



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

4.19.19

DECEMBER 12, 2023

EFFECTIVE DATE

(01-01-2024)

PURPOSE

- (1) This transmits revised IRM 4.19.19, Liability Determination, Campus Examination Telephone Contacts.

SCOPE

- (1) This IRM contains information on procedures and administrative matters relative to Campus Examination telephone contacts.

MATERIAL CHANGES

- (1) IRM 4.19.19.16(2) Other Contact Information, IPU 23U0014 issued 01-03-2023 updated the Cincinnati SB/SE mailing address. IRM 4.19.19.16(4) added phone number for Amended Refund Hotline - Where's My Amended Return (WMAR)
- (2) IRM 4.19.19.16(1), Other Contact Information, IPU 23U0268 issued 02-13-2023, updated Atlanta Exam Contact information.
- (3) IRM 4.19.19.2.3, Controlling the call, updated to provide clarity for controlling the call.
- (4) Editorial changes made throughout the IRM for clarity. Reviewed and updated plain language, grammar, titles, legal reference, IRM references, website addresses, and reorganized content.

EFFECT ON OTHER DOCUMENTS

IRM 4.19.19, dated 01-01-2023 (effective 01-01-2024), is superseded.

AUDIENCE

This IRM is intended for use by both Wage and Investment (W&I) and Small Business/Self-Employed (SB/SE) Campus Examination (Exam).

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4.19.19

Campus Examination Telephone Contacts

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4.19.19.1
(12-11-2019)
Program Scope and Objectives

- (1) **Purpose** - This IRM provides guidance to Correspondence Examination Technicians (CET) responsible for answering the telephones. It contains procedures on how to properly: answer the phone, authenticate the caller, take control of the call, and transfer misrouted calls. Examination employees must provide the best possible service to the public, demonstrate integrity, fairness, and efficiency during all interactions with taxpayers. (See <http://irm.web.irs.gov/Part1/Chapter2/Section1/IRM1.2.1.aspx#1.2.1.2.36>).
- (2) **Audience** - This IRM is intended for use by all Wage & Investment (W&I) and Small Business/Self-Employed (SB/SE) Campus Examination Employees that answer taxpayer calls.
- (3) **Policy Owner** - The Director of Refundable Credits Program Management (RCPM) owns the policy information contained in this IRM.
- (4) **Program Owner** - W&I and SB/SE Headquarter Analysts oversee the administration of and updates to the content.
- (5) **Primary Stakeholders**
 - W&I
 - SB/SE
- (6) **Contact Information** To recommend changes or make any other suggestions for this IRM section send an e-mail to the IRM author or utilize the SERP Feedback Application.

4.19.19.1.1
(12-12-2017)
Background

- (1) This IRM provides guidance on answering telephone calls received in campus exam. Tax return information is confidential and can only be disclosed to the taxpayer or an authorized representative. All IRS employees must protect the taxpayer's confidentiality. It is extremely important for Correspondence Examination Technicians to understand and maintain the taxpayer's privacy rights to prevent disclosure to an unauthorized person. Exam employees assist taxpayers, representatives, and other third-party contacts when answering telephone calls. They must perform taxpayer authentication and confirm the caller is an authorized person before disclosing any tax return information.

4.19.19.1.2
(12-12-2017)
Authority

- (1) Exam utilizes the Internal Revenue Code, Regulations, Policy Statements, and Correspondence Examination Policy and Procedures. The IRM has links to the appropriate sources, as necessary.

4.19.19.1.3
(12-12-2017)
Responsibilities

- (1) The Director, Return Integrity & Compliance Services (RICS), is the executive responsible for providing policy and guidance for campus examination employees while ensuring adherence to procedures and enforcing the law with fairness and integrity to all.
- (2) The Director, Refundable Credits Examination Operations (RCEO), reports to the Director, RICS, and oversees campus operations.
- (3) The Program Manager monitors operational performance.
- (4) The Supervisory Financial Technician ensures employees adhere to policy and procedures while enforcing the law with fairness and integrity to all.

- (5) The employees must provide the best possible service to the public and enforce the law with fairness and integrity to all.

4.19.19.1.4
(12-12-2017)
**Program Management
and Review**

- (1) Program Analysis System (PAS) analysts and managers use IRM 4.19.19, Campus Examination Telephone Contacts, Quality Job Aid - Exam Phones, and IRM 21.10.1, Embedded Quality (EQ) Program for Accounts Management, Campus Compliance, Field Assistance, Tax Exempt/Government Entities, Return Integrity and Compliance Services (RICS), and Electronic Products and Services Support, during their review of exam telephone calls. Exam Phones is defined as any call received on the Examination toll-free lines through the telephone system. Additionally, Exam Phones includes outgoing calls and will be included by managers in their review.

4.19.19.1.5
(12-12-2017)
Program Controls

- (1) Exam Phones is a separate product line review in Embedded Quality Review System (EQRS)/National Quality Review System (NQRS) and is reviewed within the Embedded Quality System. Exam Phones are reviewed to measure and improve the quality of responses given to taxpayer/caller inquiries received on the Exam Toll-free lines.
- (2) Examination Campus Quality (CQ) Analysts perform complete, consistent, accurate reviews of Compliance telephone calls. They also perform follow-up actions after the taxpayer hangs up. CQ Phone Quality Analysts review the entire call to identify actions taken. They ensure that appropriate actions are annotated in the work papers and actions taken clearly support the conclusion of the call. CQ Phones Quality analysts complete NQRS Data Collection Instruments (DCI) for each call reviewed. NQRS reviews provide a basis for defect analysis and reporting error trends.
- (3) Examination Campus Quality Phone Specialized Product Review Groups (SPRG) will be measured for Timeliness, Professionalism, Customer Accuracy, Regulatory/Statutory Accuracy and Procedural Accuracy. These are the measures that are available and may be reported under the Balanced Measurement System.

4.19.19.1.6
(08-10-2020)
Acronyms

- (1) Most of the acronyms used by Examination can be found on the acronym database at *Acronym Database*.
- (2) The following table lists some acronyms used in Exam that are on the Reference Net Acronym Database.

Acronym	Definition
CDCC	Child and Dependent Care Credit
CQ	Campus Quality

4.19.19.1.7
(12-12-2017)
Related Resources

- (1) Examination employees must research and use information contained in all reference materials. Other Internal Revenue Manual (IRM) chapters provide information on single topics that pertain to more than one functional group. The following table provides links to some of the most commonly used research resources. For information on other IRMs refer to *IRM Numerical Index*.

Reference	Link
IRM Part 3, Submission Processing	http://publish.no.irs.gov/pubsys/irm/indp03.htm
IRM Part 4, Examining Process	http://publish.no.irs.gov/pubsys/irm/indp04.htm
IRM Part 10, Security, Privacy and Assurance	http://publish.no.irs.gov/pubsys/irm/indp10.htm
IRM Part 11, Disclosure, Communications and Liaison	http://publish.no.irs.gov/pubsys/irm/indp11.htm
IRM Part 21, Customer Account Services	http://publish.no.irs.gov/pubsys/irm/indp21.htm
Part 25, Special Topics	http://publish.no.irs.gov/pubsys/irm/indp25.htm

4.19.19.2
(12-12-2017)
Answering Telephone Calls

- (1) Examination employees will provide quality customer assistance by:
 - a. Identifying the customer's issue and resolving it to the extent possible
 - b. Providing accurate and complete information
 - c. Maintaining professional courtesy
 - d. Controlling the direction of the contact
 - e. Taking ownership of the call
 - f. Making sure that at the end of the call the taxpayer understands why they are being examined and what they need to do next
- (2) Exam Employees must identify themselves at the start of a call by name and badge number. Employees must use their 10-digit Smart ID Badge Number when communicating with taxpayers. Refer to IRM 21.1.1.4, Communication Skills, for more information.
- (3) Request the taxpayer's social security number (SSN) and tax years(s) under examination prior to performing disclosure/authentication process. You must confirm the caller's identity prior to disclosing any account information.

