EFFECTIVE DATE

(03-07-2024)

PURPOSE

(1)   This transmits revised IRM 5.19.6, Liability Collection, ACS Support.

MATERIAL CHANGES

(1)   The following table outlines changes made to IRM 5.19.6, ACS Support. It incorporates updated procedures, editorial changes and clarifications since the revision dated July 8, 2022.

IRM Subsection	Description
IRM 5.19.6.1.2	Added (2) with reference to IRM 1.2.1.6, Policy Statements for the Collecting Process. Deleted Policy Statement 5-21, this policy statement is invalid since prior to 9-4-2007. Added titles to the policy statements.
IRM 5.19.6.1.2	Added new (3) to include IRS Restructuring and Reform Act of 1198 (IRS RRA 98), Section 3705(a) and new (4) to include Taxpayer Bill of Rights (TBOR).
IRM 5.19.6.1.4	Rearranged content for more organized flow. Added new (1) to address program reviews.
IRM 5.19.6.1.4	Added reports in (2) that assist in evaluating the performance of the ACS Support program: the Monthly Monitoring Report (MMR), Work Planning & Control (WP&C), and Case Control Activity System (CCA) Reports.
IRM 5.19.6.1.6, IPU 23U0963 issued 09-19-2023	Added acronym DUT for Document Upload Tool to table.
IRM 5.19.6.1.6	Added acronyms MMR – Monthly Monitoring Report and IRS - Internal Revenue Service.
IRM 5.19.6.1.7, IPU 22U1155 issued 12-05-2022	Added IRM 5.19.25, Passport, as a related resource.
IRM 5.19.6.1.7	Formatted content into a table and updated IRM titles.

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IRM Subsection	Description
IRM 5.19.6.1.7	Added new (2) with additional sites that may be helpful including SERP, IAT, and ACS Support e-Guide.
IRM 5.19.6.2, IPU 22U1155 issued 12-05-2022	Removed verbiage, ACSS site specific workstreams are covered in detail throughout IRM 5.19.6.
IRM 5.19.6.3, IPU 22U1155 issued 12-05-2022	Added function 820 for International work and updated link to ACSS OFP Code Job Aid.
IRM 5.19.6.4.1, IPU 22U1155 issued 12-05-2022	Updated link to IAT Website.
IRM 5.19.6.4.1	Deleted ″to the following list″ in (4), there is no list associated with his paragraph.
IRM 5.19.6.7, IPU 22U1155 issued 12-05-2022	Updated link to ALS User Guides.
IRM 5.19.6.7	Updated "lien" to "NFTL" in various paragraphs.
IRM 5.19.6.7	Updated ALS User Guide link in (9).
IRM 5.19.6.7.5, IPU 22U1155 issued 12-05-2022	Added steps to update the mailing address for an ex-spouse at a different address.
IRM 5.19.6.7.5	Deleted verbiage ″to assist with verifi- cation of the POA(s) of record″ in (3) Note, this research has already been completed via ACS programming.
IRM 5.19.6.7.5	Deleted verbiage regarding verifying the POA is in good standing and has proper authorization in (4) and added a NOTE to clarify research has already been completed via ACS programming and link to IRM 5.12.6.3.10 (1) regarding tax periods on the NFTL.
IRM 5.19.6.7.5	Updated ALS User Guide links in (9).
IRM 5.19.6.7.5	Updated "lien" to "NFTL" in various paragraphs.
IRM 5.19.6.7.7	Updated "lien" to "NFTL" in (3).
IRM 5.19.6.10	Updated link to Processing S9 inventory in (2).
IRM 5.19.6.10	Added ″or S9″ in (3).

IRM Subsection	Description
IRM 5.19.6.10.1	Updated link to processing S9 Inventory in (2).
IRM 5.19.6.11.1, IPU 23U0963 issued 09-19-2023	Various changes to add guidance related to the Document Upload Tool (DUT).
IRM 5.19.6.11.2, IPU 22U1155 issued 12-05-2022	Added instruction to detach IMF tax returns from correspondence and edit notation on correspondence to ensure accurate correspondence receipts reporting.
IRM 5.19.6.11.2, IPU 22U1155 issued 12-05-2022	Added instruction to identify at visual sort and route Form 12256, Withdrawal of Request for Collection Due Process or Equivalent Hearing, and Form 12257, Summary Notice of determination, Waiver of Right to Judicial Review of a Collection Due Process Determination, and Waiver of Levy Prohibition, to local CDP Coordinator to prevent delay in associating correspondence.
IRM 5.19.6.11.2, IPU 22U1155 issued 12-05-2022	Moved instruction to identify Passport correspondence at visual sort and route to PSC ACSS from (6) to (2) to prevent delay in routing correspondence.
IRM 5.19.6.11.2 (5), IPU 22U1155 issued 12-05-2022	Updated to reflect routing BMF mail identified at visual sort to CSC or PSC based on state mapping and added link to Campus Program Locator Guide, SB/SE Consolidated State Mapping for ACS Support and Collection Due Process for routing to prevent delay in routing correspondence.
IRM 5.19.6.11.2 (6), IPU 22U1155 issued 12-05-2022	Moved information regarding routing of Passport Correspondence to (2); this is not considered non-ACSS work, responses to Passport correspondence are processed by PSC ACSS.
IRM 5.19.6.11.2, IPU 23U0458 issued 03-24-2023	Clarified to detach signed returns from received correspondence and provided an example of the action trail to edit.
IRM 5.19.6.11.2, IPU 23U0963 issued 09-19-2023	Updated (1) to add electronic (e-fax and DUT) to the visual sort process.

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IRM Subsection	Description
IRM 5.19.6.11.2 (2)	Added Note under TDI Correspondence regarding original signed tax return(s) attached to a CDP request.
IRM 5.19.6.11.3 (1), IPU 22U1155 issued 12-05-2022	Added, for PSC only, to reassign Passport Correspondence TOS4,120,CRPSPRT and added note linking to IRM 5.19.6.20.7 for reassigning Form 12412, Taxpayer Assistance Request (OAR) on AMS to ensure timely and accurate input to ACS.
IRM 5.19.6.11.3 (2), IPU 22U1155 issued 12-05-2022	Modified the list of **protected** inventories; K and M inventories are Reserved, moving an account from S5 or R5 to F9/S8/S4/Q4 denotes additional correspondence has been received and protects from ACS systemic levy.
IRM 5.19.6.11.3 (2)	Deleted R2 inventory, this inventory was merged into S7 inventory with IPU 23U1008 issued 10-11-2023.
IRM 5.19.6.11.4 (5), IPU 22U1155 issued 12-05-2022	Updated to clarify FSC and KCSC campuses work BOD Code W&I only and added links to Campus Program Locator Guide for both BOD Codes for correct routing.
IRM 5.19.6.11.5	Updated "lien" to "NFTL" in (2).
IRM 5.19.6.11.5 (1)	Added a Note to detach original signed tax return(s) and make a copy of the return(s) and notate "Copy" on the photocopy to attach to the CDP request.
IRM 5.19.6.12, IPU 22U1155 issued 12-05-2022	Updated link to ACS Support OFP Code Job Aid.
IRM 5.19.6.12	Formatted content in (3) into a table.
IRM 5.19.6.12	Added a link to IRM 21.3.3.2, What is the Definition of Correspondence? Policy Statement P-21-3 Exclusion List, in (5) to define correspondence.
IRM 5.19.6.12.2, IPU 22U1155 issued 12-05-2022	Added link to IRM 5.19.25, Passport, and instructions for PSC ACSS to process Passport correspondence.
IRM 5.19.6.12.5	Updated the title of Form 8288 in (1) and (3).

IRM Subsection	Description
IRM 5.19.6.17	Corrected link to Undeliverable (UD) Mail Procedures in (8).
IRM 5.19.6.17.1	Corrected the OFP in (6) to 790-64901 for Non-ADR mail clerical.
IRM 5.19.6.17.2 (5)	Updated links in the If/Then table to refer to correct paragraph for next actions.
IRM 5.19.6.17.4, IPU 22U1155 issued 12-05-2022	Updated link to ALS User Guides.
IRM 5.19.6.17.4	Updated "lien" to "NFTL" in (6).
IRM 5.19.6.18 (8), IPU 23U0458 issued 03-24-2023	Corrected OFP to report processing F9 inventory.
IRM 5.19.6.20.1 (1), IPU 23U0458 issued 03-24-2023	Added ″NFTL requests rejected during lien″ as this is a type of case seen in S0 inventory.
IRM 5.19.6.20.1 (2), IPU 23U0458 issued 03-24-2023	New paragraph with instructions to address a NFTL rejected during lien perfection.
IRM 5.19.6.20.1 (3), IPU 23U0458 issued 03-24-2023	Renumbered paragraph and corrected ACS literal from ″MCTLV″ to ″MMCTLV″.
IRM 5.19.6.20.1	Updated "lien" to "NFTL" in various paragraphs.
IRM 5.19.6.20.6, IPU 22U1155 issued 12-05-2022	Added a table for account actions, added new instructions regarding application of voluntary payments or refunds reducing AAB to guaranteed or streamline criteria, added new instructions for follow-up if no response from IAR with specified timeframe and added new instructions if closing actions not taken within 7 business days of IAR determination, corrected link to Requests Not Meeting Pending IA.
IRM 5.19.6.20.6 (3) , IPU 23U0458 issued 03-24-2023	1st If/Then Corrected ″box 11″ to ″box 12a″ on Form 12233 for ″OPA MAR″.

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IRM Subsection	Description
IRM 5.19.6.20.7, IPU 22U1155 issued 12-05-2022	Added paragraph clarifying types of cases found in S7 inventory, added instruction for inputting TAS hold requests on ACS, added OFP for reporting time and volume for Form 12412 OAR processing to 810-64012 and TAS hold request inputs to 810-64013.
IRM 5.19.6.20.7 (3), IPU 23U0458 issued 03-24-2023	Clarified OAR inventory is batched on AMS and specified AMS batching timeframe.
IRM 5.19.6.20.7 (5), IPU 23U0458 issued 03-24-2023	Clarified the closing response to the TAS employee is sent via secure e-mail.
IRM 5.19.6.20.7 (8), IPU 23U0458 issued 03-24-2023	Clarified including OAR related follow-up time and volume reporting to OFP 810-64012.
IRM 5.19.6.20.7 (9), IPU 23U0458 issued 03-24-2023	Clarified including TAS hold request related follow-up time and volume reporting to OFP 810-64013.
IRM 5.19.6.20.7, IPU 23U1008 issued 10-11-2023	R2 inventory is merged into S7 inventory; Added new paragraph regarding Congressional cases.
IRM 5.19.6.20.7.1, IPU 22U1155 issued 12-05-2022	Updated employee notification by secure e-mail of expired follow-up time when the case is still assigned in ACSS and updated OFP for reporting time and volume for processing expired S7 inventory to 810-64013.
IRM 5.19.6.20.7.1, IPU 23U1008 issued 10-11-2023	R2 inventory is merged into S7 inventory; Section is revised with procedures in a table format and adding procedure if no TAS control is present but TC 971 AC 517 is present.
IRM 5.19.6.21.1, IPU 22U1155 issued 12-05-2022	Updated link to **Expired V Inventory**
IRM 5.19.6.21.2, IPU 22U1155 issued 12-05-2022	Updated link to Actions to Resume Compliance Monitoring and corrected ACS inventory, corrected formatting issues in the table.
IRM 5.19.6.21.2	Updated the Action Definitions in (1). Action Code 523 is deleted as is it Reserved.

IRM Subsection	Description
IRM 5.19.6.21.2	Updated IRM 5.19.21 link and title in (3).
IRM 5.19.6.21.2	Added title of IRM 25.23.2-11.
IRM 5.19.6.22	Updated and linked to new IAT Share point in (5).
IRM 5.19.6.22 (1), IPU 23U0458 issued 03-24-2023	Deleted the word ″levy″ to clarify LEVYPYT transcripts generate when a TC 670 DPC-05 payment is applied to a module meeting the existing criteria.
IRM 5.19.6.22 (3)b, IPU 23U0458 issued 03-24-2023	Updated Philadelphia IDRS to 0566300001 to replace deleted IDRS team.
IRM 5.19.6.22.1 (2), IPU 23U0458 issued 03-24-2023	Clarified 2nd If/And/Then for SBSE BOD Code if you are not in ATSC.
IRM 5.19.6.22 (3), IPU 23U0458 issued 03-24-2023	Deleted the ″levy″ and added ″TC 670 DPC-05″ to clarify a control base is opened when a TC 670 DPC-05 payments are received at the consolidated ACS Payment Processing Sites.
IRM 5.19.6.22.1 (13), IPU 23U0458 issued 03-24-2023	Added an exception to clarify manual input of TC 570 and TC 571 is not required when using the IAT Credit Transfer tool with Bypass Indicator of 1.
IRM 5.19.6.23	Updated link for TRIS website in (1).
Exhibit 5.19.6-2, IPU 22U1155 issued 12-05-2022	Added new OFP 810-64013 for R2/S7 inventory processing and inputting TAS hold requests, updated OFP 810-64014 updated to reflect ATSC only as this work stream moved from PSC to ATSC, added OFP 810-64125 for PSC only designated for Passport Correspondence Processing, added a new section for ASC Support International OFPs worked in PSC.
Exhibit 5.19.6-2, IPU 23U0458 issued 03-24-2023	Corrected OFP 64500 to update link and verbiage, changing S9 to F9, in the Reference column.
IRM 5.19.6-2	Updated IRM reference for Program 810-64012.
IRM 5.19.6-2	Deleted R2 inventory and updated IRM reference for Program 810-64013.

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IRM Subsection	Description
IRM 5.19.6-2	Updated "lien" to "NFTL" for Program 790-64903.
IRM 5.19.6-2	Updated "lien" to "NFTL" for Program 810-64301.
IRM 5.19.6-2	Updated IRM references for Program 810-64144.
IRM 5.19.6-5, IPU 23U0963 issued 09-19-2023	New exhibit for ACSS date stamping DUT documents, Stamping IRS Received Date and ACSS Received Date on Documents Received via the Document Upload Tool (DUT).
IRM 5.19.6-5	Removed exhibit "Stamping IRS Received Date and ACSS Received Date on Documents Received via the Document Upload Tool (DUT)". This exhibit is moved to SERP - Job Aids & Supplements.

EFFECT ON OTHER DOCUMENTS

This material supersedes IRM 5.19.6, dated July 8, 2022. This IRM incorporates IRM Procedural Updates 22U1155 issued December 5, 2022, 23U0458 issued March 24,2023, 23U0963 issued September 19, 2023, and 23U1008 issued October 11, 2023.

AUDIENCE

Automated Collection System Support (ACSS) site employees in the Small Business / Self Employed (SB/SE), and Wage and Investment (W&I) Campuses.

Rocco A. Steco
Director, Collection Policy
Small Business/Self -Employed

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5.19.6
ACS Support

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5.19.6.1
(07-08-2022)
Program Scope and Objectives

(1)   **Purpose:** This IRM provides guidance and instructions for processing ACS Support work.

(2)   **Audience:** The primary users of the IRM are tax examiners in the SBSE ACS Support sites.

(3)   **Policy Owner:** These polices are owned by the Director of Collection Policy, SB/SE.

(4)   **Program Owner:** Campus Policy, an office within Collection Policy.

(5)   **Primary Stakeholders:** The primary stakeholders are ACS, SB/SE Collection, and Taxpayer Advocate Service.

(6)   **Program Goals:** ACSS provides support to the ACS organization through the processing of incoming and outgoing correspondence related to ACS phone operations, the processing of Notice of Federal Tax Lien request. The goal of ACS Support is to support ACS by:

- Ensuring correspondence received as a result of ACS phone is processed in a timely manner
- Ensuring requests for Notice of Federal tax liens are filed timely

5.19.6.1.1
(07-08-2022)
Background

(1)   ACS Support provides support for the ACS call site by:

- Mailing of letters
- Perfecting notice of federal tax lien request
- Processing action lists
- Performing account actions from correspondence
- Processing paper levy responses

(2)   This IRM provides instructions and guides to ensure complete and timely processing of work.

