assessment preparation
990	85280	Attending SFA bargaining
990	85290	Attending SFA non-bargaining
<p><b>Note:</b> * Whenever live work is used, trainee time will be charged to the appropriate direct program.</p> <p><b>Note:</b> ** Managerial approval is needed to use.</p>		

**Exhibit 3.42.7-4 (10-01-2023)****Abbreviations**

<b>ACRONYM</b>	<b>MEANING</b>
AC	Area Code
AM	Accounts Management
A2A	Application to Application
COMP	Compare/Miscompare
CONT	Contact
COPA	Certifications of Pre-Existing Accounts
ERO	Electronic Return Originator
ESAM	External Services Authorization Management
FIRE	Filing Information Returns Electronically
FPC	Fingerprint Card
HRA	High-Risk Authentication
ICMM	International Compliance Management Module
IFA	Internet Filing Application
INFO	Information
IRIS	Information Return Intake System
LTR	Letter
OPR	Office of Personal Responsibility
PUB	Publication
SC	Service Center
SD	Software Developer
TCC	Transmitter Control Code