4.19.19.2.1
(06-17-2021)
Authentication

- (1) Integrated Data Retrieval System (IDRS) provides various interfaces (Account Management Services (AMS), Integrated Automation Technologies (IAT), and Quick Pads) that allow users of multiple IRS systems to view history and comments from other systems and access a variety of case processing tools. These tools are used to effectively research or update taxpayer accounts.
- (2) The IAT Disclosure tool is required for completing basic disclosure and taxpayer authentication during calls. Updates to taxpayer contact information during calls will also be completed using the IAT Disclosure tool (Refer to IRM 4.19.13.2.2, Integrated Automation Technologies (IAT) Tools.)

Note: W&I Exam should not use the High-Risk Authentication (HRA) Procedures for additional authentication. Follow IRM 4.19.19.2.1(5) below for additional authentication.

Exception: The IAT Disclosure tool may not provide correct verifying information for taxpayers claiming identity theft or accounts marked with identity theft indicators. Using the tool is not required once that is identified. For identity theft procedures, refer to IRM 4.19.13.28, Campus Exam Identity Theft.

- (3) Before disclosing any tax information, you must be sure you are speaking with the taxpayer or an authorized representative. You must confirm the caller's identity. It may be necessary to ask if the caller is an individual (IMF) taxpayer (primary or secondary), a business (BMF) taxpayer (sole proprietor, partner, or corporate officer), or an authorized third party.

Note: For additional information regarding third party contacts refer to IRM 21.1.3.3, Third-Party (POA/TIA/F706) Authentication and/or IRM 4.19.13.9, Power of Attorney and Other Third-Party Authorizations. Do not proceed with the authentication probes shown below if the caller is an unauthorized third-party. If the caller has information to provide on the taxpayer's behalf, you may accept the information but, do NOT provide any taxpayer account information or input an address change on master file.

- (4) Verify the following:
- Taxpayer Identification Number (e.g., SSN, ITIN, EIN)
 - Name as it appears on the return, including spouse's name on joint filing
 - Current address including city, state, and zip code
 - Date of Birth
- (5) If the caller is unable to pass the disclosure requirements, additional authentication is required. Verify two or more additional items from the list below.
- The filing status on the return under examination
 - The spouse's date of birth
 - The child's/children date(s) of birth
 - The amount of income reported on the last return
 - The amount of tax due on the last return
 - The name of the employer shown on the taxpayer's Form W-2
 - The name of the financial institutions from the taxpayer's Form 1099-INT or Form 1099-DIV
 - The number of exemptions claimed on the last return or the return under examination
 - The name of the preparer
 - The expected refund amount unless computed by the IRS
 - Any other verifiable items from the return/account information
- (6) For taxpayers who filed joint returns but are no longer married or are separated and no longer live at the same address, do not disclose:
- The other spouse's new location, telephone number or new first and/or last name.
 - Any other information about the other spouse's employment, income, or assets other than what was reported on/with the joint return.
- (7) For additional disclosure guidance, see IRM 11.3.2.4.1, Individuals.

4.19.19.2.2
(01-17-2020)
**Researching the
Taxpayer's Account**

- (1) Check the PBC (Primary Business Code) number on Correspondence Examination Automation Support (CEAS) or IDRS Command Code AMDISA to make sure W&I calls are handled by W&I employees and Small Business/ Self Employed (SB/SE) calls are handled by SB/SE employees. Refer to IRM 4.19.19.5, Transfers, for call transfer procedures.
- (2) Check Audit Information Management System (AIMS) Status on CEAS or AMDISA to review the status of the taxpayer's case. See Document 6209, IRS Processing Codes and Information, for AIMS Status Code information.
- (3) Verify the taxpayer's phone number on IDRS for all account related calls in which disclosure verification has occurred. Add or update phone numbers on IDRS and specify the type of number, i.e., home, cell, etc. Input CEAS non-action notes with any revised or new phone number(s). If IDRS is currently unavailable, perform follow-up action when the system is available.

Note: If a new or updated telephone number is obtained during a call where a CEAS action note is required, the phone number can be included in the CEAS action note. See IRM 4.19.19.4.1, CEAS Action Notes, for more information.

4.19.19.2.2.1
(09-02-2021)
**Answering Fast Track
Calls (W&I Only)**

- (1) CETs assigned to the Fast Track application respond to callers who are calling **only** to verify if their documentation has been received and to advise the taxpayer of the current timeframe it is taking the campus to work correspondence. To avoid potential disclosure, **do not attempt to answer technical questions related to the examination.**
- (2) For all calls, identify yourself at the start of the call by name and badge number. Employees must use their 10-digit Smart ID Badge Number. Refer to IRM 21.1.1.4, Communication Skills, for more information.
- (3) Ask the taxpayer if they are calling **only** to verify if we have received their documentation. Follow the procedures in the if/then table below.

If	Then
The taxpayer responds yes	<ul style="list-style-type: none"> Request the taxpayer's social security number (SSN) and tax year(s) then initiate the disclosure/authentication process outlined in IRM 4.19.19.2.1, Authentication. Verify the taxpayer's phone number on IDRS for all account related calls in which disclosure verification has occurred per IRM 4.19.19.2.2, Re-searching the Taxpayers Account. Check CEAS for updates to mail status 54 (below Status 24) or 2498 (status 24) Note: If no CEAS is present, check CC AMDISA to verify case is open in exam (status 10, 22, 24). Use the "Change Variable Date to" column in the Site Variable Worksheet to advise the taxpayer of the estimated timeframe for working correspondence. Also, let the taxpayer know that if additional time is needed to work the correspondence, a letter will be sent with the new estimated timeframe. Refer to IRM 4.19.19.2.3, Controlling the Call, for advising taxpayer of their right to file a petition with Tax Court. Leave a CEAS non-action note indicating the taxpayer called to check if a reply has been received and if applicable, the timeframe to work the correspondence. Note: If the taxpayer provides an update to their address, input a CEAS action note.

If	Then
The taxpayer responds no	<ul style="list-style-type: none"> Explain that this line is only for taxpayers to verify whether their correspondence has been received. Tell the taxpayer that you will transfer them back into the call queue to speak with a representative who can answer additional questions regarding their correspondence and provide an explanation of the audit. Provide the telephone number you are transferring the caller to. Thank the taxpayer and transfer the call back into queue. <p>Note: Don't attempt to answer any questions related to the taxpayer's examination or provide any account related information since disclosure has not been completed.</p>

4.19.19.2.3
(02-28-2023)

Controlling the Call

- (1) To control the direction of the call, keep focused on resolving the taxpayer's issues.

- Target the reason for the call by asking probing questions.
- Explain why the taxpayer is being audited.