5.19.6.1.2
(03-07-2024)
Authority

(1)   The authorities in this IRM include:

- 26 USC 6012
- 31 USC 3723

(2)   IRM 1.2.1.6, Policy Statements for the Collecting Process, related to this section include:

- Policy Statement 1-236: Fairness and Integrity in Enforcement Selection.
- Policy Statement 5-1: Enforcement is a necessary component of a voluntary assessment system.
- Policy Statement 5-2: Collecting Principles.
- Policy Statement 5-39: Reimbursement of Bank Charges Due to Erroneous Levy and Service Loss or Misplacement of Taxpayer Checks, or Direct Debit Installment Agreement Processing Errors.
- Policy Statement 5-71: Reporting accounts receivable as currently not collectible.
- Policy Statement 5-133: Delinquent returns—enforcement of filing requirements.
- Policy Statement 5-134: Operations to be geared to produce the greatest revenue yield with current tax collections given priority.

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- Policy Statement 21-3: Timeliness and Quality of Taxpayer Correspondence.

(3) The IRS Restructuring and Reform Act of 1998 (IRS RRA 98), Section 3705(a), provides identification requirements for all IRS employees working tax related matters.

(4) The IRS adopted the Taxpayer Bill of Rights (TBOR) in June 2014. Employees are responsible for being familiar with and acting in accordance with taxpayer rights. See IRC 7803(a)(3), Execution of Duties in Accord with Taxpayer Rights. For additional information about the TBOR, see *TBOR* .

5.19.6.1.3
(02-20-2018)
Responsibilities

(1) The Director, Collection Policy, is the Executive responsible for the policies and procedures in this IRM.

(2) The Campus Team, Department, and Operation Managers are responsible for ensuring employees follow the guidance and procedures described in this IRM.

5.19.6.1.4
(03-07-2024)
Program Management and Review

(1) **Program Reviews:** Operational and program reviews are conducted to ensure that case actions are in accordance with the procedures in this IRM.

(2) **Program Reports:** Reports are generated on a weekly and monthly basis by management to assist in evaluating the performance of the ACS Support Program:

- Embedded Quality Review System (EQRS)
- National Quality Review Systems (NQRS) Reports
- AMS Reports
- ACS Reports
- Monthly Monitoring Report (MMR)
- Work Planning & Control (WP&C) Reports

Note: Headquarters gathers monthly data to complete the Monthly Monitoring Report (MMR).

- Case Control Activity System (CCA) Reports

(3) See IRM 1.4.20.18.1.1, Collection Managerial Reports, for additional information on available managerial reports.

(4) Management officials can use the Levy Review Inventory for their site to monitor the volume flagged for levy, the number of incomplete levies and the days left to perfect. See the *ACS Levy Review and National Levy Source (NLS) Screens User Guide*, Section 2D.

(5) **Program Effectiveness:** The program effectiveness is measured by the following review types and by level of management.

- Case Reviews are conducted by Managers to ensure compliance with this IRM.
- Operational Reviews are conducted by Department Managers, Operation Managers and Campus Director annually to evaluate program delivery and conformance to administrative and compliance requirements.

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- Paper cases are routinely reviewed by Program Analysis System (PAS) to ensure correct and timely actions in accordance with the procedures in this IRM.
- Evaluative (EQRS) reviews are routinely conducted to ensure case actions are timely and in accordance with procedures in this IRM.
- Headquarters Collection Policy conducts program reviews as necessary to verify compliance with IRM requirements, address TIGTA findings, and address any trends that appear.

5.19.6.1.5
(07-08-2022)
Program Controls

(1) Managers verify program and procedural compliance by conducting case reviews, performance reviews and security reviews. Prescribed internal controls are detailed in IRM 1.4.20 , Filing & Payment Compliance Managers Handbook, which communicates responsibility to ACS Support Managers and Team Leaders.

(2) Taxpayer responses and other inventory are loaded to AMS and then distributed to tax examiners. AMS tracks employee actions and is monitored by Operation, Department and Front-Line managers along with Collection HQ employees,

(3) Independent Administrative Review is required of all rejected IA proposals meeting the requirements in IRM 5.19.1.6.4.7, Pending IA Criteria.

5.19.6.1.6
(03-07-2024)
Terms /Definitons/ Acronyms

(1) The table below is list of common abbreviations, definitions and acronyms used throughout this IRM.

ABBREVIATION	DEFINITION
AAB	Aggregate Assessed Balance
AC	Action Code
ACA	Affordable Care Act
ACS	Automated Collection System
ACSS	Automated Collection System Support
ADR	Address Research System
ALS	Automated Lien System
AM	Account Management or Account Maintenance
AMS	Account Management Services
ASFR	Automated Substitute for Return
AUR	Automated Underreporter
BFC	Beckley Finance Center
BFS	Bureau of Fiscal Service
BMF	Business Master File
BOD	Business Operating Division

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ABBREVIATION	DEFINITION
BPOD	Bulk Proof of Delivery
BRM	Business Reply Mail Return Envelope
CAF	Centralized Authorization File
CAP	Collection Appeal Program
CAS	Customer Account Services
CAWR	Combined Annual Wage Reporting
CC	Command Code or Closing Code
CCA	Case Control Activity
CCPLU	Centralized Case Processing Lien Unit
CDP	Collection Due Process
CIS	Collection Information Statement
CMR	Certified Mail Repository
CMS	Certified Mail System
CNC	Currently Not Collectable
CNTL	Control
CORR	Correspondence
CP	Case Processing or Computer Paragraph
CDP/EH	Collection Due Process/ Equivalent Hearing
CPS	Correspondence Production Services
CRBUR	Credit Bureau Research
CRMOD	Credit Module
CSC	Cincinnati Service Center
CSCO	Compliance Service Collection Operation
CTR	Currency Transaction
DDIA	Direct Debit Installment Agreement
DECD	Deceased
DLN	Document Location Number
DPC	Designated Payment Code

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ABBREVIATION	DEFINITION
DUT	Document Upload Tool
EIN	Employer Identification Number
ELS	Electronic Levy Systems
EUP	Employee User Portal
FERDI	Federal Employee/Retiree Delinquency Initiative
FM10	Lien History Code or Lien
FMS	Financial Management Services
FPLP	Federal Payment Levy Program
FSC	Fresno Service Center
FTP	Failure to Pay
GII	Generalized IDRS Interface
HQ	Headquarters
IA	Installment Agreement
IAT	Integrated Automation Technologies
IDRS	Integrated Data Retrieval System
IDT	Identity Theft
IDTVA	Identity Theft Victims Assistance
IRA	Individual Retirement Account
IRC	Internal Revenue Code
IRM	Internal Revenue Manual
IRS	Internal Revenue Service
IRRA	Inbound Return Receipt Automation
KC	Kansas City
KCSC	Kansas City Service Center
LB&I	Large Business and International Business Operating Division
LEVYPYT	Levy Payment
LLC	Limited Liability Company
LP	Letter issued to third parties
LT	Letter
MEC	Minimum Essential Coverage

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ABBREVIATION	DEFINITION
MFT	Master File Tax
MMR	Monthly Monitoring Report
NCNN	Currently not collectible closure
NDS	Notice Delivery System
NFLT	Notice of Federal Tax Lien
NLS	National Levy System
NLSD	National Levy Source Database
NONEMP	Non-employee
OADT	Other Action Date
OAR	Operations Assistance Request
OFP	Organization Function Program
OOB	Out of Business
POA	Power of Attorney
PSC	Philadelphia Service Center
PSEQ	Page Segment
PTR	Partner or General Partner
PUB	Publication
QMF	Query Management Facility
RDNN	Return delinquency closure
RET DEL	Return delinquency
RRA	Restructuring and Reform Act or Restructuring and Reform Act of 1998 (Law)
RTR	Remittance Transaction Research System
SBSE	Small Business Self Employed
SC	Service Center
SCCB	Service Center (Campus) Collection Branch
SCP	Special Compliance Personnel
SERP	Service Wide Electronic Research Program
SFR	Substitute for Return
SIA	Standardized IDRS Access
SITLP	State Income Tax Levy Program

ABBREVIATION	DEFINITION
SLID	Serial Lien Identification Number
SRP	Shared Responsibility Payment or Individual Shared Responsibility Payment
SSN	Social Security Number
TAMIS	Taxpayer Advocate Management Information System
TAS	Taxpayer Advocate Service
TC	Transaction Code
TDA	Taxpayer Delinquent Accounts
TDI	Taxpayer Delinquency Investiga-tions
TDS	Transcript Delivery System
TE/GE	Tax Exempt/Government Entity
TFRO	Transfer to Revenue Officer
TIN	Taxpayer Identification Number
TNR	Automated Telephone Number Research
TP	Taxpayer
TRIS	Telecom Response Interactive System
UD	Undeliverable
URF	Unidentified Remittance File
USPS	United States Postal Service
VBD	Voice Balance Due
VV-TNR	Vendor Validation Telephone Number Research
W&I	Wage and Investment
WP&C	Work Planning and Control
XREF	Cross Reference
XSF	Excess Collection File

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5.19.6.1.7
(03-07-2024)
Related Resources

(1) Additional Resources can be found as applicable in:

IRM	Title
IRM 2.3	IDRS Terminal Responses
IRM 2.4	IDRS Terminal Input
IRM 5.19.1	Balance Due
IRM 5.19.2	Individual Master File (IMF) Return Delinquency
IRM 5.19.4	Enforcement Action
IRM 5.19.5	ACS Inventory
IRM 5.19.8	Collection Appeal Rights
IRM 5.19.9	Automated Levy Programs
IRM 5.19.10	Collection Operations Transcript Processing
IRM 5.19.12	Centralized Lien Operation
IRM 5.19.13	Campus Procedures for Securing Financial Information
IRM 5.19.17	Campus Procedures for Currently Not Collectible and Offers in Compromise
IRM 5.19.18	Federal Employee/Retiree Delinquency Initiative (FERDI)
IRM 5.19.22	Business Master File (BMF) Return Delinquency
IRM 5.19.25	Passport Program
IRM 21	Customer Account Services

(2) Employees may also find the following information helpful:

- *Servicewide Electronic Research Program (SERP).*
- *Integrated Automation Technologies (IAT).* See IRM 5.19.6.14.1, Mandated IAT Tools for ACS Support.
- *ACS Support e-Guide.*

5.19.6.2
(12-05-2022)
ACS Support Overview/What is ACS Support

(1) Automated Collection System Support (ACSS) is a Compliance Operation, supporting ACS Call-Sites, resolving correspondence from taxpayers, their representatives, and/or third party contacts. These include Taxpayer Delinquent Accounts (TDA) with a balance due and/or Taxpayer Delinquency Investigations (TDI) with delinquent returns.

(2) There are five SBSE ACS Support sites:

- Atlanta Campus
- Cincinnati Campus

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- Fresno Campus
- Kansas City Campus
- Philadelphia Campus

(3) ACS Support is responsible for working the "S" and "V" inventories, See IRM 5.19.6.20, S - Inventories, and IRM 5.19.6.21, Victor "V" Inventory

(4) ACS Support duties consist of:

- Perfecting of flagged levy requests and NFTL requests -- daily.
- Processing action lists -- weekly.
- Perfecting levies -- daily
- Performing account actions from correspondence.
- Processing paper levy responses.
- Processing TAS & CDP cases.
- Processing ACS undelivered mail.
- Processing balancing lists.
- Processing TDI returns.
- Processing LEVYPYMT transcripts -- daily
- Processing Open Levy Control Bases listing -- daily
- Processing CCA4242 - Aged listing -- weekly

(5) SBSE has designated individuals serving as coordinators/liaisons. The contact information can be located on SERP under the Who/Where tab and then selecting applicable coordinator link (e.g., ACS Support Liaisons or ACS CDP Coordinators).

- ACSS Liaison
- CDP Coordinator
- Collection Appeal Program (CAP) Coordinator
- NLS Coordinator
- SITLP Liaison
- TAS Liaison

5.19.6.3
(12-05-2022)
Time Reporting

(1) The Work Planning and Control (WP&C) System tracks time expended and volume of work processed by work code.

(2) For a complete description of each OFP listed below, go to the OFP Home Page at *http://ofp.ds.irsnet.gov/index.asp.* See IRM 3.30.20, Work Planning and Control, for more information about the WP&C.

(3) Report ACS Support work under Organization Code 76000 using functions 640, 790, 810 and 820.

(4) See Exhibit 5.19.6-2 for a complete listing of ACSS OFP codes.

Caution: Only codes approved by National Office may be used for reporting of work.

5.19.6.4
(03-07-2024)
ACS Support Research

(1) Systems used by ACS Support include the following:

- IDRS
- ACS
- AMS
- ALS

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- SERP
- ADR
- GII
- RTR
- EUP for TDS access

(2) See IRM 5.19.6.1.7 , Related Resources, for additional IRMs for processing work performed in ACS Support.

5.19.6.4.1
(03-07-2024)
Mandated IAT Tools for ACS Support

(1) This section provides information on mandated IAT tools for ACSS Employees.

(2) IAT provides tools that simplify research, reduce keystrokes, eliminates repetitive typing, and increases the accuracy of regular work processes.

(3) If an IAT tool is not available, or an employee has a problem with the IAT Task Manager, the case should be processed through IDRS, following established procedures. See the IAT Website , for how to report/fix problems with IAT tools.

(4) Additional IAT tools will be added when deemed beneficial and seen as adding quality to the ACSS work processes. IAT tool users can visit the IAT Website to become a subscriber to the IAT newsletter. The iNews details all ongoing IAT activity with tool retirements and rollouts.

(5) See IRM 5.19.1.2.8, Mandated IAT Tools, for a list of mandatory IAT tools.

Note: If a form is available through AMS and the IAT Fill Forms Tool, use the AMS form as it will upload the completed form details into the AMS history. This will eliminate the need to manually document the form details into AMS history.

(6) The suggested use IAT tools are Payment Tracer and Compliance Suite.

(7) For additional information for each tool, including job aids, see the *IAT Website*.

5.19.6.5
(12-05-2022)
ACS Letter/Levy Mailout

(1) ACS outgoing correspondence consists of the following items:

- Taxpayer letters (LT) Run Number NOT22.
- Third party letters (LP) Run Number NOT22.
- Form 668-W(c), Notice of Levy on Wages, Salaries, and Other Income- Run Number NOT21.
- Form 668-A(c), Notice of Levy - Run Number NOT21.
- Form 8519, Taxpayer Copy of Notice of Levy - Run Number NOT21.

(2) See IRM 5.19.5-2, ACS Letters Reference, for a complete list of ACS letters.

(3) ACS notices are printed and mailed from the Correspondence Production Services (CPS) sites. Generally, SBSE ACS notices are processed by Detroit - CPS (East) and W&I notices are processed by Ogden - CPS (West). ACS generates outgoing correspondence weekly for new accounts and daily for items requested in ACS real-time.

(4) ACS generated correspondence is dated seven days from the request date, excluding weekends and Holidays.

Note: *Levy Releases*, LP68, are dated 5 business days from the request date.

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(5) Some banks, local businesses and major nationwide employers have requested that levies and related correspondence be mailed to a centralized address. See IRM 5.19.4.3.5, Levy Sources and ACS Display, for a description of how levy sources are created. See IRM 5.19.4.3.8, Levy Source Address, regarding centralized mail addresses and see IRM 5.19.4.3.9, ACS Levy Sources on SERP, for information on levy source address availability on SERP.

Reminder: ACS employees are required to make sure that addresses are complete including zip codes before requesting the levy or letter. For rural areas a street or post office box may be necessary.

(6) If a letter/LP, levy, or NFTL is not mailed for any reason, reject the action on ACS as follows:

- For letter or LPs, enter "MCLT,01,LTnn" or "MCLP,01,LPnn". For a levy, enter "MCLV,,LVnn". For a NFTL, enter "MCFM,,CMTmm-dd". "nn" is the letter, LP, or levy number.
- Enter the reason for not mailing the original notice in AMS history.
- Reissue the notice; **OR** assign the account back to the originating function (S, C, R, E or I) if the notice will not be reissued.

Note: **DO NOT** reissue the notice if the Status changed (no longer TDA or TDI status) or there are new comments or account activity that make the correspondence unnecessary. Notate in AMS comments the reason the notice was not reissued.