Example: First Year Audit: We need you to verify some items claimed on your tax return such as Child Tax Credit, Education Credit, etc.

Example: Recertification Audit: You were previously examined for the same issue(s), and we did not receive documentation verifying that you qualified for the credit(s) claimed i.e., Earned Income Tax Credit.

Note: These examples are not all-inclusive. See IRM 4.19.14.7, Recertification, for recertification project codes.

- Get the necessary facts and avoid or limit non-case related topics, such as weather, sports etc.
- Ensure the caller understands the unagreed issues under examination. Determine if they qualify for the questionable issues. The discussion may result in the caller agreeing they do not qualify for the questionable issues.
- If CEAS notes indicate the taxpayer has called repeatedly asking the same questions, acknowledge the previous calls and information provided and ask if the taxpayer has any new information or questions on this call.

- (2) Make every attempt to satisfy the taxpayer's questions. Give accurate and complete assistance. Use CEAS, IDRS, or Servicewide Electronic Research Program (SERP) to determine the best resolution possible. Thoroughly research all the information on CEAS including a review of previous CEAS notes, Form 4700, Examination Workpapers, and case history.

Note: If the taxpayer's case has AIMS Tracking Code (TC) 6746 or 6697, the case file has been "digitized or partially digitized" by Campus Exam. A "digitized" case will have correspondence or documents from the taxpayer uploaded to the case. Phone assistants can view the digitized taxpayer documentation in the Office Documents section on RGS/CEAS.

- (3) Provide the caller with all information needed to resolve their examination and move the case towards closure.

Note: If documentation is needed to support the audit issue(s), advise the taxpayer the documents can be provided using the Documentation Upload Tool (DUT) at <http://www.irs.gov/examreply>.

(SB/SE only) **If the taxpayer is invited to participate in Taxpayer Digital Communication (TDC) (case will have an TC2020), encourage them to Sign up for TDC, but also provide the DUT link. If the taxpayer is already participating in TDC (TC 2022-2029), advise them to continue submitting their documentation via TDC/Secure Messaging.**

- (4) Explain the next step(s) of the taxpayer's exam and the expected timeframes to reduce unnecessary call backs. (See IRM 4.19.10.1.7.2, Standard Suspense Periods for Correspondence Examination).

Note: If the taxpayer requests an audit reconsideration, refer to IRM 4.13.2.4, Reconsideration Calls Received in Exam Operation.

If there is indication a Statutory Notice has been prepared and will be mailed, alert the taxpayer they will be receiving a Statutory Notice shortly. Explain the Statutory Notice process and advise them of their right to file a petition. Provide instructions to send the information to the address or fax number provided in the letter received.

- (5) Use appropriate hold procedures.
- Only place the caller on hold if researching information that is not readily available, including seeking assistance from your manager or lead.
 - Provide a reason, ask for permission, wait for response, explain the delay, and thank the taxpayer for holding.
 - Avoid office distractions to reduce hold time.
 - Advise the taxpayer of the anticipated hold time.
 - Do not leave taxpayers on hold for an extended time (5 minutes or longer) without checking back to advise them you need additional time.
 - Do not mute calls when research is being conducted; place the caller on hold or continue speaking.
- (6) Solicit an agreement from the taxpayer if it appears they do not qualify for items in question. If the taxpayer has received a report (Form 4549, Report of Income Tax Examination), ask them to sign and return the report and any applicable waivers they may have received. If they fax the signed agreement directly to you, refer to IRM 4.19.19.6, Self-Assign General, to self-assign the case. For faxed signature procedures refer to IRM 4.19.13.11.3, Fax Signatures.

Note: Advise the taxpayer once they sign the report and agree to the adjustment, they will be waiving their right to appeal the assessment in tax court.

- (7) Do not share opinions with the taxpayer about the actions or determinations of other IRS employees or campuses.
- (8) Make sure the taxpayer understands the acceptability of documentation received can only be made by the employee reviewing the case.
- (9) Do not tell the taxpayer to contact their congressional representative if they disagree with the tax laws.
- (10) Employees are expected to avoid creating CEAS action notes by taking ownership of the call and addressing the taxpayer's questions.

Exception: If the case is in status 06 for more than 30 days, there is a frozen refund (-R or P- freeze), and the taxpayer has not received a CP 75A, CP 75C, or Letter 566 series (e.g., Letter 566-S), then create a CEAS action note (see IRM 4.19.19.4.1, CEAS Action Notes, for more information). If an account has not been established on CEAS complete Form 4442/e-4442 and refer to the controlling campus.

- (11) At the end of each call, the employee will ask the taxpayer or authorized representative if they have any questions about what was discussed during the call, except in the following instances:
 - a. The taxpayer or authorized representative indicates they do not have any questions about what was discussed during the call.
 - b. The caller is ONLY requesting a fax number, address, how to make a payment, or other general questions.
 - c. Speaking with an unauthorized representative or third-party.
 - d. No functional information was discussed, and the taxpayer was just transferred to another function.
 - e. All issues are resolved. The employee is required to only state that the case is being closed and ask if the taxpayer has any questions regarding the closure.
 - f. In the event of a system outage and only general guidance is given.
- (12) If a taxpayer indicates a pending hardship or if there are indications the taxpayer meets Taxpayer Advocate Service (TAS) Procedures, complete paper or electronic Form 911 or e-911, Request for Taxpayer Advocate Service Assistance, if resolution cannot be initiated within 24 hours. (Refer to IRM 4.19.13.25, Taxpayer Advocate Service (TAS) Procedures).

Note: Prior to completing Form 911/e-911 review AMS for any active or closed TAS cases. Follow referral procedures in IRM 21.1.3.18, Taxpayer Advocate Service (TAS) Guidelines.

Reminder: The National Taxpayer Advocate toll free number should only be provided as indicated in IRM 21.1.3.18, Taxpayer Advocate Service (TAS) Guidelines.

- (13) Document the pertinent information on CEAS while in talk or on hold mode. All phone contacts must be notated in the case work papers when the case is currently assigned on CEAS to the examiner receiving or making the call. If the case is not assigned to the phone assistor, notate the call in CEAS notes. This allows all employees access to the case information if the taxpayer writes or calls back. (See IRM 4.19.19.4, CEAS Notes.)

- (14) Use the appropriate length of wrap time based on the complexity of the issue. Do not use wrap time to document CEAS notes. The following are instances when wrap time would be appropriate to use, but rarely occur:
 - a. Taxpayer is abusive and the examiner terminates the call.
 - b. Taxpayer states they cannot remain on the phone.
 - c. Unusually lengthy documentation is required for the call.
- (15) If the taxpayer insists on speaking to a manager refer to IRM 4.19.19.2.3.1 , Communicating Taxpayers' Rights When They Disagree with the Examiner's Determination.
- (16) Advise taxpayer that someone will return their call within 5 business days and input a CEAS action note. When the taxpayer requests an immediate return call, the assistor will document specific timeframes and the best contact phone number using a CEAS action note.

4.19.19.2.3.1
(11-01-2018)
**Communicating
Taxpayers' Rights When
They Disagree with the
Examiner's
Determination**

- (1) As IRS employees, we will explain and protect taxpayers' rights throughout the taxpayer's contact with us and make every attempt to resolve the issues in question.
- (2) Once a determination is made based on information the taxpayer submitted to substantiate the issues in question and the taxpayer disagrees:
 - Make every attempt to resolve the issue(s) and ensure the taxpayer understands the determination made by thoroughly explaining how it was reached and why the taxpayer does not qualify for deductions and/or credits as claimed on their return.
 - If they still do not agree, refer the taxpayer to Pub 3498-A, The Examination Process (Audits by Mail) Step 3 Resolving Disagreements, for detailed information on their options and,
 - If the taxpayer requests an informal call with the manager, the manager of the examiner that made the determination based on the documentation provided will make the call back.

Note: Please do not refer live calls to your manager.

Take the following steps.

- Inform the taxpayer that you will refer their request to the manager for an informal conference call back and they can expect a call from the manager within five business days.
- If the case will be updated to Status 24 (pre 90 day) within 14 days, grant up to a 10-business day extension.
- If the case is in Status 24 (90 day), explain the time for the conference does not extend the time to petition Tax Court. Inform the taxpayer we cannot extend the time to petition Tax Court beyond xx/xx/xxxx (Petition Date).
- Document the taxpayer's request for an informal conference call back with the manager, any pertinent information regarding their disagreement received during the call, best time for the callback, and the taxpayer's phone number using the process below in the procedures for managerial call back table.

If	Then
You did not make the determination	<ul style="list-style-type: none"> Input a CEAS action note to notify the assigned group of the managerial call back request. The assigned RGS contact will reassign to the RGS group of the examiner or to the examiner that made the determination for the managerial call back.
You made the determination	<ul style="list-style-type: none"> Document the workpapers with the taxpayers' request for the call back. Review the case to ensure issues and determinations are clearly documented in the workpapers. Notify your manager of the request for managerial call back request via CEAS action note. Deliver the case to your manager to make the call back.

- The manager will review the case, contact the taxpayer, take and/or coordinate necessary follow-up actions on the case with the examiner, and input a CEAS action note or non-action note, as warranted.
- The examiner or an employee of the group that made the determination will update the work papers with the results of the call and final determination.

4.19.19.3
(01-10-2020)

Answering Calls When Systems Are Unavailable

- Phone calls may be received when systems are unavailable. Periodically we experience system outages affecting CEAS, IDRS, and/or Accounts Management System (AMS). In most circumstances, the system(s) is down for a short period of time. You are required to take calls and help to ensure all calls are handled consistently. Always attempt to address and/or resolve the issue(s) with available resources. Even with limited system access, the employee may be able to answer general questions.
- Use the table below to assist the taxpayer when systems are unavailable.

If	Then
IDRS is down: (AMS and IAT tools will not be available)	Research CEAS and available CFOL command codes. Input CEAS note.
AMS is down:	Research IDRS and CEAS. Input CEAS note.
IAT is down:	Research IDRS, AMS and CEAS. Input CEAS note.
CEAS is down:	Research IDRS and AMS or IAT

If	Then
CEAS and IDRS are down:	<ul style="list-style-type: none"> a. Secure the taxpayer's TIN. b. Advise the taxpayer, "We are unable to access all of the information on your account due to system issues. However, I may be able to assist you. What is the nature of your call?" c. Make manual notes of call for input to CEAS when available per IRM 4.19.19.4, CEAS Notes.

4.19.19.4
(11-17-2016)
CEAS Notes

- (1) Examination employees are required to write professional CEAS notes. Examiners must input clear and concise annotations and avoid inappropriate content not relevant to the facts and circumstances of the case.
 - a. Clearly report the information discussed and not merely that the taxpayer called.
 - b. Do not make personal observations.
 - c. Input CEAS notes to all open related years for the same taxpayer to ensure the same information is shared.
 - d. Input CEAS notes immediately. If CEAS is unavailable, complete all notes by close of business the day the system comes back up and/or when the employee returns to duty.
 - e. CEAS notes will include any new telephone numbers provided by the taxpayer during the call and updated on IDRS.
 - f. Phone calls are not required to be input as an IDRS history item unless instructed by special program procedures or campus specifications.

4.19.19.4.1
(01-17-2020)
CEAS Action Notes

- (1) A CEAS action note is the summary of a call or a referral that requires immediate action.
- (2) Employees are expected to avoid creating a CEAS action note by taking ownership of the case and addressing the taxpayer's questions.
- (3) Do not input a CEAS action note on closed or archived CEAS records with Hold Code "X".
- (4) If the address is updated on Master File and the new address does not match the CEAS address, the assigned campus must be notified using an action note. This does not apply to closed or archived CEAS records with Hold Code "X".
- (5) If the taxpayer provides a new or updated phone number during a call where a CEAS action note is required, the new or updated phone number can be included in the action note.

4.19.19.4.2
(11-17-2016)
CEAS Non-Action Note

- (1) A CEAS non-action note is the summary of a call or a referral that does not require a prompt follow up action. In most instances, issues such as **disclosure completed**, general work procedures and comments will not be recorded in a CEAS note.
- (2) Listed below are some situations where non-action notes are appropriate. This list is not all inclusive:
 - a. Request for general Examination information.
 - b. Solicitation of documentation on a potential audit reconsideration case (Status 90).
 - c. Request for fax number.
 - d. Explanation of forms the taxpayer received to be completed.
 - e. Receipt and processing of Form 2848, Power of Attorney and Declaration of Representative.
 - f. When the taxpayer requests a future return call, i.e., after their case is reviewed; include the best time to call and the contact phone number to reach the taxpayer.
 - g. Updates to taxpayer contact information.

4.19.19.5
(11-17-2016)
Transfers

- (1) This subsection describes procedures for transferring calls out and receiving transferred calls into Correspondence Examination.

4.19.19.5.1
(12-07-2018)
Transfers In

- (1) Accounts Management (AM) and Campus Compliance functions can transfer taxpayer calls to Examination that meet the following criteria:
 - a. Accounts with an open audit identified by an Exam Freeze Code (-L), AIMS Status Code is between 10 and 57, and an unreversed TC 420 or TC 424 is on the module.
 - b. Accounts with an open Exam control base indicating there is an open audit reconsideration case.
 - c. Any status code listed in IRM 21.5.10-2 , Audit Information Management System (AIMS) Status Code Guide - Campus Cases, that states to transfer the taxpayer. For more information see IRM 21.5.10.5, W&I Accounts Management Call Transfers to Exam.

4.19.19.5.2
(03-18-2020)
Transfers Out

- (1) There will be times when you need to transfer the call to another area for resolution. Follow the guidelines in this section to properly route the call to the correct area.
- (2) Prior to transferring any call from the Exam toll-free line, the assistor must:
 - a. Ensure all examination issues in your BOD are addressed before transferring to another BOD.

Note: When transferring calls from one Examination Organization to another, all examination issues will not be addressed prior to the transfer.
 - b. Tell the taxpayer they are being transferred, provide the telephone number and, if applicable, what topic to request after the transfer.
- (3) Use the transfer table below to determine the correct transfer number. If you receive a call for a Field or Area Office, tell the taxpayer to call the number on

the letter. Calls cannot be transferred to those offices. If the taxpayer doesn't have their letter, refer the call back to the AM toll-free line for account issues.