5.19.6.5.1 (07-12-2004) **Signatures on ACS Letters and Levies**	(1) ACS letters and levies, with the exception of LT/ST 11, contain the signature of an ACS call site operations manager; one for each ACS Support campus: • Philadelphia call site operations manager (PSC ACS Support) • Detroit call site operations manager (CSC ACS Support) • Kansas City call site operations manager (KCSC ACS Support) • Fresno call site operations manager (FSC ACS Support) (2) Signatures are stored in the national electronic library and are accessed when letter/levy print jobs are processed. (3) If a call site operation manager retires, gets new job, etc., the signature must be updated with new operations managers name. (4) The signatures for ACS products are updated by the User Support function in each of the four campuses in (1) above.
5.19.6.5.2 (07-08-2008) **Securing new/revised Signatures for ACS Letters and Levies**	(1) When notified of a change in name, request the new ACS operations manager to write their signature within the box using black ink. See Exhibit 5.19.6-2. *Note:* This page can be printed from SERP and used for routing to the User Support function. (2) It is best to secure an original signature not a faxed one. If the call site operations manager is off site they should mail it to the ACS Support department.

5.19.6.5.3 (07-12-2004) **Routing signature change to local User Support Function**	(1) Deliver the request for signature change to your campus User Support function. (2) An ICS/ACS print (IAP) computer specialist will digitize the signature and load it on the print system library. (3) The digitized signature for all LT/ST & LP/SP letters generated by NOT22 is placed in library NRPS.ACSA.PSEGLIB with the external segment name of S1ACSCS. The computer specialist will use ELIXIR software to convert the signature into a page segment (pseg), and rotate the pseg 180 degrees. (4) The digitized signature for levies generated by NOT21 is placed in library IRSX.SYSx.LOCAL.PSEGLIB with the external segment name of S1ACSCB. *Note:* x represents a support site literal E(CSC), F(FSC), G(KCSC), J(PSC). Effective July 2, 2007, ACS notices that require printing and mailing are generated from one of the Correspondence Production Services (CPS) sites.
5.19.6.5.4 (07-08-2008) **Verification of signature change**	(1) ACS Support should verify that the signature change was made by the User Support function and that it is printing correctly (meaning it is placed in the proper position on the letter and is not printed upside down). (2) If any problems are discovered, contact the computer specialist immediately.
5.19.6.6 (07-08-2022) **Certified Mail Process**	(1) The ACS LT11 is mailed certified, return receipt requested. The delivery status of certified mailings, which may also include an image of a signature if received, are maintained on the Certified Mail Repository (CMR). The CMR is a part of the Notice Delivery System (NDS) which is maintained by the Correspondence Processing Service (CPS) located at the Detroit Computing Center (DCC). Also, an automated Return Receipt Request process using a new U.S. Postal Service (USPS) system called Bulk Proof of Delivery (BPOD) eliminates the manual work involved with processing the ACS notice output and replaced the CDP Certified Mail System (CDP-CMS). See IRM 5.19.8.4.7.1.1, Certified Mail Listing. (2) The BPOD service involves CPS sending a request file to USPS to obtain delivery notification instead of sending USPS Form 3811 (Green Cards) on all return receipt requests. USPS provides delivery results back in a series of electronic files including signature images. The CPS NDS allows the mailing status Transaction Code (TC 971-069) to systemically post to IDRS. The TC 971-069 will be posted to IDRS only when a CDP notice is physically presented to USPS for mailing (previously it posted when the CDP notice was issued from ACS). In addition, NDS generates a certified mail listing to be presented to USPS for proof of mailing. This is a listing of data corresponding to the actual notices that are delivered to USPS for mailing. The USPS stamped certified mail listings will be returned to the ACS Support function at each campus for future CDP hearing use if needed. (3) An additional feature of NDS allows the obtained delivery status information (TC 971 - AC 066, 067,068) to be systemically posted to IDRS and the signature image to be stored in a repository. This process is referred to as Inbound Return Receipt Automation (IRRA). The Certified Mail Repository (CMR) stores this information.

5.19.6.7
(03-07-2024)
**Automated Lien System
(ALS), Overview**

(1) The following sections provide instructions for printing and perfecting Notice of Federal Tax Liens (NFTLs) requested via ACS for input to the campus portion of the Automated Lien System (ALS).

(2) NFTLs are requested on ACSWeb by using history code FM10.

(3) Certain conditions exist which require special procedures when filing a NFTL. In these cases employees manually requesting an NFTL will enter history code FM10 twice on ACS and document ACS Comments or AMS Narratives with special instructions for processing the NFTL request.

(4) When a CAF indicator is present or there are mixed modules, a second (or more) FM10 will systemically generate on ACS. The variable action history will reflect the reason for the second (or more) FM10. For example, when the CAF indicator is present, the CAF number for the POA is populated.

(5) The FM10 requests are downloaded to the ALS-ACS Perfection program. When there are multiple FM10s, multiple requests will download.

Exception: When a FM10 is systemically generated because there is a CAF Indicator present, a multiple condition is not created on ALS. Instead this generates a pop-up window at the end of assessment dates.

(6) Process NFTL requests within **5 business days** of receipt on ALS. The day the request is loaded to ACSS/ALS is counted as the first business day.

Note: Any NFTL request not perfected within the 5 business day timeframe will be rejected from ALS. See IRM 5.19.6.7.8, Potentially Stale Lien Summary and Stale Lien Rejection Report, for how to process NFTLs on the "Stale Lien Rejection Report".

(7) Complete and accurate case documentation promotes quality and consistency in working NFTL perfection cases. History entries should contain enough information so that any person subsequently reading the history can easily determine what decisions were made, why those decisions were made, and what actions were taken.

(8) You are required to document actions taken on AMS for each NFTL perfection case accessed. There may be other specific lien perfection AMS documentation requirements in the subsequent sub-sections.

- Identify account access for lien perfection using the issue code "Lien".
- Document actions taken.
- Include results of tools utilized, such as from Integrated Automation Technologies (IAT).

(9) To assist with processing NFTL requests, refer to IRM 5.19.12, Centralized Lien Operation, and the *ALS User Guide Chapter 1 - 10*.

(10) Report NFTL perfection processing volume and time to OFP 810-64301.

5.19.6.7.1
(03-07-2024)
**Systemic Batching of
NFTLs**

(1) There are two ways to batch NFTLs.

1. Input size of batch and the system will automatically calculate the number of batches.

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2.   Bypass size by pressing enter and input the number of batches and the system will automatically calculate the size of the batch.

Note: Using the first method ensures the system automatically batches the entire inventory. If the second method is used, **you must** verify there is no inventory remaining to be batched.

(2)   The system will then ask you if you are ready to begin batching.

* Answer with "Y" if yes.
* Answer with "N" if you want to re-size your batches.

(3)   The system will automatically assign a batch number to each of the batches.

Type	Action
Y for yes	The batch will be printed.
N for no	You will need to re-input the login name.

(4)   Each batch will be assigned a batch number. Cover sheets showing the batch number can be printed (each batch will print 2 cover sheets) or the batch numbers can be copied and placed in a tracking spreadsheet. Whether the batch numbers are printed on a cover sheet or placed in a spreadsheet, each batch is to be tracked to ensure the batch is completed.

5.19.6.7.2
(07-08-2022)
Processing NFTL Requests

(1)   Each NFTL request contains the following information:

* Area Office location
* Taxpayer's name
* Taxpayer's address
* Tax Periods
* TIN
* Unpaid balance of assessment as shown on ACS
* NFTL request date

(2)   MFT 35 modules are never to be included or added to a NFTL. ACS programming is in place to systemically exclude MFT 35 from FM10. If you receive a NFTL request with an MFT 35 module listed, contact Campus Policy ACSS HQ Analysts.

(3)   Research each NFTL request on IDRS for the following items:

* Assessment dates.
* Balance due amounts.
* Valid entity type (individual, corporation, etc.)
* Civil penalty reference codes.
* Valid name line(s) and address.

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5.19.6.7.3
(07-08-2022)
Perfection of Taxpayer's Name and Address

(1) If the NFTL is for a Corporation or Partnership and is not reflected in the name line, edit the name line with corporation or partnership after the name.

(2) A corporation can be identified from the following indicators:

- A Form 1120 filing requirement on ENMOD, INOLE, etc.
- One of the following words in the first name line, INC., Incorporated, Corporation, Corp., Ltd., Limited, and Association.

(3) A partnership can be identified from the following indicators:

- A Form 1065 filing requirement on ENMOD, INOLE, etc.
- More than one person's name included in the name lines.
- Any name line which includes, PTR., Partner, or General Partner.

  Note: If the entity is a partnership, do not include the names of individual partners on ALS. The NFTL will be filed in the partnership's name and address only.

(4) If a BMF entity does not clearly fall into the category of corporation or partnership, code it as a sole proprietor.

(5) ENMOD may contain numerous name lines. The IMF name lines on the NFTL must match the IMF name line for the tax modules listed on the NFTL. If different, use the information from ENMOD.

(6) Compare the address on the NFTL with the current address on ENMOD. Also review ENMOD for any pending address change , including "AP" and "PN". If a newer "AP" or "PN" address is found edit the NFTL with the new address.

5.19.6.7.4
(03-07-2024)
Perfection of Assessment Date, Module Balances and Civil Penalty Reference Codes

(1) You can file one NFTL for multiple modules against the same taxpayer. Each module is listed separately.

Note: ALS will accept up to 80 assessments on one NFTL.

(2) A module can have more than one unpaid assessment transaction code, (TC 150, 240, 290, 300). Annotate each unpaid assessment transaction date.

Note: A TC 290 or TC 300 for .00 with refundable credits being reversed is an assessment. For example, TC 300 is .00 and is followed by TC 765 with a dollar amount, the TC 300 is the unpaid assessment transaction.

- Enter the unpaid balance due for each module next to the most recent assessment date. See the NOTE and REMINDER listed below under paragraph 4.
- Enter .00 next to any earlier assessment dates that appear on the same module.

Note: **Do not add the civil penalty reference codes when the TC 240 is part of a non MFT 55 module.**

(3) ALS will accept up to 80 assessments on one NFTL. If more than 80 assessments are to be included on the NFTL, reject the NFTL. See IRM 5.19.6.7.7 , Rejecting a Request for a NFTL..

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(4)   Compare balance due for each module with balance due on SUMRY. If different, edit new balance.

Note: If only accruals are due, calculate the amount to the date of the NFTL request using CC INTST and notate on the NFTL request.

Reminder: When necessary, compute restricted Failure to Pay (FTP) penalties and/or restricted interest using the date of the NFTL request and notate the amount on the NFTL request. See IRM 20.1 Penalty Handbook, and IRM 20.2 Interest, for guidance on how to compute restricted interest and penalties. Penalties/interest should be assessed or abated as appropriate.

(5)   If the assessment transaction code is a TC 240 (Civil Penalty), notate the civil penalty reference code on **MFT 55 modules only** .

(6)   Modules in status 12 or 72 cannot be included on the NFTL. If any module is in status 12 or 72, reject the NFTL. See IRM 5.19.6.7.7 , Rejecting a Request for a NFTL.

(7)   NFTLs filed on Form 2290, Heavy Highway Vehicle Use Tax Return, modules should be prepared using the period beginning date (e.g., 07-01-2012) rather than the period ending date (e.g., 06-30-2013). This is very important when there is more than one period for a specific TIN. The period beginnings must be used to separate each assessment to ensure that we receive the module satisfaction indicator from the master file when each module is satisfied.

5.19.6.7.5
(03-07-2024)
Perfection of Multiple Requests for the Same Taxpayer

(1)   Multiple requests can either be:

- systemically generated, based on conditions present on an account, or

  Note: The variable action history will contain the reason for the systemically generated multiple FM10.

- input by an employee when a condition exists which requires special processing. See IRM 5.19.4.6.2 , Special NFTL Filing Considerations.

  Note: Comments providing special instructions for processing the NFTL request will be found on AMS under the issue code for "Liens" or within other comments when an employee manually inputs multiple FM10s.

(2)   The ACS NFTL programming will systemically generate a second FM10 in the following instances:

- when there is a CAF indicator present on the account (ACS variable action history will reflect the CAF number for the POA), or
- when there are mixed modules on an account for which the NFTL is being filed. For example, there are TDA modules for an MFT 30 and MFT 29 or MFT 31 on an account. (ACS variable action history will reflect "MIXMODS").

(3)   When the CAF indicator is present, the authorized POA information is pulled directly from the CAF and forwarded with the NFTL request to the ALS-ACS Interface program. The POA information will be displayed after the NFTL information is perfected.

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Note: This does not create a multiple condition on ALS. It generates a pop-up window at the end of assessment dates.

(4)   Accept by using CTRL A.

Note: The POA has been verified via ACS programming which verifies at least one module on the account has a POA. Additional research of the POA, including tax period, etc., is not necessary. See IRM 5.12.6.3.10(1), Notifying the Authorized Representative/Power of Attorney, regarding tax periods on the NFTL.

(5)   When the multiple FM10 are the result of 'mixed modules', care must be taken to ensure that the appropriate taxpayers are listed on the NFTL; MFT 29, MFT 31 and MFT 55 must have an individual's name line, never a joint name line.

(6)   A second FM10 input manually by an employee indicates special conditions are present requiring special instructions to properly file the NFTL:

- POA not on CAF
- Real property in more than one filing jurisdiction
- An ex-spouse living at a different address
- A street address for an entity with a PO Box
- Additional modules on IDRS that are not on ACS

(7)   Research all recent AMS comments for special instructions.

Note: The AMS comments may not be on the same day as the FM10 input.

(8)   If AMS narratives are not documented with special instructions or a reason for the manual multiple FM10, line through the NFTL request and reject the NFTL. See IRM 5.19.6.7.7 , Rejecting a Request for a NFTL.

(9)   If AMS narratives document that the special instructions/reason for the manual multiple FM10 is for an ex-spouse living at a different address, follow the steps below:

1.   Locate the SLID number of the NFTL perfected for the primary taxpayer. See *ALS User Guide*, Chapter 3, Display, "Tinlist", to locate the SLID.
2.   Update the address for the secondary taxpayer. See *ALS User Guide*, Chapter 6, RRA Notices, "Updating the Mailing Address" to update the address.

(10) If AMS narratives document that the special instructions/reason for the manual multiple FM10 is to add a notice status modules(s), determine if the type of liability and name line are the same as the modules on the NFTL.

Example: ALS name line is joint, notice status module to be added is single.

a.   If the notice status module(s) can be added, use Ctrl A on the Assessment screen to add the module(s).
b.   If the notice status module(s) cannot be added because the type of liability and name line are different, perfect and accept the NFTL, if appropriate, without the notice status module(s). Follow the steps below to indicate the second FM10 for the notice status module(s) cannot be completed:

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- Prepare Form 4442 noting the notice status module(s) cannot be added to the NFTL and forward it to the manager of the employee who generated the NFTL request.
- Document AMS the notice status module(s) cannot be added because the type of liability and name line are different than the modules on ACS and the NFTL for the notice status module(s) will need to be filed manually via Form 12636.

(11) Update ALS per the AMS narrative special instructions/reason on the Multiple screen or the Assessment screen.

5.19.6.7.6
(10-15-2010)
ALS Data Perfection Screen - General

(1) After securing all the above information from IDRS, access the ACS/ALS database and perfect each NFTL record using the NFTL request. For each NFTL record on ALS, the cursor appears at the first element to be perfected.

(2) Perfect the taxpayer name by entering the appropriate entity type codes:

    a.   1- Individual - Use for all IMF and IRAF taxpayers.
    b.   4- Corporation
    c.   7- Partnership - Use when the entity is clearly a partnership.
    d.   9- Sole Proprietorship

(3) When there are no more NFTLs to perfect, the message "NO ADDITIONAL TINS" is displayed.

(4) For each NFTL perfected, destroy the ALS printout after quality review.

(5) NFTLs that cannot be perfected should be rejected on ALS and ACS. To reject a NFTL on ACS, input action code "MCFM,,CMTmm-dd".