To	When Issue is	Use Infrastructure Upgrade Project (IUP) Transfer Number	Hours Of Operation Monday-Friday	Phone Number To Provide
AM Toll-Free line	Tax Law	1001 Note: Transfers are allowed during the filing season only. (For more information seeIRM 21.1.1.3, Customer Service Representative (CSR) Duties	7:00 a.m. - 7:00 p.m. Your Local Time	800-829-1040
AM Toll-Free line	Account Issues (Refunds, Injured Spouse, Penalty and Interest explanation and any Account adjustments other than Exam issues.)	1020 English 1021 Spanish	7:00 a.m. - 7:00 p.m. Your Local Time	800-829-1040
ACS	Balance Due (non-status 22)	1010 English 1011 Spanish	7:00 a.m. - 7:00 p.m. Your Local Time	800-829-0922 Note: If the taxpayer requests an installment agreement recommend that they complete an Online Payment Agreement (OPA) at IRS.gov if they have internet access.

To	When Issue is	Use Infrastructure Upgrade Project (IUP) Transfer Number	Hours Of Operation Monday-Friday	Phone Number To Provide
ACS	Balance Due (status 22)	1075 W&I English 1071 W&I Spanish 1085 SB/SE English 1076 SB/SE Spanish	8:00 a.m.-8:00 p.m. Your Local Time N/A 8:00 a.m.-8:00 p.m. Your Local Time N/A	800-829-7650 (W&I) 800-829-3903 (SB/SE) 800-829-0922 Note: If the taxpayer requests an installment agreement recommend that they complete an Online Payment Agreement (OPA) at IRS.gov if they have internet access.
AUR	All cases with a TC 922 DLN on the account refer to IRM 21.3.1.6.54(2) Status of Individual Master File (IMF) Underreporter Cases, for guidance on which calls can be transferred to AUR.	1841 English 1842 Spanish	7:00 a.m.-8:00 p.m. Your Local Time	800-829-8310
Exam	PBC 190-194	1517 W&I English 1518 W&I Spanish	8:00a.m.-8:00p.m. Your Local Time N/A	866-897-0177 (W&I)
Exam	PBC 295-299	1861 SB/SE English 1862 SB/SE Spanish	6:00 a.m.-9:00 p.m. Central Time	866-897-0161(SB/SE)
Return Integrity Verification Operations (RIVO)	Frivolous Filers	NA	7:00 a.m. to 3:30 p.m. Mountain Standard Time	866-883-0235

To	When Issue is	Use Infrastructure Upgrade Project (IUP) Transfer Number	Hours Of Operation Monday-Friday	Phone Number To Provide
Exam	International Calls Note: SB/SE will review the workpapers and assist the taxpayer. If there is an international issue you are not able to address, leave a CEAS Action Note.			
Exam	Innocent Spouse Caution: Do not confuse innocent spouse with injured spouse. Injured spouse (refund was offset to pay a spouse's separate tax liability, child support, etc.) questions are to be referred to AM.	NA	6:00 a.m. to 2:30 p.m. Central Time	855-851-2009

To	When Issue is	Use Infrastructure Upgrade Project (IUP) Transfer Number	Hours Of Operation Monday-Friday	Phone Number To Provide
SB/SE Examination Employee Transfers ONLY	EXAM SB/SE Employment Tax Non-Filers Exception: Project Code 0453 Cincinnati Campus Assistors refer to the Project Code Search	1867	6:00 a.m.- 3:00 p.m. Central Time	866-897-0161 (SB/SE)
SB/SE Examination Employee Transfers ONLY	EXAM SB/SE National Research Program	1869	6:00 a.m.-6:00 p.m. Central Time	866-897-0161 (SB/SE)

4.19.19.5.2.1
(08-21-2019)
Frivolous Filers

- (1) Frivolous filers are identified as PC 0310 - 0349. Research the project code using the Exam Project Code Search or review the letters issued on CEAS.
- (2) Some frivolous filers are not on AIMS but are identified with a TC 971 Action Code (AC) 089. Instruct the taxpayer to call the toll-free number for Ogden's Frivolous Filer Team according to transfer procedures in IRM 4.19.19.5.2, Transfers Out. Do not try to handle these calls yourself.

4.19.19.6
(12-07-2018)
Self-Assign General

- (1) The Self-Assign function allows the examiner working phone calls to reassign a case from another campus or within their campus inventory.

Note: Refer to IRM 4.19.21.5.1, Self-Assign Uses Other Than Closures, for additional information on when self-assigning cases is allowed.

- (2) Self-Assign will be used by Examination employees to close cases within 48 hours when:
 - a. The phone assistor receives the required information from the taxpayer to close the case such as a signed agreement or information that could result in a no-change.

Note: Do not self-assign a case to override a previous determination based solely on the discussion with the taxpayer and your interpretation of the work paper audit trail notes.

- b. The prior audit was no change, the current audit meets repetitive audit criteria and can be closed without further action. Managerial or technical advisor approval is required before closing Alimony, Tips, QRP, RPP, Non-filers, Schedule C audits, and Recertification cases. See IRM 4.19.13.11.8, Repetitive Audits, for additional information.

Note: Any other use of self-assign for transfers must be coordinated between campuses.

- (3) A non-action note is required if the examiner self-assigns the case. The non-action note must contain enough detailed information to inform the losing campus of the reason for self-assignment.
- (4) After a case has been self-assigned, the gaining examiner must follow normal exam processing in the completion of their work papers.
- (5) Once a case has been self-assigned, it must be retained by the gaining campus through closing. If a case is incorrectly self-assigned and cannot be closed, the work paper must be documented with the reason why a self-assigned case remained open.
- (6) **Manager and/or Coordinator Duties:** Self-Assign reports reflecting the losing and gaining campus are available in CEAS on the 9th or 10th of each month and will contain the self-assign records for the previous month and must be worked within 7 workdays of receipt.
 - a. The report will reflect the gaining and losing campus information.
 - b. The losing campus will identify all paper files, the TC 300 DLN (Document Locator Number) and send the documents to Files.

4.19.19.6.1
(03-22-2018)

Self-Assign Procedures

- (1) Using the self-assign feature in CEAS allows quick case closure when certain conditions exist.
- (2) Examiners must be in receipt of any documentation required to close the case **PRIOR** to initiating the self-assignment.
- (3) Examiners **will not** use self-assign if a condition below is met. Advise the taxpayer to fax or Enterprise Electronic Fax (EEFax) the agreement or information to the assigned campus:
 - a. Case has open mail in Status 54, 55, 57, or Status 24 with correspondence.

Exception: Correspondence Exam Technicians (CET) may self-assign open cases in mail Status 54, 55, 57, or Status 24 with correspondence under certain limited conditions such as the taxpayer faxes in a signed agreement or no change. If considering a no change closure it may be necessary to request a copy of the un-reviewed correspondence from the assigned campus. Whenever self-assigning a case with open mail in another campus the gaining CET must contact the losing campus Inventory Control Manager (ICM) by e-mail within 24 hours of the case reassignment so the case can be pulled and not worked simultaneously in the losing campus.
 - b. The case is in another BOD, i.e., SB/SE vs. W&I
 - c. The case is in any of the following Employee Group Codes (EGC):

EGC	Definition
5024 (W&I) or designated EGC (SB/SE)	Fraud
5033	Bankruptcy*
5066	Identity Theft
5088	Return Preparer Misconduct

Note: Bankruptcy - this includes records not in EGC 5033 but have other AIMS or master file bankruptcy indicators present.

- d. Cases assigned under the following Project Codes (PC):

PC	Definition	Tracking Code
0076	Disc Fraud Development	Any
0097	Non-EIC, DEP/DEP Match TIN	6450
0310 to 0349	Frivolous Return Program	Any
0422	State RAR Referral	Any
0505	Health Coverage Tax Credit	Any
0652	RPS- Duplicate SSN	6450
0691	EITC Fraud Development	Any
0226	EITC and Schedule C - Disallow Net Loss	9608

- e. The case has 210 days or less remaining on the statute.
- f. The case is identified as an Operational Assistance Request (OAR) on CEAS or Master File with an open control to Exam regardless of status code or campus.
- g. Use caution and receive manager approval before assigning sensitive cases such as informants, Criminal Investigation (CI) initiated inventory, fraud cases, and test programs.
- (4) The following information must be discussed with the taxpayer to ensure they understand the process for a quick closure through self-assign functionality:
- a. Confirm all information the taxpayer intends to fax to ensure complete information is received to close the case.
- b. Advise the taxpayer you will not be able to do a quick closure until you receive what is missing. Be sure the taxpayer understands what is missing and they have one day to fax it to you. If the information is not available to fax within one day, provide instructions to send the information to the address or fax number provided in the letter received.

- (5) If there is indication a Statutory Notice has been prepared and will be mailed, alert the taxpayer they will be receiving a Statutory Notice shortly. Explain the Statutory Notice process and advise them of their right to file a petition. Provide instructions to send the information to the address or fax number provided in the letter received.
- (6) If there is indication a systemic letter (Letter 525, General 30 Day Letter, CP 3500, Interim Letter to Correspondence from Taxpayer, CP 3501, Second Interim Letter to Correspondence from Taxpayer, etc.) has been issued and will be received near the time of the closing letter or notice, explain to the taxpayer why they will receive the letter and no action is required to avoid an additional call by the taxpayer.

4.19.19.7
(06-27-2019)
**Enterprise E-fax
Procedures**

- (1) With Enterprise E-fax, employees can send and receive faxes at their computer. EEFax increases efficiencies, reducing cost for taxpayers, tax preparers, and the Service through the implementation of fax server technology. Documents received through EEFax will not be saved in the examiners' Outlook folders. They will be uploaded as an electronic document into RGS or treated as normal paper correspondence or fax receipts and included in the case file.
- (2) EEFax can be a valuable tool in case resolution.
 - a. Receiving requested substantiation for no change closures
 - b. Securing agreements
 - c. Receiving documents in hardship situations
- (3) Documents sent to the taxpayers through EEFax must follow guidance established in IRM 10.8.1, Information Technology (IT) Security, Policy and Guidance. Transmissions to taxpayers will only be used in special circumstances.

Note: For information on taxpayers requesting copies of transcripts, please refer to IRM 21.2.3, Transcripts.

- (4) Faxing of tax Privacy Act information is used only in those situations where the authorized recipient has approved use of the faxing method for the information involved.
- (5) When transmitting sensitive information through EEFax services, the IRS shall:
 - a. Only do so at the taxpayer's request;
 - b. Obtain and document (written or oral consent) the taxpayer's permission;
 - c. Advise the taxpayer that an EEFax service has been requested and that the IRS cannot ensure the confidentiality of the information.
- (6) The caller's fax number and the address where the information will be faxed should be obtained. This may provide another source for address information to assist in verifying the correctness of the disclosure authorization and verify the taxpayer's address of record.
- (7) CEAS notes will be properly documented to show where the tax information was faxed, who received it, and how the receipt was acknowledged.

4.19.19.8
(12-07-2018)
**Practitioner Priority
Services (PPS)**

- (1) Practitioner Priority Services® (PPS) is a nationwide toll-free, account related service for all types of tax practitioners. PPS serves tax practitioners as the first point of contact for assistance regarding their clients' account related issues.
- (2) Calls received by Accounts Management on PPS will include prompts referring callers to the appropriate Program Area. Examination PPS calls will be divided between SB/SE (Application 859) and W&I (Application 509).
- (3) The PPS toll-free number is 866-860-4259. The hours of service are weekdays Monday-Friday 7:00 a.m. to 7:00 p.m. local time (Alaska and Hawaii follow Pacific Time). Practitioners calling from Puerto Rico receive service from 8:00 a.m. to 8:00 p.m. local time. The lines are available to all practitioners with valid power of attorney declarations, tax information authorizations or third-party designee authorizations.
- (4) After the caller selects Prompt 6, a submenu will allow the practitioner to self-route to the appropriate W&I or SB/SE Exam BOD. Because the practitioner will be self-routing, the correct BOD may not be selected and the telephone assistor will need to transfer the practitioner per IRM 4.19.19.5, Transfers.
 - a. Practitioners may be calling to resolve more than one taxpayer account, but the practitioner is limited to five (5) clients per call. The assistor will need the practitioner to provide the list of accounts to be discussed and determine BOD assignment prior to transferring the practitioner. The assistor will address the accounts for their BOD prior to transferring.
- (5) Person(s) requesting tax account information on behalf of a taxpayer must have proper authorization in the form of a valid Form 2848, Power of Attorney and Declaration of Representative, or Form 8821, Tax Information Authorization. For more information refer to IRM 4.19.13.9, Power of Attorney and Other Third Party Authorizations.
- (6) Do not refuse to speak with a practitioner when you are unable to verify authorization. PPS assistors may do the following tasks with an unauthorized third party:
 - a. Discuss procedural questions not related to a specific account,
 - b. Accept information,
 - c. Take any appropriate action(s),
 - d. Advise the practitioner that we cannot respond to them and that if anything does exist, the response would be sent to the taxpayer at the taxpayer's address of record.

4.19.19.9
(12-12-2017)
Oral Authorization

- (1) Treasury Regulation 26 CFR 301.6103(c)-1 authorizes IRS employees to accept a taxpayer's verbal consent to disclose return information to parties assisting the taxpayer (POA, family member or neighbor, etc.) in resolving a Federal tax matter. The regulation also clarifies that the taxpayer can verbally approve IRS disclosures to someone accompanying the taxpayer at in-person meetings with the IRS or participating in a phone conversation between the taxpayer and IRS. It is not necessary for the taxpayer to stay in the room or on the phone after giving a verbal authorization to disclose their return information, nor does the designee have to be present or on the phone when the taxpayer gives consent.

- (2) For example, a taxpayer could call an IRS employee and request the employee call the taxpayer's Certified Public Account (CPA) to resolve a tax matter. In this case, the employee must verify the taxpayer's identity and clarify exactly what would be discussed with the CPA (type of tax, or tax year(s), etc.). The employee may then call the CPA and discuss the tax matter after verifying the person is the designee. Refer to IRM 11.3.3.3.2 , Requirements for Oral Authorization.

4.19.19.10
(05-31-2018)
Identity Theft

- (1) During the call:
- The caller may not be able to pass basic disclosure and claim it is due to possible ID theft or;
 - The caller may not be able to pass basic disclosure and you suspect they are possibly a perpetrator of ID theft or;
 - The caller may be able to pass basic disclosure and you suspect they are possibly a perpetrator of ID theft or;
 - The taxpayer is able to pass disclosure but states they are a victim of ID theft.
- (2) These calls require special action, see IRM 4.19.13.28, Campus Exam Identity Theft.