5.19.6.7.7
(03-07-2024)
Rejecting a Request for a NFTL

(1) There are times a NFTL cannot be perfected and needs to be rejected back to the originator. The steps to reject a NFTL are determined by whether or not the account is still on ACS.

(2) If the account is still on ACS, take the following steps:

- Input MCFM,,CMTmm-dd on ACS.
- Input TOxx,01,REJFM10 (xx = manager function of area that input the FM10 in history) on ACS.
- Reject the NFTL on ALS.
- Document AMS comments with the reason for rejection.

(3) If the case is no longer on ACS, take the following steps:

- Reject the NFTL on ALS.
- Prepare a Form 4442 noting the rejection. Forward it to the manager of the employee who generated the NFTL request.

    Exception: If all modules are in status 12 or 72, do not prepare Form 4442.

- Document AMS comments with the reason for rejection.

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5.19.6.7.8
(07-08-2022)
**Potentially Stale Lien
Summary and Stale Lien
Rejection Report**

(1) When NFTLs are not perfected **by the 5th business day** after being loaded to ACSS/ALS, the "Potentially Stale Lien Summary" report will generate advising there are NFTLs that need to be perfected. If the NFTLs are not perfected by close of business the same day the report generates, the NFTLs will be systemically rejected.

Note: ACSS sites are responsible for accessing the "Potentially Stale Lien Summary" report daily to obtain the account information for any potentially stale liens.

(2) When NFTLs are not perfected by close of business the 5th business day after being loaded to ACSS/ALS, the "Stale Lien Rejection Report", report will generate on the 6th business day advising there are NFTLs that have been rejected. .

Note: ACSS sites are responsible for accessing the "Stale Lien Rejection Report "report daily to obtain the account information for any rejected liens.

(3) ACSS sites are responsible for manually re-processing all accounts listed **for their site** on the" Stale Lien Rejection Report" by close of business the same day the report generates. The site must provide E-mail confirmation to Campus Policy HQ staff that new requests for NFTLs have been input.

(4) If an **account is still open on ACS, in status 22**, employees will need to take the following actions:

    a.   Input an action history: "MCFM,,STALELIEN".
    b.   Review AMS history for any annotations of special NFTL instructions. If present, follow procedures in IRM 5.19.4.6.2, Special NFTL Filing Considerations.
    c.   Input a new FM10.
    d.   Update AMS history.

       Note: When updating AMS histories with special NFTL filing conditions, employees must enter those comments using the issue code for "Liens".

(5) For those **accounts that have closed off of ACS, no longer in status 22,** employees will be required to prepare a Form 12636 , Request for Filing or Refiling Notice of Federal Tax Lien, to manually request the NFTL.

    a.   Update AMS history on account that original NFTL request was rejected as a stale NFTL.

       Note: When updating AMS histories with special NFTL filing conditions, employees must enter those comments using the issue code for "Liens".

    b.   Review AMS history for any annotations of special NFTL instructions. If present, they must be annotated on the Form 12636.
    c.   Prepare the Form 12636 for all modules that were to be included on the NFTL.
    d.   Obtain manager or designated employee approval, if necessary and e-mail to the *Centralized Case Processing (CCP) Lien Teams*

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| 5.19.6.8
(07-08-2022)
Levy Review | (1) | ACS programming systemically screens the levy notices issued by ACS searching for pre-identified criteria. Based upon the result of the screening, ACS will either: |

- void the levy notice and generate a systemic action history item "SCLV"; or
- flag the notice for online review; or
- allow the notice to be issued

(2)   ACSS users with the appropriate ACS profiles will review and perfect levy notices that have been flagged for review. Levy notices not flagged for review in the ACS screening phase are sent to print during ACS overnight processing.

(3)   The *ACS Levy Review and National Levy Source (NLS) Screens User Guide* contains complete information on the content of ACS levy review screen displays, reports, and processes.

(4)   IAT tools simplify processing by assisting the user with IDRS research and input. The tools also reduce the chance of errors and improve productivity. When an action must be taken and an IAT tool is available, ACSS employees with access to IAT tools are required to complete the action using the IAT tool. See IRM 5.19.1.2.8, Mandated IAT Tools, for a list of mandatory IAT tools. Document the tool used and the results in AMS comments.

Note: If an IAT tool is not functioning properly or it is determined not to be appropriate for a specific situation, the case should be worked using IDRS. For more information on each tool as well as job aid for each tool, see http://iat.web.irs.gov/.

(5)   Report Levy Review processing volume and time to OFP 810-64302.

| 5.19.6.8.1
(10-05-2012)
ACS Levy Review and Perfection Overview | (1) | ACS programming performs the levy verification and levy address validation. Although many of the condition codes are now systemic, there are 4 condition codes that require a manual review: |

  a.   Open control base – Flag Condition Code "CNTL".
  b.   Credit module on IDRS – Flag Condition Code "CRMOD".
  c.   DECD in taxpayer entity - Flag Condition Code "DECD".
  d.   LLC Entity - Flag Condition "LLC".

(2)   ACS Levy Review is categorized into two groups, Pre-Issuance and Post Issuance.

  a.   Pre-Issuance conditions are identified at the time the LVnn action history is input and generates a real-time error message to employees. It is the requesting employee's responsibility to verify that the levy action is correct.
  b.   Post Issuance conditions will be handled after the LVnn action has been successfully completed. Using batch programs, the system will determine which levies will be cancelled, flagged or issued.

(3)   Tax examiners will work all flagged condition code types.

(4)   Flagged levies must be perfected by close of business on the 6th calendar day from the date they are loaded.

5.19.6.8.2 (10-15-2010) **Accessing Online Levy Review through ACS**	(1) Profiles have been established on ACS to allow access to the levy review screens. Users will not be able to access the screens unless they are profiled as a Levy Reviewer.

(2) Users will need to complete a request on BEARS for the correct profile access.

(3) Employees who perform NLS Coordinator duties will require two employee numbers. A new profile for NLS duties and the other profile for access to ACS, either as an operator or levy reviewer.

5.19.6.8.3 (01-01-2015) **Flagged Conditions Requiring Levy Review and Perfection**	(1) All levy records are passed against IDRS to detect differences in account/ module status, balance, etc.

(2) During the levy review process, ACS will flag an account for review by a tax examiner when one of 4 conditions below is met. The conditions are:

- Open control base – Flag Condition Code "CNTL"
- Credit module on IDRS – Flag Condition Code "CRMOD"
- DECD in taxpayer entity - Flag Condition Code "DECD"
- LLC Entity - Flag Condition "LLC"

Note: When a module contains both an open control base and a credit module the flag condition code will display as "CRCNT"

(3) Tax examiners will be responsible for reviewing the account and determining whether the levy should be issued or not.

Note: MFT 35 modules are never to be included on a levy. ACS programming is in place to systemically exclude MFT35s on levies. If you receive a levy request with a MFT 35 module listed, contact Campus Policy ACSS HQ Analysts..

(4) When levies are manually cancelled during the levy review process, a systemic "MCLV "action history item is generated.

5.19.6.8.3.1 (07-08-2022) **Open Control base - "CNTL"**	(1) An account will be flagged for review when one or more modules contain an open control base. Employees will need to determine if the open control base on the account has any bearing on whether or not a levy should be issued.

(2) Any time the control base is open to an individual employee telephone contact must be made to determine if the levy can be issued. Document the results of the contact, or lack thereof, in AMS histories.

a. If the employee states there will be no change to the TP account, issue the levy.
b. If the employee states there will be a change to the TP account, void the levy. Reassign the account on ACS to "R1,21,OPNCNTL".
c. When unable to contact the employee, void the levy. Reassign the account on ACS to "R1,21,OPNCNTL".

(3) Levies can be issued when the open control base is for a large scale category such as Underreporter.

| 5.19.6.8.3.2
(03-07-2024)
Credit Module on IDRS -
"CRMOD" | (1) | Accounts will be flagged for review when there is a credit on another tax module for the account that may have been intended for the balance due modules on the levy. |

(2) If IDRS/ACS research indicates the credit should have been applied to the balance due module(s) on the levy, e.g. TC 670 DPC 05 applied to TDI module, input a credit transfer to move the money to the TDA module. This will then change the balance due amount on ACS to either full paid or partially paid.

a. If the credit transfer will fully satisfy the balance due module(s), void the levy. Update AMS history that the balance was satisfied by transfer of payments from xx/xxxx (MFT/tax period), then reassign the account on ACS to "S0,21,ACCTFP".

                                                                      \#

AMS history. On ACS, input NC09 and reassign the account to "S0,21,NC09".

c. For all other remaining balances, consider the credit amount in relation to the liability.

If	Then
the pending credit is small in relation to the liability.	Issue the levy.
the pending credit is large in relation to the liability.	Cancel the levy. Reassign the account on ACS TOE3,21,PNDPMT.

Note: If the credit is from withholding identified from the taxpayers return and there is a refund hold code, **do not** transfer the credit.

(3) Address all credits on the module.

Reminder: Tax examiners are responsible for reviewing the account and determining if the levy should be issued.

(4) If the credit should not be applied to the TDA modules, issue the levy.

| 5.19.6.8.3.3
(10-15-2010)
Deceased Taxpayer
Entity - "DECD" | (1) | Accounts will be flagged for review when the "DECD" literal is found in the taxpayer name lines. Issue all "DECD" flagged levies. |

Note: If "CNTL" or "CRMOD" flag conditions are present, a determination to issue or cancel a levy is based on those flag condition procedures.

| 5.19.6.8.3.4
(07-08-2022)
Limited Liability
Company - "LLC" | (1) | Accounts will be flagged for review when a systemic levy has generated and one or more of the following conditions exist: |

a. "LLC" is in the name line of the entity.
b. The LLC CD = S where there are delinquent employment tax modules prior to 2009 or excise tax modules prior to 1/2008 and the LLC Ind = 0,2 or 3

      c.   LLC_CD = blank where there are delinquent employment tax modules prior to 2009 or excise tax modules prior to 1/2008.

(2) Employees will need to refer to IRM 5.19.4.3.4(14), Levy Determination - (E3/E4 Processing) and IRM 5.19.1.5.14, LLC Accounts, to determine whether or not the levy should be issued.

(3) If AMS history or ACS comments indicate the entity has one member and is a disregarded entity, e.g., one that is not taxed as a corporation, then void the levy and reassign the account "TOI4,21,LLC-SMDE".

(4) If AMS history or ACS comments do not indicate the entity has one member and is a disregarded entity, issue the levy.

5.19.6.9
(07-08-2022)
Action Lists

(1) Cases appear on the ACS action list because additional information or research is needed before enforcement actions are taken. The information or research needed and how the list is processed are determined by a category code. There are 6 category codes.

(2) The action lists are downloaded to Control-D weekly. The Job Name is ACJWA835 and the Remarks section displays:

- ACRW8301 SCCB Action List
- ACRW8302 SCCB Actions LST Multi Cond.
- ACRW8303 ACS TRAMS FRM (this provides the weekly volumes)

(3) The Action Lists should be worked from the Control-D Listings weekly.

(4) Each action list contains the following elements:

- Category code
- Account TIN
- Account name

(5) An action must be taken on each case on the list. Some action list categories provide specific case action processing procedures. See IRM 5.19.6.10, Action List Balance Due Procedures for processing TDA and combination (TDA & TDI) accounts or IRM 5.19.6.10.1, Action List Return Delinquency Procedures for TDI accounts.

(6) Document AMS history with type of action list worked and action taken (e.g., working A1 action lists - TDA, Working A1 action lists - changed location code, etc.).

(7) IAT tools simplify processing by assisting the user with IDRS research and input. The tools also reduce the chance of errors and improve productivity. When an action must be taken and an IAT tool is available, ACSS employees with access to IAT tools are required to complete the action using the IAT tool. See IRM 5.19.1.2.8, Mandated IAT Tools, for a list of mandatory IAT tools. Document the tool used and the results in AMS comments.

Note: If an IAT tool is not functioning properly or it is determined not to be appropriate for a specific situation, the case should be worked using IDRS. For more information on each tool as well as job aid for each tool, see http://iat.web.irs.gov/.

(8) Action listings are to be worked in five (5) business days.

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(9)   Charge time spent on this program to OFP 810-64700. Point of count taken for each action list processed by a tax examiner. Receipts are taken from the Transmittal Form (Control-D file).

5.19.6.9.1
(03-07-2024)
A 1 Action List -
Location Code

(1)   An account appears on the A1 list when the jurisdiction has been changed on IDRS. Most of these accounts are systemically processed via GII. The below procedures are to be followed when an A1 account contains an expired follow-up date on ACS.

(2)   Use the following procedures to work this listing:

If	And	Then
Account is in S1	ACS/IDRS shows wrong location code was input	ENREQ account to correct location on IDRS.
Account is not in S1	ACS/IDRS shows wrong location code was input	ENREQ account to correct location on IDRS.
Account is in S1	ACS/IDRS shows correct location code was input	Follow next case procedures. IRM 5.19.6.10, Action List Balance Due Procedures (TDA accounts) or IRM 5.19.6.10.1, Action List Return Delinquency Procedures (TDI accounts)
Account is not in S1	ACS/IDRS shows correct location code was input	No additional entry or rescheduling of follow-up dates is needed.

(3)   Document AMS history with type of action list worked and action taken.

5.19.6.9.2
(07-08-2022)
C1 Action List - CAWR
Cases

(1)   Accounts that appear on the C1 list are BMF return delinquency modules created by matching programs done with the Social Security Administration.

(2)   Research IDRS and AMS history to determine if there has been contact with the taxpayer concerning the return delinquency. If research shows a phone call or paper correspondence from the taxpayer, or an open control, extend the follow-up date 21 days.

(3)   If research shows no contact from the taxpayer, perform next case action. IRM 5.19.6.10, Action List Balance Due Procedures (TDA accounts). IRM 5.19.6.10.1, Action List Return Delinquency Procedures (TDI accounts).

(4)   Document AMS history with the type of action list worked and action taken.

5.19.6.9.3
(03-07-2024)
D 1 Action List

(1)   Accounts on the D1 list have been accelerated by another function because the issues involved are best handled by ACS.

(2)   ASGNI account back to zero using command code ASGNI I/B (e.g. BGEE - 0000).

(3)   Research IDRS and AMS comments to determine why account was accelerated to ACS. Follow the chart below.

If Research Indicates	Then
Taxpayer is in bankruptcy or deceased	Assign case to R4
Taxpayer requests an IA or CNC	Assign case to R5
None of the above	Follow procedures in IRM 5.19.6.10, Action List Balance Due Procedures for TDA/Combo accounts or IRM 5.19.6.10.1, Action List Return Delinquency Procedures, for TDI accounts.

(4)   Document AMS history with the type of action list worked and action taken.

5.19.6.9.4
(03-07-2024)
E 1 Action List

(1)   Accounts appear on the E1 list if they have modules in currently not collectible status. The prime purpose of this category is to determine if new modules can be included under the prior 53. If they cannot, the account is assigned to the call site for action.

(2)   Research IDRS for the following information:

- Transaction date of most recent TC 530
- Cycle posted
- Closing Code
- AAB (CC SUMRY) of all modules, including previous CNC modules. See IRM 5.19.1.2.6, Case Processing Authority Levels.

(3)   For cases in which prior module was reported CNC TC 530, see table below.

If	And	Then
CC03 – Unable to Locate	Transaction date is within the prior 12 months, no phone number, no levy source, no new address and a. IMF, Non-Masterfile (NMF), or out of business BMF sole proprietors or partners, b. BMF taxpayers (other than accounts for trust fund taxes owed by corporations, LLCs, or limited partnerships) with less than c. BMF In Business Trust Funds with less than	Input TC 530 CC03 to all Status 22 modules on IDRS. Input OADT,14,530TOCL on ACS.

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If	And	Then	
CC12 – Unable to Contact	Transaction date is within the prior 12 months, no phone number, no levy source, no new address, and the assessed balance is less than: a. IMF or BMF Out of b. BMF In-Business Trust c. BMF In-Business Non-Trust	Input TC 530 CC12 to all Status 22 modules on IDRS. Input OADT,14,530TOCL on ACS.	# # # # # #
CC07 – Bankruptcy or CC10 – Defunct Corporation	New modules are **not** MFT 01,03, or 11, new liability period incurred prior to TC530 transaction date	Input TC 530 CC10 to all Status 22 modules on IDRS. Input OADT,14,530TOCL on ACS.	
CC10 – Defunct Corporation	New modules **are** MFT 01,03, or 11	Transfer to field by doing ASGNI to 6501 on IDRS.	
CC08 – Deceased	New liability occurred prior to or within same year as date of death. No dollar criteria.	Input TC 530 CC08 to all Status 22 modules on IDRS. Input OADT,14,530TOCL on ACS.	
CC24 through CC32 – Hardship (IMF or BMF sole proprietor accounts)	Transaction date is within the prior 12 months and assessed	Input TC 530 CCxx to all Status 22 modules on IDRS. Input OADT,14,530TOCL on ACS.	# #
Any CC not listed above; is more than 12 months old; or over the dollar amounts listed in this chart.	NA	Enter into AMS history the reason the TC530 was not input (e.g., above dollar criteria, over 12 months old, not applicable TC 530 CC) and continue processing per IRM 5.19.6.10	
No modules in status 53	NA	Document AMS history (e.g. 0 mods ST 53) and continue processing per IRM 5.19.6.10	

(4)   Document AMS history with type of action list worked and action taken.

5.19.6.9.5
(07-08-2022)
**J 1 Action List -
Re-sequence Merge
Indicator Cases**

(1)   An account appears on the J1 list when it has been merged from one TIN to another. The entity may be on ACS with two different TINs.

(2)   Research the action list TIN on IDRS using Command Code ENMOD. Look for indicator DI008 to locate the account's old TIN.

Note: After researching the TINs involved, if there is an indication an invalid merge has taken place, contact Entity function for resolution.

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(3)   Access the old TIN on ACS to determine if the account is still present. If the old TIN is not present on ACS take the following actions:

- Access the new account using the TIN from your listing
- Enter the old TIN in the ACS notes field (Example: XREF = xxx-xx-xxxx 08-22-2017))
- Continue processing per the following IRMs: IRM 5.19.6.10, Action List Balance Due Procedures (TDA accounts) or IRM 5.19.6.10.1, Action List Return Delinquency Procedures (TDI accounts).

(4)   If the account is on ACS under both the old TIN and the action list TIN then secure prints from the old TIN and take the following actions:

- Summarize all comments from the old TIN and input to ACS/AMS history under the new TIN.
- ADD all telephone numbers, levy sources, etc. from the old TIN to the new TIN.

(5)   Analyze old TIN history and follow-up date for next case action on the new TIN :

- If old TIN had a future follow-up date then transfer new TIN to same function with same follow-up date.
- If old TIN had an expired follow-up date or did not provide for next case action then continue processing per IRM 5.19.6.10 (TDA accounts) or IRM 5.19.6.10.1 (TDI accounts).

(6)   Have manager or lead remove old TIN from ACS by inputting "TOS0,,ZAP".

(7)   Document AMS history with type of action list worked and action taken.

5.19.6.9.6
(07-08-2022)
M1 Action List - Multiple Condition Cases

(1)   Accounts appear on the M1 list when a case meets more than one action list category (e.g. D1 and E1).

(2)   The action lists are downloaded to Control-D weekly. The remarks section displays ACRW8302 and the Job Name is ACJWA835.

(3)   Analyze information required for each action list category as previously described and take appropriate action.

(4)   If the category doesn't provide a specific next case action, then process the account using the procedures in the following IRMs. IRM 5.19.6.10, Action List Balance Due Procedures for balance due accounts or those with a combination balance due and return delinquency accounts (combo accounts) or IRM 5.19.6.10.1, Action List Return Delinquency Procedures for return delinquency only accounts.

(5)   Document AMS history with type of action list worked and action taken.

5.19.6.10
(03-07-2024)
Action List Balance Due Procedures

(1)   If working S1 inventory, follow IRM 5.19.6.9, Action Lists, for actions necessary for the specific category prior to taking the actions below.

(2)   If working S9 inventory, follow IRM 5.19.6.20.9, Processing S9 Inventory, for actions necessary prior to taking the actions below.

(3)   **If the account is no longer assigned to Function S1 or S9, no further actions are necessary**

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(4) Generally, when working expired S1 or S9 inventory with one or more TDA modules, employees will either issue the appropriate letter(s) or levy. Employees are responsible to review the information in the references below prior to taking actions:

- IRM 5.19.4.3.7, Choosing a levy Source.
- IRM 5.19.4.3.1, Pre-levy Requirements - E2 Processing
- IRM 5.19.4.3.4, Levy Determination - (E3/E4 Processing)
- IRM 5.19.4.3.8, Levy Source Addresses
- IRM 5.19.5.13.1, Third Party Contact Notification Procedures

(5) For TDA or combo accounts with levy sources available for ACSS to send, follow the procedures in IRM 5.19.4.3.4, Levy Determination - (E3/E4 Processing), and IRM 5.19.5.13.1, Third Party Contact Notification Procedures, prior to taking any action. **See these Important Reminders**:

- Carefully review each tax module on IDRS to determine if a new CDP notification is needed, see IRM 5.19.4.3.1(6), Pre-levy Requirements - E2 Processing.
- For accounts where some modules need a CDP notification and other modules require a new TPC notice, issue both LT40 and then LT11.

Note: Exclude specific tax modules from letters by following the procedures in IRM 5.19.4.3.1(6)d, Pre-levy Requirements - E2 Processing.

- Perform IDRS and/or ACS research first to verify the issuance of advance third party contact notification by identifying TC 971 AC 611 posted on an IDRS module.

Note: When using just an LT40, reassign the account TOE3 first, then issue LT40.

(6) Issue LT11 and/or LT40 and/or issue a levy on each TDA module based on the above research.

(7) For TDA or combo accounts with no levy sources available for ACSS to send:

- Telephone number is present, reassign TOCn and issue LT16.
- Telephone number is not present, reassign TOI2 and issue LT16.

5.19.6.10.1
(03-07-2024)
Action List Return
Delinquency Procedures

(1) If working S1 inventory, follow IRM 5.19.6.9, Action Lists, for actions necessary for the specific category prior to taking the actions below.

(2) If working S9 inventory, follow IRM 5.19.6.20.9, Processing S9 Inventory, for actions necessary prior to taking the actions below.

(3) **If the account is no longer assigned to Function S1 or S9, no further actions are necessary.**

(4) If a telephone number is present, reassign TOCN and issue LT26 (IMF) or LT18 (BMF).

(5) If a telephone number is not present, reassign TOI2 and issue LT 26 (IMF) or LT18 (BMF).

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5.19.6.11
(07-08-2022)
ACSS Clerical
Procedures for Incoming
Mail

(1) This section contains procedures and timeframes for ACSS clerical staff to sort and screen incoming mail, batch to AMS, and strip closed work.

5.19.6.11.1
(09-19-2023)
Incoming Mail

(1) ACS Support receives or retrieves mail numerous times throughout the day in the following formats:

    a.   Physical mail,
    b.   Outlook e-fax,

Note: Outlook e-faxes are moved out of Outlook daily to a local electronic storage location in ACSS received date order.

    c.   Document Upload Tool (DUT). See IRM 5.19.1.2(13) for additional information regarding the Document Upload Tool.

Note: Correspondence in the DUT is downloaded daily to a local electronic storage location in ACSS received date order.

(2) Physical mail and electronic mail (e-fax or DUT) received on weekend days, federal holidays, or after 12 noon (local time) on business days will be considered as received the next business day. Physical mail and DUT mail received on weekends, federal holidays, or after 12 noon (local time) on business days will be date stamped (with a physical stamp or with the watermark date stamp process) with the next business day's date; faxes do not have to be re-stamped but will be considered as received in ACSS the next business day.

Note: Electronic documents are not considered ″physical″.

(3) **Upon receipt** in the Operation, date stamp all incoming physical mail with the date the mail is delivered to or received in the Operation, this is the ACSS received date. The date stamp must only be stamped on the face of the document in an area that does not cover taxpayer entries.

Note: Generally UD Mail and Levy Responses are not individually date stamped, however, UD Levies, UD Levy Releases, and UD NFTLs are to be individually date stamped.

(4) All faxes received via bulk fax printers or Outlook e-fax have a fax date and time stamp in the header/footer. This date is the IRS and ACSS Received date stamp.

(5) The Document Upload Tool (DUT) shows a "Respond Date" for each document received, this date is part of the systemically created naming convention when a document is downloaded in DUT, this is the IRS Received date. All documents received via the DUT are converted to pdf format and the IRS Received Date and the ACSS Received Date is stamped using the watermark process on the face of the document in an area that does not cover taxpayer entries. See Exhibit 5.19.6-5, Stamping IRS Received Date and ACSS Received Date on Documents Received via the Document Upload Tool (DUT).

(6) Fresno will download CRX letters from DUT. Other ACSS sites will not download any DUT documents/letters at this time.

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Reminder: Downloaded documents must be archived by the employee that performed the download.

Note: Fresno management will determine which clerical group (CSCO or ACSS) will perform the daily download of CRX letters.

(7) Physical mail received via transshipping from another ACSS site is stamped by the receiving ACSS site with the date the transshipment is received. Electronic mail "transshipped" via the shared folder process is stamped by the sending ACSS site, using the watermark process, with the date the transshipment is transferred on AMS.

5.19.6.11.2
(03-07-2024)
Visual Sort

(1) Visually sort mail, both physical and electronic (e-fax and DUT), generally within **2 business days** of receipt in the Operation to identify what needs to be further screened and/or will be worked by ACSS.

Caution: While sorting mail, look for live checks, cash, or other items of value such as credit or debit cards or gift cards. See IRM 3.8.46, Discovered Remittance, to process any discovered remittance.

(2) Identify and separate physical and electronic mail that may, upon further screening, be batched into the Account Maintenance System (AMS), including but not limited to:

Correspondence Type	Includes
TDA Correspondence	• Installment Agreement forms, • Form 8546, Claim for Reimbursement of Bank Charges, • Form 843, Claim for Refund and Request for Abatement, and • Other hand-written requests for penalty abatement, account information, balance inquiries, information regarding bankruptcy, information regarding deceased taxpayers or death certificates, information regarding incarcerated taxpayers, etc.
Financial Information	• Form 433, Collection Information Statement, A/B/F/H, or • Types of financial substantiation such as bank statements, payroll statements/check stubs, loan denial letters, medical or prescription receipts, child support documents.

Correspondence Type	Includes
TDI Correspondence	• All tax returns whether signed or unsigned, associated schedules and forms. ***Note:*** Detach all signed IMF tax returns received attached to other correspondence (e.g. Form 9465, Form 433-D, etc.) and edit an action trail on the left margin of the correspondence: Detached 1040 YYYY (tax year of the return), balance due or refund amount shown on the return(s). Action trail example: "detach 1040 2019 Ref $1,269". ***Note:*** See IRM 5.19.6.11.5 (1) regarding original signed IMF tax returns attached to a CDP request. • Correspondence related to only a delinquent filing.
Reduced User Fee	Form 13844, Application for Reduced User Fee. Form 13844 is processed in Kansas City ACSS only
Collection Due Process	Form 12153, Request for a Collection Due Process or Equivalent Hearing, or hand-written correspondence requesting a CDP hearing. ***Note:*** Form 12256, Withdrawal of Request for Collection Due Process or Equivalent Hearing, and Form 12257, Summary Notice of determination, Waiver of Right to Judicial Review of a Collection Due Process Determination, and Waiver of Levy Prohibition, identified during visual sort should be routed to the local CDP Coordinator within **1 business day**.
CAP Appeals	Form 9423, Collection Appeal Request, or hand-written correspondence requesting a CAP appeal.

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Correspondence Type	Includes
Passport Correspondence	CP 508-R, Notice of Certification of Your Seriously Delinquent Federal Tax Debt to the U.S. Department of State, Notice CP 508R, Reversal of Notice of Certification of Your Seriously Delinquent Federal Tax Debt to the U.S. Department of State, and Letter 6152, Notice of Intent to Request U.S. Department of State Revoke Your Passport, are Passport Certification Notices. **Note:** Forward Passport Correspondence to *Philadelphia ACSS*.

(3) Identify and separate physical and electronic mail that will not be batched into AMS, including but not limited to Third Party Correspondence and UD Mail. Third party correspondence consists of responses to letters sent to third parties:

- Levy responses, Form 668-A, Notice of Levy, Form 668-W, Notice of Levy on Wages, Salary and Other Income, and Form 8519, Taxpayer's Copy of Notice of Levy – These responses may be received from third parties or from the taxpayer. See IRM 5.19.6.14, Levy Responses, to sort and process levy responses.
- ACS LP responses - These responses may be received from third parties or the taxpayer. See IRM 5.19.6.13, LP Responses Overview, to process LP responses.
- UD Mail - any letter, notice or other correspondence that was sent to a taxpayer or third party with an indication that the address to which the mail was sent is no longer valid.

(4) Further visually sort UD mail to separate UD notices by type and that have specialized processing (e.g., UD NFTL Notices, UD Levy Releases, etc.):

- ADR – UD mail that contains a USPS Yellow label.
- Non-ADR – ACS undelivered mail that cannot be processed through the ADR system.
- UD Correspondex letters – all UD Correspondex letters initiated by ACS and ACSS.
- UD Levy Releases – all undelivered LP68, We released the Taxpayer Levy, and/or Form 668-D, Release of Levy/Release of Property from Levy.

    Caution: UD Levy Release processing is time sensitive, see IRM 5.19.6.17.2, Undeliverable Levy Releases.

- UD Levies – all UD levies, Form 668-A, Notice of Levy, or Form 668-W, Notice of Levy on Wages, Salary, and other Income.
- UD Liens – all UD Notice of Federal Tax Lien (NFTL), Form 668-Y and Letter 3172, Notice of Federal Tax Lien and Your Rights to a Hearing Under IRC 6320.

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> ***Caution:*** UD NFTL processing is time sensitive, see IRM 5.19.6.17.4, Undeliverable Notice of Federal Tax Lien (NFTL).

(5)   Route BMF mail received in a W&I only site to CSC ACSS or PSC ACSS per *state mapping*.

(6)   Mail identified as non-ACSS criteria during the visual sort will be forwarded to the appropriate function/campus. All mail that will be routed out of ACSS is to be forwarded, generally, within **1 business day**. This work will not be batched into AMS and could include, but is not limited to:

- Programs that are consolidated in another campus, e.g., ASFR or AUR.
- Identity Theft forms: Form 14039, Identity Theft Affidavit, Form 14039-B, Business Identity Theft Affidavit, Form 14394, Identity Theft/RPM Case Collection Alert, Form 14566, BMF Identity Theft Referral, Form 14157, Return Preparer Complaint, and Form 14157-A, Tax Return Preparer Fraud or Misconduct Affidavit.

  > ***Note:*** Refer to IRM 3.10.72-1 , Routing Guide/Local Maildex, when Return Preparer Misconduct correspondence, Form 14157, Return Preparer Complaint, and Form 14157-A, Tax Return Preparer Fraud or Misconduct Affidavit, is received.

- International Correspondence: Correspondence or tax returns with a foreign country or U.S. Possession address. See IRM 5.19.6.20.9, Taxpayers and Accounts Meeting International Criteria. Forward all International correspondence and tax returns to *Philadelphia ACSS*.

  > ***Note:*** An APO/FPO/DPO address is not a foreign address. Do not transship to an "International" site, unless there are other forms/schedules attached that make it "foreign".

(7)   After mail is visually sorted, prepare and retain work in ACSS received date order to be further screened, reassigned on ACS and batched into AMS. Retain the integrity of incoming mail by ACSS received date. Do not intermingle separate days' receipts. Use the first-in, first-out (FIFO) method based on ACSS received date for controlling the mail in consecutive days.

5.19.6.11.3
(12-05-2022)
Reassigning on ACS

(1)   All mail that may, upon further screening, be batched into the Account Maintenance System (AMS), **must** be reassigned to F9, S8, S4 or Q4 (PSC SCP Only) on ACS within **2 business days** of the ACSS received date. Reassign TOxx (xx = F9, S8 or S4),120,CORR:

- Reassign to F9 any time a "federal" indicator is on IRS systems for either the primary or secondary (if joint) taxpayer. FERDI cases can be identified by the literal "FE" on the ACS Entity screen and/or by "Federal Employee" in the Alerts section of the AMS Summary screen. See IRM 5.19.18.2, Identifying FERDI Cases.
- Reassign all Form 12153, Request for a Collection Due Process or Equivalent Hearing, or correspondence requesting a CDP hearing to S8.
- All other correspondence is reassigned to S4.