4.19.19.11
(12-11-2019)
**Shared Responsibility
Payment (Tax Year(s)
2014 Through 2018)**

- (1) If a call is received from a taxpayer about a Shared Responsibility Payment (SRP) for Tax year 2018 or earlier:
- Research the taxpayer's account (CC TXMODA) for a TC 971 AC 530 to verify a SRP was on the return. Refer to IRM 21.6.4.4.20.3, Shared Responsibility Payment Overview, for additional information.
 - Review the work papers for evidence of receipt of the worksheet. If there is no indication that the taxpayer sent the worksheet, ask if they have submitted it to us. If they have not, explain that they will need to send in the worksheet using the explanations in the table.
- (2) Follow the information in the If/Then table below to assist with calls from taxpayers:

IF	Then
Phone calls are received during an open examination or after the examination has closed	<ul style="list-style-type: none"> • Request that the taxpayer send us a copy of the worksheet they used to compute the amount of the SRP entered on their tax return. • Inform the taxpayer the worksheet is needed to recalculate the SRP based on adjustments to income or family size which may be made based on the outcome of the examination. • Advise the taxpayer if we do not receive the requested worksheet; we will use the information available to compute and assess the adjusted SRP amount.
Phone calls are received after the SRP adjustment has been made on MFT 35 and before the taxpayer has received notification. Taxpayer asks how much they owe	<ul style="list-style-type: none"> • Inform the taxpayer that the SRP they reported on their tax return was adjusted based on the outcome of our examination. • Advise the taxpayer they will receive a notice informing them of the SRP adjustment entered on their tax return. <p>Note: CP15H, Shared Responsibility Payment Due, is sent to the taxpayer when a SRP is assessed. CP21H, Shared Responsibility Payment (SRP) Adjustment Notice, is sent when an adjustment is made to the SRP.</p>

4.19.19.12
(12-07-2018)
Contact Recording

- (1) Contact Recording is a phone application/tool/system that records incoming toll-free phone contacts for possible subsequent monitoring.
- (2) When the taxpayer calls the Exam toll-free number, they are notified their call may be recorded. For more information refer to IRM 21.1.1.8, Contact Recording, if the caller states they do not wish to be recorded.

- a. If the taxpayer objects to being recorded, use the Verint Agent Initiated Monitoring icon on the start task bar and select Stop Monitoring to stop recording.
- b. If the caller asks to record the conversation, advise the caller they may not record the call. If the taxpayer refuses to stop the recording, courteously end the call. Inform the taxpayer they may request a copy of the call under the Freedom of Information Act (FOIA). This request must be in writing and contain the date, name, identification number of the employee, and the approximate time of the call. See IRM 21.1.3.17.1(3), Freedom of Information Act (FOIA), for FOIA recording requests. Detailed CEAS notes must be recorded for future reference when speaking with the taxpayer.

4.19.19.13
(11-17-2016)
**Hearing Impaired
Customers and
Telecommunications
Device for the Deaf
(TDD) Equipment**

- (1) Hearing-impaired taxpayers with Phone Devices or the Deaf/Teletypewriter (TDD/TTY) equipment are instructed in Pub 17, Your Federal Income Tax (For Individuals), to call 800-829-4059 for tax assistance.

Note: The taxpayer is no longer required to use the Federal Relay Service.

- (2) If you receive a call from a hearing-impaired taxpayer, they may be speaking through a relay operator. The operator will announce they are calling as a relay operator on behalf of a taxpayer as soon as you answer.
 - a. Do disclosure verification as if you were talking directly to the taxpayer.
 - b. Continue with the conversation.

4.19.19.14
(01-06-2021)
**Over the Phone
Interpreter Service (OPI)**

- (1) The **IRS Language Services Webpage** is designed as a consolidated language resource across the IRS, to provide links to internal and external tools to better serve taxpayers with limited English proficiency (LEP).
- (2) If you receive a call from a non-English speaking taxpayer, use the Over the Phone Interpreter (OPI) service.

Note: If you are an agent assigned to an English application and receive a call from a Spanish speaking taxpayer, you should transfer to IUP transfer number 1518 (W&I) or 1862 (SB/SE) Spanish line. Agents assigned or reskilled to the Spanish line that are not bilingual will use OPI.

- (3) To contact the OPI service:
 - Click on Consult/Conference
 - In the Dialing Pad dialog box enter the OPI phone number, 888-563-1155, or use the drop down and select Interpreter Service

Note: The taxpayer will still be able to hear you until you enter the phone number or select the drop down and press dial.

 - When prompted, enter your PIN number (xxxx-xxxxx) using Computer Telephony Integration Object Server (CTIOS) dial pad
 - Using the CTIOS dial pad, select a language:
 - Press 1 for Spanish (if Spanish lines are not available)
 - Press 2 for Creole
 - Press 3 for Mandarin
 - Press 4 for Korean
 - Press 5 for Vietnamese

- Press 6 for Somali
- Press 7 for Russian
- Press 8 for French
- Press 9 for Arabic
- For any other language needs or concerns, Press 0 for operator assistance.

- (4) An interpreter will be connected to the call. Brief the interpreter with what you wish to accomplish and give any special instructions.
- (5) Add the non-English speaker to the line, by pressing the “Consult/Conference” button again.
- (6) Complete disclosure verification as if you were talking directly to the taxpayer and continue with the conversation.
- (7) If a call is selected for customer survey and the employee is using OPI:
 - a. Go through survey process as outlined in IRM 4.19.19.14.2, SB/SE Call Center Environment W&I Exam Telephone Customer Satisfaction Survey.
 - b. When you are ready to transfer the caller to the survey line, disconnect OPI, then complete the transfer.

4.19.19.14.1
(11-17-2016)
Interpreter’s Role

- (1) The Interpreter’s role is to help you in communicating 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 always in control and have total command of the call. 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 provide me your tax forms.” Do not say: “I need you to tell the taxpayer to provide their tax forms.”

- (3) Speak in short sentences and ask the non-English speaker to do the same. Over-the-phone interpreting is done consecutively, thus the call will be 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) Be aware of possible cultural differences. Cultural differences can sometimes distort communication. Language dynamics may differ within each culture. Remind yourself that a non-English speaking customer may have different cultural backgrounds, level of education and experiences. If you sense the non-English speaking customer does not understand, try to rephrase the question in a different manner.

4.19.19.14.2
(12-07-2022)
**SB/SE Call Center
Environment W&I Exam
Telephone Customer
Satisfaction Survey**

- (1) W&I Strategies and Solutions serves as a liaison between the functional units and the contractors, reviewing reports for technical accuracy and providing contracting support

- (2) Assistor Responsibilities:

- a. When the call has been selected for the Customer Satisfaction Survey, the assistor will be notified their call was selected by a display on the telephone screen. They will no longer hear a beep. The teleset display will show - **“Offer Cust Sat Survey”**. The display will show throughout the call unless the call is put on hold.

Note: If the CSR/CR is going to transfer the caller to another number or application, (the taxpayer would not have normally hung up) do not notify the caller or offer the survey.

- b. The assistor will complete the call as usual.
c. After the call is complete, the assistor will read the following script **exactly as written:**

“This call has been randomly selected for an anonymous IRS improvement survey. It will take under eight minutes. Would you like to participate in the survey?”