> ***Note:*** For PSC Only – reassign Passport Correspondence cases "TOS4,120,CRPSPRT".

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Note: See IRM 5.19.6.20.7, Processing S7 Inventory - Taxpayer Advocate Cases, for reassigning Form 12412, Operation Assistance Request (OAR) on ACS.

(2) Some accounts on ACS already reside in F9, S8, S4, or Q4 (PSC SCP Only) or other "protected" inventories on ACS and should not/cannot be reassigned. If the account already resides in one of the inventories below, enter OADT,120,CORR on ACS:

- F9
- S8
- S4
- Any 0 (Manager) inventory
- Any O (Oscar) inventory
- S7 or R2
- R6
- V1

Exception: Delinquent tax returns received, which will be batched to OFP 64132, are not reassigned to S4. Instead, enter OADT,30,RTNRCVD.

(3) Take the following steps on ACS to reassign the case "TOxx,120,CORR" (xx = S4, S8, or F9) as able (e.g., archived ACS accounts cannot be updated) following the steps below:

1. Click on "Reassign Case",
2. Click on the down arrow in the "Inventory TO" box,
3. Click on the appropriate inventory (S4 Research Follow-up, S8 CDP Cases, F9 Correspondence/ACSS),
4. In the follow-up days block, click on "120" days,
5. In the Literal box, enter "CORR",
6. Click "Submit".

(4) Special Compliance Personnel (SCP) Correspondence - SCP cases can be identified by Own "SCP" on the ACS Overview screen, and/or residing in the "Q" or "N" function. When accessed via ACS, non-SCP users will receive the following error message: "CL40'267 NOT SCP PROFILE TRANSFER CALL TO SCP". Promptly forward SCP correspondence received in other sites to *Philadelphia ACSS*.

- **PSC Only** - ACSS TDA and TDI correspondence received on SCP inventory cases should be batched separately (using the appropriate AMS Doctype) for the SCP team in Philadelphia ACSS. ACSS Clerical must sign on with an "R" profile to assign SCP correspondence to Q4 (in lieu of S4).

Exception: The SCP unit does not work CDP and/or TAS requests. SCP cases meeting CDP or TAS criteria should be moved to the appropriate Support function, refer to IRM 5.19.6.20.7, Processing S7 Inventory - Taxpayer Advocate Cases, and IRM 5.19.6.20.8, S8 Inventory. Each ACSS site has designated employees with an ACS "R" profile to reassign TAS or CDP cases to the appropriate inventory.

5.19.6.11.4
(03-07-2024)
Screening Sorted Mail

(1) Visually sorted mail will be further screened using AMS/IDRS and ACS to determine the module(s) status, BOD Code and identify the appropriate OFP (program) and Doctype for batching and assigning on AMS.

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(2) All inventories worked through AMS will be controlled/batched on AMS within **5 business days** of the ACSS date. AMS will control the case in IDRS and send the interim letter as necessary.

Note: For peak processing periods, the target time frame for controlling cases is extended to 10 business days. Peak processing time frames are generally mid-May through August.

Exception: There is no peak processing period for CDP work.

Note: Written requests received in ACSS must be controlled within 21 days from the IRS received date for AMS to issue a timely interim letter. If correspondence is received from a previous area more than 30 days after the IRS received date and no interim letter was issued, you must send an interim letter within five business days of receipt in your area.

(3) When the TIN is not included or present on the correspondence, use the 2-D barcode scanner and/or IDRS Entity Command Codes (CC) to obtain the missing information. Applicable CCs that can be used, but are not limited to,

                                                                                                                                                     #
    #
    #

(4) ACSS criteria includes:

- At least one module under the primary or secondary TIN is in ACS status 22/24, ACS status 03, TDI-3, or correspondence refers to levy or NFTL action,

    #
    #

(5) If the criteria above are not met, route the correspondence, based on account status, etc., per existing routing procedures.

Caution: Correspondence in notice status, above CSCO case processing authority

    #

route to CSCO, instead batch on AMS as ACSS work.

Note: If a notice status account in CSCO updates to status 22 because CC STAUP was not input or updated timely, CSCO will continue to work the case. See IRM 5.19.1.3.6, For Other Account Issue Requiring Referrals or Redirect.

(6) FSC and KCSC ACS Support work only BOD Code W&I. Route correspondence to the correct ACSS site based on BOD Code and state mapping:

- *BOD Code SB*
- *BOD Code W&I*

Note: ACSS will not transship same BOD work between sites. For example: If a W&I case is received by Kansas City ACSS with a California address, then KC ACSS will keep and resolve the case. This does not apply to CDP work or to TAS work. If the BOD Code changes after the case has been assigned to a Direct OFP (e.g., SB to W&I), the ACSS Site will retain the correspondence to work to resolution. Do not route the correspondence to another ACSS Site/BOD to process.

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(7) If there is an existing IDRS/AMS control to a local ACSS employee, route the additional correspondence to that employee, do not establish another control base or assign on AMS. If there is an existing IDRS/AMS control to an ACSS employee in another campus, do not route, instead open a new control or assign on AMS.

5.19.6.11.5
(03-07-2024)
Collection Due Process (CDP) Clerical

(1) CDP work, Form 12153 or other correspondence requesting collection due process, is retained in ACSS regardless of modules statuses and must be treated as priority work.

Note: Detach all signed tax returns received attached to Form 12153 or other correspondence requesting a CDP hearing. Make copies of the return(s), notate the word "Copy" on the photocopy of the return(s),and attach the copies to Form 12153 or the correspondence. Return the original signed returns to the ACSS clerical group in your ACSS site to have them batched, processed and routed to Submission Processing.

Note: If the account is in ST26 and assigned to an RO, see IRM 5.19.8.4.7(6), Processing CDP and Equivalent Hearing Requests, and e-mail or e-fax the request to the RO within **one business day** of receipt in ACSS.

- Reassign all Form 12153, Request for a Collection Due Process or Equivalent Hearing, or correspondence requesting a CDP hearing ″TOS8,120,CORR″ within **2 business days** of ACSS received date.
- Batch all Form 12153, Request for a Collection Due Process or Equivalent Hearing, or correspondence requesting a CDP hearing in AMS (which opens an IDRS control) within **5 business days** of ACSS received date.

  Note: Sometimes CDP work must be transshipped from one site to another to balance workloads. In these situations, the date stamp of the site that receives the transshipped work will be used to base this 5 day requirement.

  Exception: If there is an existing control to a CDP employee in any ACSS site, route via e-fax, within **1 business day**, to the CDP Coordinator in that site.

- CDP teams have 10 business days from the ACSS received date to input all processable CDP requests to CDP Tracking System (CDPTS). To provide CDP as much of this timeframe as is possible, forward the reassigned /batched work to the CDP team(s) multiple times per day.

(2) The taxpayer must mail the request for the CDP hearing to the address shown on the NFTL or levy notice. EEfax **ANY** Form 12153 or written equivalent **received at an incorrect ACSS CDP site**, including all supporting documents and envelope, within **one business day** of receipt in ACSS, to the *CDP Coordinator* based on BOD Code SB or W&I at the correct *SB ACSS* site or *W&I ACSS* site so the taxpayer's appeal rights are not violated. After EEFaxing, destroy the original hardcopy. See IRM 5.19.8.4.2, Collection Due Process (CDP) Hearing Requests.

(3) Batch all Form 5402, Appeals Transmittal and Case Memo, **7 business days** of the ACSS received date.

| 5.19.6.11.6
(07-08-2022)
Accounts Management Services (AMS) Create Batch | (1) | Accounts Management Services (AMS) is used to assign batches of work to the appropriate employees. Correspondence must be placed in AMS by taxpayer TIN. AMS can automatically determine how the employee will receive work based on their AMS profile. |

(2) To ensure timely controlling and batching of correspondence, batching into AMS should generally:

- Be performed daily and
- Continue all day as a priority until there are no more receipts to batch.

(3) Create AMS batches with the following parameters:

- IRS received date within a 5-day span allowed in each batch, with the earliest date as the batch date. For more information on determining the IRS received date see IRM 5.19.6.11.7 , Determining IRS Received Date.
- Same ACSS received date in a batch.
- If using the "Enter Tins" option, a maximum of 25 cases per batch is allowed.

(4) You must sign on IDRS first before accessing AMS.

(5) Take the following actions to create a batch on AMS:

1. From the AMS Home page select "Inventory" in the "Case Management" section, then select the "ACSS" tab.
2. Select "ACSS Inventory" in the "Inventory Summary" section, the ACSS Inventory window will be displayed.
3. Click the drop-down arrow at "ACSS – Work" and click on "Create Batch", the Create Batch screen will be displayed.
4. Select the drop-down menu for each of the following and input/select the appropriate information: OFP code, Document type, Batch volume (the number of documents in the batch), IRS Received Date (this date cannot be later than the ACSS date), and ACSS Received Date (this date cannot be a future date).

   Note: Use the earliest IRS received date in the batch as the batch IRS Received Date.

5. Select "Enter Tin(s)" to proceed.
6. On the "Establish AMS Case" screen, you are required to input: TIN, Name Control, MFT, Tax Period, and IRS Received Date.

   Note: The IRS received date field will reflect the date you input on the create batch screen. Enter the correct IRS received date for each case using the drop-down menu (the 5-day range will display to choose from).

7. After the required information is entered for each case, select "Add Case".

   Note: The case information will be compared to data on IDRS. If the information matches IDRS, the case will be reflected in the "New Batch" section. If the Name Control and TIN do not match, an error message will appear. See Exhibit 5.19.6-4, AMS Create Batch Error Messages, for more information to resolve this type of error.

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8.   Once all TIN's are entered, select "Submit".

   Note: There may be times the system will do this automatically. It will depend on the volume of the batch.

9.   This will take you to the Validate Batch screen. Select "Accept" if the information is correct. If you made an error, you can "Edit Batch" or "Edit Tin" before you Accept.

   Note: If you entered more or less cases than the volume you originally indicated, you will be directed to a comment screen prior to the Validate Batch screen. Choose "Yes" and leave a note indicating why the batch volume was smaller. Choose "No" to continue inputting more TIN's if the amount is greater.

10.   The Batch Sheet will appear. The "Assigned To" field will display an employee's name if the batch is assigned directly to an employee. The "Assigned To" field will be blank if the batch is assigned to the Unassigned Queue. Print the batch sheet (either physically or to PDF) and attach the print to the folder (physical or electronic). Select "Done" to begin creating a new batch.

   Note: Review the IRS Received Date that was entered in AMS for all completed batches. If the IRS Received Date of any batch is incorrect, immediately inform your manager or management official so the batch can be deleted and reinput with the correct IRS Received Date .

(6)   Place Completed batch(es) in designated area.

5.19.6.11.7
(07-08-2022)
Determining IRS
Received Date

(1)   Maintaining the integrity of the IRS received date is a Service wide requirement. It is paramount to ensure fair and equitable tax administration. The date a document is received in the Campus or IRS Office is the date stamped as the "IRS Received Date."

(2)   If the document does not contain a valid IRS received date stamp or does not contain a hand-written IRS received date entry, you must establish an IRS received date. Determine the received date in the following priority when it is required and there is no valid date stamp or handwritten received date:

a.   Latest postmark on the envelope or latest date from a private delivery service mark.

   Note: When the envelope certified mail receipt is not attached, use the postmark date stamped or handwritten on the return to determine the received date.

b.   Service Center Automated Mail Processing System (SCAMPS) digital dates.
c.   Latest date by the taxpayer's signature(s).

   Exception: Use the signature date on prior year returns only when it is signed this year. Do not use the signature date to determine the received date for replies to correspondence.

d.   Julian date minus 10 days in the DLN.
e.   Today's date minus 10 days.

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Note: IRS Received date can also be a date that was written on the document that indicates "detached". These are dates that are hand-written on the side of the document and are the IRS received date from the document that was detached to be sent to another department for processing.

(3) For more information see IRM 3.11.3.8.2, Determining the Received Date, or Exhibit 5.19.6-4 Exhibit 5.19.6-4, Description of Determining IRS Received Date.

(4) IRS Received dates for faxes:

- **Faxes from Taxpayers**: When a fax is received directly from the taxpayer, the fax date that prints on the document will be used as the IRS received date .
- **Internal IRS Faxes**: Find the IRS received date either stamped or written. If neither of them exists, follow the procedures in Exhibit 5.19.6-4 Exhibit 5.19.6-4(6), Determining IRS Received Date.

5.19.6.11.8
(07-08-2022)
Stripping of Closed Work Folders

(1) Stripping of closed work will be conducted by designated area after the work has been subjected to Quality Review.

(2) Place all re-routes in appropriate designated area in the Control & Support area.

(3) Place all work marked to be destroyed in designated classified waste container.

(4) Route adjustment folders as directed.

(5) Place envelopes in designated out-going mail container.

(6) Return any questionable items to tax examiner, e.g. original documents, birth and death certificates and tax returns containing original signatures.

(7) Items not clearly marked for disposition should be returned to the originator.

(8) Once closed folders are stripped, return to appropriate team.

5.19.6.11.9
(06-17-2014)

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5.19.6.11.9

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| 5.19.6.12 (03-07-2024) **TDA/TDI Correspondence** | (1) | Instructions for processing TDA and/or TDI taxpayer correspondence are found in IRM 5.19.1 , Balance Due, IRM 5.19.2 , Individual Master File (IMF) Return Delinquency, and IRM 5.19.22 , Business Master File (BMF) Return Delinquency. |

(2) ACSS will adhere to Policy Statement P-21-3 guidelines as set forth in IRM 21.3.3, Incoming and Outgoing Correspondence/Letters.

(3) Some types of correspondence received may request or indicate the following:

List of Potential Requests or Indications
A request for an account summary and/or account balance.
A request for an installment agreement, promise to pay in the future, or states currently making payments. - including submitting a Financial Statement.
TP refuses to pay.
A claim for refund.
A request for abatement of tax, penalty and interest.

List of Potential Requests or Indications
Indicates the account is in bankruptcy or will be filing bankruptcy.
Indicates the taxpayer does not understand or disagrees with an additional assessment (Exam, AUR, ASFR/SFR, etc.).
Indicates the taxpayer is deceased or incarcerated.
Indicates the taxpayer is not liable, no longer in business, or a defunct corporation.
A request to release a Levy or Notice of Federal Tax Lien (NFTL).
A request to search for a missing payment.

(4)   ACSS employees may make out calls before sending a letter to resolve taxpayer correspondence, for example:

- To clarify financial information received from the taxpayer.
- To request faxed substantiation from the taxpayer instead of issuing a correspondex letter.
- Financial information provided differs from amount proposed by taxpayer.
- In any instance where a call would expedite resolution of the case

> **Caution:** Any Form 12153 or written equivalent received in ACS Support (ACSS) must be EEfaxed **within one business day** of receipt in ACSS to the appropriate ACS Support CDP Unit so the taxpayer's appeal rights are not violated..

(5)   Cases not on ACS but requiring a response or other action that meet Policy Statement P-21-3 criteria will be documented on AMS. See IRM 21.3.3.2 , What is the Definition of Correspondence? Policy Statement P-21-3 Exclusion List, for more information.

(6)   Correspondence is all communications from a taxpayer or their representative, excluding tax returns, whether solicited or unsolicited. This includes:

a.   Written communications in response to IRS requests for information or data.
b.   Written communications, including annotated notice responses, that provide additional information or dispute a notice.
c.   A telephone call that results in a written referral or research Form 4442.
d.   Incoming FAX communication meeting correspondence criteria.

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Case Processing Authority Levels, for additional guidance. There may be non-St. 22 cases batched into AMS that meet this criteria.

(8)   IAT tools simplify processing by assisting the user with IDRS research and input. The tools also reduce the chance of errors and improve productivity. When an action must be taken and an IAT tool is available, ACSS employees with access to IAT tools are required to complete the action using the IAT tool. See IRM 5.19.1.2.8, Mandated IAT Tools, for a list of mandatory IAT tools. Document the tool used and the results in AMS comments.

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Note: If an IAT tool is unavailable, not functioning properly, there is a problem with the ITM, or the tool is otherwise determined not to be appropriate due to a specific situation, see IRM 5.19.1.2.8 (5), Mandated IAT Tools, for next actions.

(9) See Exhibit 5.19.6-2, ACS Support OFP Code Job Aid, for specific OFPs to report volume and time processing TDA or TDI correspondence.

5.19.6.12.1
(03-07-2024)
Affordable Care Act (ACA)

(1) Starting in 2014, the individual shared responsibility provision in IRC 5000A calls for each individual to have minimum essential health coverage (known as minimum essential coverage (MEC) for each month, qualify for a coverage exemption, or make a Shared Responsibility Payment (SRP) when filing their Federal income tax return. The amount of any payment owed takes into account the number of months in a given year an individual is without minimum essential coverage or a coverage exemption from the responsibility to maintain MEC.

(2) MFT 35 Tax Class 2 File Source 1 is the IMF (Individual Master File) MFT for the Individual Shared Responsibility Payment.

(3) The SRP balance due (MFT 35 or mirrored assessment MFT 65) is not subject to a Notice of Federal Tax Lien filing, a levy on the taxpayer's property, or the failure-to-pay penalty. Interest will continue to accrue until the total SRP is paid. The IRS can offset federal tax refunds to SRP amount until it is paid in full.

(4) A standalone SRP occurs when a balance due is created on a module with MFT 35 File Source 1 (SRP 5000A) and there is no other Balance Due module with a different MFT in Status 22, 24, or 26, nor a TDI module in status 03. If an additional SRP balance due occurs in a subsequent year, and still no other modules with a different MFT, it is (they are) still considered a standalone SRP.

(5) Standalone SRP modules will be subject to a recess, that is routine collection activities will temporarily halt. Five cycles after the third notice has been issued, a systemic TC 530 with closing code 35 will recess a standalone SRP. SRP modules that are not stand alone will continue past the third notice and follow normal processes to be issued to ACS, Field Collection, and the queue. SRP modules can be recessed manually following guidance provided by the applicable functional area.

(6) ACS Inventory F8 will house MFT 35 only accounts in addition to current TDI only accounts.

(7) The system shall block accounts with only MFT 35 and 65 open mods from being transferred into certain inventories [R5, E3, E4 (levy inv), R7, R9 (lien inv), I8, E2 (new receipts – manual LT11 inv), or I6, E5 (levy follow-up inv).

Note: MFT 35 can be considered when making NC03, NC09, and NC12 case determinations in conjunction with other balances owed.

(8) When an MFT 35 is worked with associated modules, it will have the closing actions of all associated modules. This leaves the audit trail that the case was worked and a collection determination made

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Note: The only minor "exception" to this rule is if all other modules have been satisfied, leaving the MFT 35 as a standalone after it has been assigned, a management official can the manually input TC 530 CC35 since it then meets standalone criteria.

(9)   The Employer SRP is not in effect at this time.

5.19.6.12.1.1
(07-08-2022)
Individual Shared
Responsibility Payment
(SRP) -- MFT 35 (IMF
Only)

(1)   Individual Shared Responsibility Payment (SRP) modules will be identified using Master File Transaction Code (MFT) 35.

(2)   MFT 35 modules can standalone. A standalone SRP occurs when a balance due is created on a module with MFT 35 File Source 1 (SFP 5000A) and there is no other balance due with a different MFT in Status 22, 24 or 26 and a TDI module in Status 03. Standalone MFT 35 will be closed with NC35 (Recessed). NC35 cannot be used if there is an open TDI. Manual research needs to be completed prior to closing.

(3)   Only a manager's profile will have the ability to input NC35 on the ACS System. If an NC35 is necessary, reassign the account "TOS0,05,NC35" and document AMS with the reason for the NC35 request.

(4)   A new module(s) that is sent to either Status 22, 26 or 24, MF will send the MFT 35 TC 530 CC 35 to IDRS to join related modules in the current assignment. IDRS may systemically reverse the status code. If it does not, the assigned employee can input the reversal or work in the current state. However, there are circumstances where a MFT 35 with TC 530 CC 35 will not reactivate:

•   Additional standalone for MFT 35 (subsequent) modules will continue to go to TC 530 CC 35, recess.

•   Modules closed by deferral or tolerance procedures that never make it to assignment will not reactivate.

•   A new TDI module will not reactivate it.

(5)   If an additional SRP balance due occurs in a subsequent year, and there are still no other balance due modules with a different MFT, the MFT 35 modules are still considered a Standalone SRP.

(6)   Standalone SRP module(s) will not be assigned to ACS. A MFT 35 SRP module will only be assigned to ACS if there is an existing account on the system with other MFT modules.

(7)   MFT 35 modules are not subject to Notice of Federal Tax Lien (NFTL) or levy procedures. See IRM 5.19.6.12.1(4), Affordable Care Act (ACA), for additional information.

(8)   MFT 35 modules will not be considered when determining tolerance or deferral dollar amounts.

(9)   MFT 35 modules will not be considered when determining whether a case meets NFTL filing criteria. See IRM 5.19.4, Enforcement Action, for additional information.

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(10)   If correspondence is received and the account includes a MFT 35 module with other accounts in ACS Status, follow normal processing procedures to resolve the taxpayer's issue(s).

Note: A FERDI MFT 35 stand-alone will be initially assigned to F8. FERDI correspondence is worked by Support out of the F9 inventory. Correspondence received on stand-alone should be worked in F9 and the case moved back to F8 upon completion.

5.19.6.12.1.2
(03-07-2024)
Collection Appeal Rights and the Employer Shared Responsibility Provision (ESRP)

(1)   Beginning in calendar year 2015, employers employing an average of 50 full-time employees or a combination of 50 full-tme and full-time equivalent employees on business days in the prior year (i.e., number of during 2014 is used to determine the liability for calendar year 2015) are subject to the Employer Shared Responsibility provision under IRC 4980H.

(2)   ESRP assessment may be included when issuing a levy or filing of a Notice of Federal Tax Lien when an employer fails to pay the ESRP imposed by IRC 4980H.

(3)   The ESRP assessment are processed on the Business Master File (BMF) under MFT 43.

(4)   Additional information may be found in the following IRMs:

  •   IRM 5.19.4.2.2, Affordable Care ACT(ACA)- Employer Shared Responsibility Provision
  •   IRM 20.2.11.14, Affordable Care Act (ACT)
  •   IRM 21.3.1.8.3, Employer Shared Responsibility Payment ESRP Notices.

5.19.6.12.2
(03-07-2024)
Passport Correspondence

(1)   The Fixing America's Surface Transportation (FAST) Act, signed into law December 4, 2015, created new code section IRC 7345. Under this section, if the IRS certifies that a taxpayer has a seriously delinquent tax debt, the IRS is required to notify the State Department of that certification. See IRM 5.19.25, Passport Program.

(2)   Taxpayer responses to the following notices are worked by Philadelphia ACS Support:

  •   CP 508-C, Notice of Certification of Your Seriously Delinquent Federal Tax debt to the U.S. Department of State, and
  •   CP 508-R, Reversal of Notice of Certification of Your Seriously Delinquent Federal Tax Debt to the U.S. Department of State, are Passport Certification Notices.
  •   Letter 6152, Notice of Intent to Request U.S. Department of State Revoke Your Passport, is a letter notifying the taxpayer the IRS intends to request the State Department revoke their passport.

(3)   If you receive Passport certification inquiries, answers to general questions can be found at *www.irs.gov/passports*. Resolve the case using normal procedures, see IRM 5.19.25.12 ,Taxpayer Contacts.

(4)   If the taxpayer indicates they have travel scheduled within 45 days or that they live abroad, see IRM 5.19.25.10.1 , Expedited Decertification.

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	(5)	Report Passport Correspondence volume and time to OFP 810-64125 (PSC ONLY).

5.19.6.12.3 (07-08-2022) **Unclaimed Funds**	(1)	For correspondence received from a state treasury department or levy source regarding unclaimed refunds without PII refer IRM 3.17.64.3, Federal Government Accounting Requirements. For such correspondence received with PII, refer to IRM 5.19.6.11.3, Screening Sorted Mail.

5.19.6.12.4 (07-08-2022) **Special Compliance Personnel (SCP) Correspondence**	(1)	The FAST Act legislation requires IRS to establish a SCP program to hire ACS personnel to work collection inventory. SCP inventory is tracked due to Congressional reporting requirements.
	(2)	SCP cases can be identified by call site ID "772" and/or residing in the "Q" or "N" function. When accessed via ACS, non-SCP users will receive the following error message: "CL40'267 NOT SCP PROFILE TRANSFER CALL TO SCP".
	(3)	Forward SCP correspondence received in other sites to *Philadelphia ACSS*.

Note: SCP sites will not handle CDP and/or TAS requests. SCP cases meeting CDP or TAS criteria should be moved to the appropriate Support function. Refer to IRM 5.19.6.20.7, Processing S7 Inventory - Taxpayer Advocate cases and IRM 5.19.6.20.8, S8 Inventory. Each ACSS site has designated employees with an ACS "R" profile to reassign TAS or CDP cases to the appropriate inventory.

5.19.6.12.5 (03-07-2024) **Penalty Abatement or Appeal Abatement Denial for Forms 8288, 8804, 8805**	(1)	Correspondence or Form 843, in status 22, requesting penalty abatement or an appeal for denied penalty abatement on the following forms will be reassigned to the queue:

- Form 8288 (MFT 17), U.S. Withholding Tax Return for Certain Dispositions by Foreign Persons,
- Form 8804 (MFT 08), Annual Return for Partnership Withholding Tax (Section 1446), or
- Form 8805 (MFT 080), Foreign Partner's Information Statement of Section 1446 Withholding Tax.

(2) Take the following actions:

1. Input TFQU,,AO07000 on ACS.
2. Document AMS: FIRPTA related issues are beyond the scope of ACSS technical expertise.
3. Route correspondence to FIRPTA Unit – OSPC.

Caution: This only applies to Form 8288, Form 8804 and Form 8805. All other cases requesting penalty abatement or an appeal for denied penalty abatement in ST22 will be worked following normal procedures.

(3) Form 12412, Operation Assistance Request, received by ACSS TAS Liaisons, in ST22, requesting penalty abatement or an appeal for denied penalty abatement on the following forms will be reassigned to the queue:

- Form 8288 (MFT 17), U.S. Withholding Tax Return for Certain Dispositions by Foreign Persons,

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- Form 8804 (MFT 08), Annual Return for Partnership Withholding Tax (Section 1446), or
- Form 8805 (MFT 080, Foreign Partner's Information Statement of Section 1446 Withholding Tax.

(4) Take the following actions:

1. Expedite the OAR within 3 business days from receipt in ACSS.
2. Input TFQU,,AO07000 on ACS.
3. Document AMS.
4. Complete Form 12412, Section VI.

Caution: This only applies to Form 8288, Form 8804 and Form 8805. All other cases in ST22 will be worked following normal procedures.

5.19.6.12.6
(07-08-2022)
Wrongful Levies

(1) A wrongful levy is one that resulted in the remittance of property (e.g., a bank account) to which the taxpayer has no rights.

Example: A levy source has paid funds to the Internal Revenue Service from an account of a non-liable party.

(2) If the proceeds have not been forwarded, the levy should be released and no claim for refund processed. Follow the levy release procedures outlined in IRM 5.19.4.4.10, Levy Release: General Information .

(3) Refer to IRM 5.19.4.4.12, Wrongful Levies, for additional processing procedures.

5.19.6.12.7
(03-07-2024)
Erroneous Levy, Reimbursement of Bank Charges

(1) Policy Statement P-5-39 provides the IRS reimburse taxpayers for bank charges that result from erroneous levies. In addition to the bank's fee for processing levies, this includes charges for overdrafts directly caused by the levy. The claim must be filed with the Area Director or Field Director, Compliance Services who issued the levy, within one year after the expense accrues.

(2) The following must be met in all cases:

- The IRS must have caused the error.
- The taxpayer must not have contributed to continuation or compounding the error.
- Before the levy was issued, the taxpayer must have responded timely to any contact and provided requested documentation sufficient to establish their position.

(3) If the claim is valid, it may take 2 to 4 weeks for a refund of the bank charges after the claim is received by the IRS Finance Center in Beckley, WV (BFC). BFC will not notify Compliance Services that the claim has been paid.

(4) Processing Claim:

If	Then
Taxpayer files a claim on Form 8546 within 1 year from the date of the bank charges.	Claim cannot exceed $1,000 and must have a valid signature.

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If	Then
Joint bank account levied.	Both taxpayers must sign Form 8546.
Any information is missing; signature, copy of levy, proof of bank charges, Form 8546.	Return claim to taxpayer requesting missing information.
The claim doesn't meet criteria	Send brief disallowance letter indicating reason for denial.

Note: When the original claim is returned to the taxpayer as incomplete, the taxpayer should be given a specific deadline to re-submit the requested information, not to exceed 21 days. A copy of the Form 8546 should be retained in a suspense file until the taxpayer returns the requested information or the deadline to respond has lapsed.

(5) ACS and IDRS Research - in most cases the account will no longer be on ACS because it has been paid in full. If the account is not on ACS, make prints of all ACS archive screens. Review the activity on ACS to determine when and why the levy was issued. Research IDRS/ACS to determine if reimbursement should be granted based on:

- Adjustments made to the account that would have delayed or negated the levy.
- Transactions that would have caused the levy to have been issued in error.
- Letters or open controls that could have affected the levy issuance.
- The LT11 was not issued or the levy was issued before the 30 day time frame for the LT11 has elapsed.
- The taxpayer paid the liability, but the payment was not credited properly to the account.
- .The levy was issued after the IRS had accepted the IA for processing.
- The levy was issued during the 30 days immediately following the rejection of the proposed IA.
- The levy was issued during the period that the Office of Appeals is considering a timely filed appeal.
- The taxpayer contacted ACS and was given time to pay the account, but a levy was issued before the deadline expired.

(6) Preparing the Case File - Prepare a memo for the approving official explaining the facts of the case that led to the levy, include any documentation that confirms or contradicts the taxpayer's statement. Each folder must have a file control sheet attached to the front of the folder showing the received date, the taxpayer's name, address, form, tax period, amount of the claim and the employee's profile number. This form will be used to file the folder when the case is completed.

Note: Authority has been delegated to second level supervisors grade GS-13 or above in all Operating Divisions and the Taxpayer Advocate Office and may not be redelegated. See Delegation Order 1.4, found in IRM 1.2.40.5.

(7) As of May 1, 2007 claims under $1,000 (small claims) are processed and paid by IRS Finance Center, Beckley, WV under authority granted by the Bureau of

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Fiscal Service (BFS). FMS Form 197, available on the FMS web page, *http:// fms.treas.gov/judgefund/forms.html* is used to transmit claims to BFS for processing.

Note: Do not use Form 197-A; always use Form 197.

(8)   Approved Claims:

If	Then
The claim is allowed in full	Complete Form 197. Send claim directly to IRS Finance Center, Beckley, WV using Correspondex Letter 2180C with Form 8546 , Claim for Reimbursement of Bank Charges, Form 197 and Form 3210 , Document Transmittal, for processing. Send Correspondex Letter 2179C to taxpayer advising the claim has been processed and it will take approximately 2 to 4 weeks to complete.
The amount claimed is different from amount allowed.	Form 197 must be prepared in triplicate and sent to the taxpayer for signature using letter 2179C. The taxpayer must sign and return two signed copies to IRS.
The signed Form 197 indicates the taxpayer has accepted the change in the money amount.	Prepare Correspondex Letter 2180C and send to IRS, Finance Center, Beckley WV with a Form 3210 for processing.

(9)   Each Form 197 sent for processing must be numbered with a unique claim number consisting of the campus acronym (e.g. PSC ACS) followed by the processing year and sequential number 01, 02, etc. Each office will maintain a log sheet of assigned numbers.