- d. The assistor will use the following scripts exactly as written to address the taxpayer decision in taking the survey:

If the caller:	Your response:
Does NOT AGREE to take the survey	“Is there anything else I can help you with today?” Respond to their questions (if any), thank the taxpayer and terminate the call.
AGREES to take survey	“Thank you. Please wait while I transfer you.”

- e. The assistor will use the following IF/THEN chart to address any taxpayer concerns.

If the caller:	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 an single individual.”
Asks how the information will be used	“The IRS is trying to improve its service. A first step in this process is to gather reliable information from those who have had contact with the IRS.”

If the caller:	Then respond
Express concern for reprisal	"You will not be identified or penalized whether or not you decide to participate."
Asks to be call 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."

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

Take the following steps to transfer the call.

Do Not Place the Caller on Hold

- Dial the appropriate speed dial number from the table below and **ENTER/TRANSFER. DO NOT WAIT FOR EXTENSION TO PICK UP OR FOR FURTHER INSTRUCTIONS.**

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

Survey	Speed Dial
W&I Exams	144 (10-28-2019)
SB/SE Exam	144

- g. If there are problems with the speed dial numbers or the automated survey system, thank the caller and apologize for the inconvenience. Terminate the call, alert your site's System Analyst and they will contact the assigned headquarters analyst to investigate the problem.

(3) Spanish Language Calls

- a. When the call has been selected for the Customer Satisfaction Survey, the assistor will be notified their call was selected by a display on the telephone screen. The teleset display will show **SPN "Offer Cust Sat Survey"**. The display will show throughout the call unless the TP is put on hold.

After the call is complete, the CSR/CR will read the following Spanish language script:

"Esta llamada ha sido seleccionada al azar para participar en una encuesta anónima acerca del servicio que usted recibió hoy. La encuesta dura menos de ocho minutos. ¿Le gustaría participar en esta encuesta?"

4.19.19.15
(12-12-2017)
Emergency

- (1) The **SERP EMERGENCY INFO LINK** consolidates hyperlinks for handling all emergency situations. **Emergency Situations** include the following:

- a. **Suicide Threats** - see IRM 21.1.3.12, Suicide Threats, for additional information
 - b. **Assault/Threat Incidents** - see IRM 21.1.3.10.3, Assault/Threat Incidents/Abusive Practitioners, and IRM 21.1.3.10.4, Reporting Assault/Threat Incidents, and IRM 10.2.8, Incident Reporting, for additional information.
 - c. **Bomb Threats** - see IRM 21.1.3.10.7, Bomb Threats, and IRM 10.2.8, Incident Reporting, for additional information. The Bomb Threat Card is a reference tool for guidance during a bomb threat call.
 - d. **Potentially Dangerous Taxpayer (PDT)** - see IRM 25.4.1, Potentially Dangerous Taxpayer.
 - e. **Caution Upon Contact Taxpayer (CAU)** - see IRM 25.4.2, Caution Upon Contact Taxpayer.
- (2) **Document the Call** - for all emergency situations obtain the following information if possible:
- a. Caller's/taxpayer's name
 - b. Taxpayer's Identification Number (TIN)
 - c. Time of call
 - d. Origin of call, if possible
 - e. If a bomb threat, location of bomb; city, building
 - f. Statements made by taxpayer/caller
 - g. Any other general information to aid the TIGTA investigation
 - h. Research CC INOLE or CC ENMOD for taxpayer account data, if TIN is obtained from caller
 - i. Attach screen prints to any documentation forwarded to manager who will forward to nearest TIGTA office.
- (3) **When a threat is received** - recording the call enables the call to be traced:
- a. Press the Emergency/Record call button on the phone. The recording of the call begins.
 - b. Without disrupting the call, get the manager's attention and notify the manager of the emergency situation.
 - c. A manager will monitor the call to assess the gravity of the situation.
 - d. Once an emergency is confirmed, the manager will acknowledge to you that they are aware of the situation.
 - e. The recorded call is made available to the nearest TIGTA office, along with the written report.

4.19.19.16
(01-03-2023)

**Other Contact
Information**

- (1) W&I Correspondence Examination Phone Numbers/Addresses are listed in the following table:

Campus	Andover	Atlanta	Austin	Fresno	Kansas City
PBC	190	191	192	193	194
Bulk E-Fax	855-233-8560	855-216-0924	855-235-6791	855-233-8481	855-648-6646

Campus	Andover	Atlanta	Austin	Fresno	Kansas City
Address	310 Lowell Street Stop 854 Andover, MA 01810	4800 Buford Hwy. Stop 22-B Chamblee, GA 39901	3651 S. IH 35 Stop 4103 AUSC Austin, TX 73301	P.O. Box 12067 Stop 82 Fresno, CA 93776-2067	Exam P-3 Stop 4100 Kansas City, MO 64999-0040
Site Toll-Free Number	866-897-0177	866-897-0177	866-897-0177	866-897-0177	866-897-0177

(2) SB/SE Correspondence Examination Phone Numbers/Addresses are listed in the following table:

Campus	Brookhaven	Cincinnati	Memphis	Ogden	Philadelphia
PBC	295	296	297	298	299
Bulk E-Fax Number	855-234-2608	855 -243-0512	855-235-6796	855-235-8845	855-235-6788 International 1-267-466-1439 (Not Toll-Free)
Address	Internal Revenue Service P.O. Box 9002 Holtsville, NY 11742 OR Stop 613 1040 Waverly Ave. Holtsville, NY 11742	Internal Revenue Service P.O. Box 145574 Stop 82-G Cincinnati, OH 45250 OR Stop 82-G 7940 Kentucky Drive Florence, KY 41042-2915	Internal Revenue Service P.O. Box 309011 AMC Stop 8236 Memphis, TN 38130-0911 OR Stop 82 5333 Getwell Rd. Memphis, TN 38130-0911	Internal Revenue Service 1973 N. Rulon White Blvd. MS 4388 Ogden, UT 84404	Internal Revenue Service MS 4-E08.141 Philadelphia, PA 19255-0049
Site Toll-Free Number	866-897-0161	866-897-0161	866-897-0161	866-897-0161	866-897-0161 International 1-267-941-1037 (Not Toll-Free)
Phone Hours of Operation	6:00 a.m. to 9:00 p.m. CST	6:00 a.m. to 9:00 p.m. CST	6:00 a.m. to 9:00 p.m. CST	6:00 a.m. to 9:00 p.m. CST	6:00 a.m. to 9:00 p.m. CST

(3) For Central Audit Reconsideration Phone Numbers/Addresses, see Exhibit 4.13.7-4, Central Reconsideration Unit (CRU) Addresses.

(4) Other Frequently Requested Phone Numbers are listed in the following table:

Frequently Requested Phone Number	Telephone Number
Customer Service/Tax Help Line for Individuals	800-829-1040
Forms and Publications	800-829-3676
Fraud/Informant Hotline	800-829-0433
Other Government Offices	The Source for Telephone Numbers
Tax Offset Program (TOP)	800-304-3107
Taxpayer Advocate	877-777-4778
Refund Hotline - Where's my refund	800-829-1954
Amended Refund Hotline - Where's My Amended Return (WMAR)	866-464-2050

(5) Information on how to contact the IRS is available on [IRS.gov](https://www.irs.gov).