Example: PSC ACS 2001 -- 01, PSC ACS 2001 -- 02

Note: These forms will be forwarded to Beckley on Form 3210. Enter the claim number in the form's Transmittal Code block. If more than one Form 197 is forwarded on the Form 3210, list each of the corresponding claim numbers on the Form 3210 and also enter the first one in the Transmittal Code block.

5.19.6.12.8
(03-07-2024)
Reimbursement of Bank Charges Due to Direct Debit Installment Agreement Processing Errors

(1)   On January 13, 2011, the Deputy Commissioner for Services and Enforcement amended Policy Statement 5-39, Reimbursement of Bank Charges Due to Erroneous Levy and Service Loss or Misplacement of Taxpayer Checks, or Direct Debit Installment Agreement Processing Errors. The amendment to Policy Statement 5-39 (P-5-39) added claims for reimbursement of bank charges incurred due to IRS processing errors on Direct Debit Installment Agreements (DDIA). The Commissioner revised Delegation Order (DO) 1-4

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(Rev. 1) to allow first level managers in IRS Operating Divisions to consider, ascertain, adjust and determine under 31 CFR 3723 claims for reimbursement of bank charges arising out of Direct Debit Installment Agreement (DDIA) processing errors.

(2)   If the IRS did not process the DDIA in accordance with IRM 5.19.1.6.4.13, DDIA, the taxpayer may be entitled to reimbursement of their bank fees that were not reversed by the bank. DDIA processing errors are identified if the following criteria are met:

   a.   The IRS failed to act timely, took an incorrect or improper action, or a systemic failure caused the bank fees;

   b.   The taxpayer must not have contributed to the continuation or compounding of the error that caused the bank fees; and

   c.   Prior to the processing error, the taxpayer did not refuse (either orally or in writing) to timely respond to the IRS's inquiries or provide sufficient information for the DDIA processing change to be made.

(3)   Form 8546, Claim for Reimbursement of Bank Charges, must be signed by both taxpayers if joint return. Form 8546 should be math verified to ensure the taxpayer is **ONLY** claiming the amount of bank charges shown on bank statements that are a result of an IRS DDIA error. If the claim amount is incorrect or the taxpayer has included an erroneous debit in the amount, request an amended Form 8546 from the taxpayer. Acceptable verification includes bank statements showing the bank charges and copies of bank statements for each subsequent month showing the bank charges were not reversed up to the filing of the claim; or a statement from the bank stating the charges have not been and will not be reversed by the bank. The statement needs to be on the bank's official letterhead.

- If the facts indicate bank fees are a result of a DDIA processing error, systemic error, or the IRS failed to process the request/change within IRM guidelines/timeframe, document the case facts and/or reason for recommendation to reimburse.
- If the facts indicate the IRS did **NOT** err and/or the DDIA request was processed within IRM guidelines/timeframe, document the case facts and/or reason for recommendation to disallow claim for reimbursement.

(4)   The Kansas City (KC) ACSS function will make a determination to allow or deny the claim. If approved, KC ACSS will forward Financial Management Services (FMS) Form 197, Judgment Fund Voucher for Payment, to Beckley Finance Center (BFC). Approved claims may take 4 - 6 weeks before the taxpayer receives the reimbursement check if they did not request Direct Deposit. The KC ACSS function will update AMS with action(s) taken.

(5)   If the claim is denied, KC ACSS will issue a denial letter as to the reason the claim was denied. There are no Appeal Rights for these claims.

(6)   Claims must be made within one year of the date the bank fees were debited to the taxpayers account and are limited to $1000 (See 31 CFR 3723.)

(7)   Occasionally, the IRS may erroneously debit a taxpayer's bank account. Erroneous debits include IRS initiated duplicate debit entries, debit entries in an amount greater than authorized by the taxpayer under the DDIA.

(8)   If the IRS erroneously debits the taxpayer's bank account in violation of the DDIA, and the taxpayer does not seek reimbursement directly from their bank

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then the IRS must return the erroneous payment to the taxpayer. Thus, once an erroneous debit has been identified, and the IRS has confirmed that the taxpayer is not seeking reimbursement from their bank, the IRS should immediately take steps to return the erroneously debited funds using manual refund procedures. See IRM 5.1.12.20.1, Manual Refund Procedures.

Note: In order to initiate the return of the erroneous debit, all that needs to be established is that the debit entry is erroneous. The taxpayer does not need to establish hardship or any other criteria. However, if the taxpayer instructs the IRS to apply the erroneous debit entry to the tax liability, the IRS may follow the taxpayer' instruction.

(9)   For further information on processing Form 8546, IRM 5.19.6.12.7(7), Erroneous Levy, Reimbursement of Bank Charges.

5.19.6.12.9
(07-08-2022)
Closed Case Assembly

(1)   Clip together all materials associated with the case,.

(2)   Include OFP code, date closed and IDRS tax examiner number on all work. For Levy Responses only, include this information on the cover/quality review sheet.

(3)   Ensure all items to be routed are properly addressed, e.g., routing slips, envelopes, buck slips.

(4)   Place all loose envelopes to be mailed at the front of the closed folder to ensure proper mailing.

(5)   Keep individual programs separate in your closed case folder.

(6)   All physical items that are to be destroyed, should be clearly marked. **For processing of Levy Responses only**, rather than marking each response as destroyed, the cover sheet should be clearly notated **"DESTROY"** or similar.

Note: Electronic documents are not considered "physical".

5.19.6.13
(07-08-2022)
LP Responses Overview

(1)   Third party correspondence consists of responses to letters sent to third parties, requesting information to locate the taxpayer and their assets. The information received is input to ACS.

(2)   The following responses are worked according to 3rd party procedures:

- LP 47, Address Information Requests (sent to Post Office)
- Form 4759, Request for Additional Information from the Post Office (seeks street address)
- LP 61, Please Provide Information on the Named Person (sent to potential employer)
- LP 62, Please Give Us Some Information (sent to potential financial institution)
- LP 64, Please Help Us Locate a Taxpayer (sent to other third party)

  Note: See IRM 5.19.5-2, ACS Letters (Reference: IRM 5.19.5.3.4 and throughout the entire IRM 5.19.5), for complete letter content.

(3)   LP 59, Please Contact Us About the Taxpayer Levy, is worked as a levy response.

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5.19.6.13.1
(07-08-2022)
LP Responses
Procedures

(1) Access the account on ACS. Input any pertinent information on the case in history and if needed in AMS narrative using standard ACS Abbreviations per IRM 5.19.5-4, Standard Abbreviations for Use in Account Management Services, AMS and/or ACS (Reference IRM 5.19.5.3.4).

(2) "OALP" is used for the history updates with the literal LPxxY or LPxxX, where the "xx" refers to type of LP letter (e.g. 47, 61, etc.). The "Y/X" indicates if pertinent information was given or not. "Pertinent information" must be entered in AMS narrative which includes:

- Potential new address, home, or work phone number to contact the taxpayer.
- Potential new employer, employer address, or work telephone numbers
- Potential contacts of people who may be able to locate the taxpayer.
- Whether the 3rd party is responsible for paying the taxpayer money for work, contracts, pensions, or unearned income, and type of income.
- Whether the taxpayer is employed by or has an account with the 3rd party.
- If the taxpayer is hospitalized, incapacitated, or other information that will affect the taxpayer's ability to respond/pay.
- Any other information that can help locate the taxpayer.
- If 3rd party provides no information, notate that LP letter was returned with no information.

    Note: When you encounter a 3rd party reply that states that the taxpayer is deceased or bankrupt, sort, and work under R4 procedures.

5.19.6.13.2
(03-07-2024)
LP 47 Decision Chart

(1) Use the following decision chart to determine correct action:

If	Then
Mail is delivered to address given	Enter "ADRSD AS GVN and first 4 characters of address in query" in AMS narrative.
Taxpayer not known at address given	Enter "UNK and first 4 characters of address in query" in AMS narrative.
Taxpayer moved and left no forwarding address	Enter "MLNFA and first 4 characters of address in query" in AMS narrative.
"No such address"	Enter NS ADRS and first 4 characters of address in query in AMS narrative.
States something other than above	Enter the information.

(2) Enter for the history (Y per comments entered). The fill-in "xx" refers to the number of days entered for the follow-up date.

(3) Report LP47 processing volume and time to OFP 810-64143.

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| 5.19.6.13.3 (03-07-2024) **Form 4759** | (1) | Enter information provided by the post office into AMS narrative. Enter OALP,xx,F4759Y, for the history (Y per AMS narrative). |

(2)   Report Form 4759 processing volume and time to OFP 810-64143.

5.19.6.13.4
(03-07-2024)
LP61 & LP62

(1)   Refer to the levy response instructions for levy deletion codes and for guidelines concerning pertinent information to be documented in the AMS narrative.

(2)   If the levy source refuses to provide information notate the reasons and other pertinent information in AMS narrative.

(3)   Use the appropriate levy deletion codes per IRM 5.19.4.4.8(2), Next Action After Levy Response , when deleting the levy source. On ACS Web Levy screen, use history code, where "nn" refers to number of the levy being deleted, "X" refers to the single digit levy deletion code and "NMCL" refers to the name control of the levy source.

(4)   **LP 61 Decision Chart:**

If	Then
Response is from an employer or wage source and states no longer employed, no record, no account, or company out of business.	1. Delete levy source. See IRM 5.19.4.4.8(2). 2. Add any new information that the levy source provides to AMS narratives. **See (5) for special address update cycle considerations.** 3. Update ACS Web history. See ACS history codes, IRM 5.19.5–6, ACS History Codes (Reference IRM 5.19.5.3.3).

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If	Then
Response is from a financial institution or source other than **wage** such as **interest** and states no longer employed or no record of employment .	1. Do not delete the levy source. 2. If levy source provides new or corrected name, address or phone number information, update/revise the ACS Web Levy detail screen as the system allows. If the system will not allow the changes, enter the information in AMS narrative. 3. When any levy source information is updated on the ACS Web Levy screen, update the levy source cycle by selecting "Yes" or "Reconf" as appropriate on the ACS Web Levy detail screen and clicking on "Modify". 4. Add any new information provided by the levy source to the AMS narrative. 5. Update ACS Web History. See ACS History Codes, IRM 5.19.5–7.
Response from a financial institution or source other than **wage** such as **interest** and states account closed or no record.	1. Delete the levy source. Per IRM 5.19.4.4.8(2). Even though the LP61 for wage source was sent, an appropriate response was received based on the income source. 2. Add any new information that the levy source provides to AMS narrative. 3. Update history on ACS Web history.

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If	Then
Response states taxpayer employed with levy source.	1. If the levy source provides new or corrected name, address or phone number information, update / revise the ACS Web Levy detail screen as the system allows. If the system will not allow the changes, enter the information in AMS comments. 2. Update the ACS Web Levy detail screen by selecting "Yes" or "Reconf" as appropriate and clicking on "Modify". 3. Update the work telephone number on ACS Web if this information is provided by the employer. 4. Add any other new information provided by the levy source to the AMS narrative. 5. Update ACS Web history.

(5)   Check the address update cycle on ENMOD. If the taxpayer's address has been updated since the last date of employment:

- Do not enter any potential new taxpayer addresses.
- Enter a potential new home phone number given if the taxpayer still lives in at least the same city or state.
- Enter potential new contacts, employers, or work numbers which are still good possible sources of information.

(6)   **LP 62 Decision Chart:**

If	Then
Response is from a financial institution and states no account, no record, or account closed.	1. Delete levy sources. See IRM 5.19.4.4.8(2). 2. Add any new information that the levy source provides to the AMS narrative. 3. Update ACS Web history.

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Response is a financial institution and states that the taxpayer has an open account, no fund, or an overdrawn account.	1. Do not delete levy source. 2. If the levy source provides new or corrected name, address or phone number information, update /revise the ACS Web Levy detail screen as the system allows. If the system will not allow the changes, enter the information on AMS. 3. Update the ACS Web Levy detail screen by selecting "Yes" or "Reconf" as appropriate and clicking on "Modify". 4. Add any other new information provided by the levy source to the AMS narrative. 5. Update ACS Web history.

(7) Report LP61 and LP62 processing volume and time to OFP 810-64143.

5.19.6.13.5
(07-08-2022)
LP 59

(1) LP 59 responses are to be considered levy responses and worked according to the procedures in IRM 5.19.4.4, Procedures for Levy Responses.

(2) Report LP59 processing volume and time to OFP 810-64144.

5.19.6.14
(07-08-2022)
Levy Responses

(1) All levy responses received from taxpayers and third parties are to be sorted. Look for discovered remittances and identify responses that indicate the taxpayer is in bankruptcy or has other questions that require a response from the IRS.

Example: A levy source sends correspondence asking if they should continue sending money as the balance on the levy notice is paid.

   a. If live checks, cash, or other items of value such as credit or debit cards or gift cards are discovered, see IRM 3.8.46, Discovered Remittance, to process any discovered remittance.
   b. Separate levy responses that indicate the taxpayer is in bankruptcy or have other questions that require a response from the IRS. This levy response correspondence will be worked by tax examiners but **will not be batched into AMS**.
   c. After sorting, all levy responses that are not considered levy response correspondence will be discarded as classified waste

(2) Tax Examiners working levy response correspondence should refer to IRM 5.19.4.4, Procedures for Levy Responses, to answer third party levy source questions or take the next appropriate levy action, or to IRM 5.19.1, Balance Due, to answer taxpayer questions or take next actions regarding bankruptcy or deceased taxpayers.

(3) Report clerical sorting of Levy Response volume and time to OFP 810-64141.

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(4) Report TE working Levy Response Correspondence volume and time to OFP 810-64144.

5.19.6.15
(02-20-2018)
Internal Correspondence

(1) Sometimes while processing ACS correspondence, it becomes necessary to contact another area or campus to ensure proper resolution of the taxpayer's account. Some areas will have "internal use only" phone numbers that can be used to quickly resolve issues (check SERP under the "Who and Where" tab for the area you need to contact). When an account inquiry can be completed online, there is no need for written documentation except when specifically required in the IRM instructions. If this option is not available a written referral is used.

(2) A written referral is a standard way of exchanging information. An inquiry is generally written up as a referral when the following conditions exist:

- The inquiry requires additional research or information to provide the taxpayer with a complete and accurate response.
- The action to be taken needs to be completed by another site or function.
- The account is controlled to the Taxpayer Advocate Function or some other area that takes precedence.

(3) Because it is important that these contacts are done in a consistent and professional manner, various forms are available. The type of referral will determine which form is used. These forms are used to share information, so you may be the initiator or the recipient. The forms are routed through the clerical unit, sorted and batched to the contact area. Below are the written referral forms most commonly seen in ACS Support:

- Form 4442, Inquiry Referral.
- Form 3870, Request for Adjustment.
- Form 4159, Payment Tracer Request.

    Note: Form 4442, Inquiry Referral, is available for on-line input through AMS.

(4) IAT tools simplify processing by assisting the user with IDRS research and input. The tools also reduce the chance of errors and improve productivity. When an action must be taken and an IAT tool is available, ACSS employees with access to IAT tools are required to complete the action using the IAT tool. See IRM 5.19.1.2.8, Mandated IAT Tools for a list of mandatory IAT tools. Document the tool used and the results in AMS comments.

Note: If an IAT tool is not functioning properly or it is determined not to be appropriate for a specific situation, the case should be worked using IDRS. For more information on each tool as well as job aid for each tool, see http://iat.web.irs.gov/.

5.19.6.15.1
(07-08-2022)
Form 4442, Inquiry Referral

(1)   Form 4442 is used for most written referrals, unless the area being contacted has another specific form that must be used. ACS Support uses this form for general written inquiries to other areas, such as:

- to request CP 2000, Request for Verification of Unreported Income, Payments, or Credits or certified listings from outside your home campus

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- to expedite information about bankruptcies to the proper area, or
- to refer information to another tax examiner.

(2) A complete and correctly prepared Form 4442, Inquiry Referral is essential for the resolution of a taxpayers' inquiry. Referrals must be legible and contain sufficient detailed information to allow the receiving function or office to identify the taxpayer's issue and the reason for the referral.

(3) Do not use ACS abbreviations.

(4) When initiating Form 4442, be sure to complete Part 1, Part 2, numbers 8 through 24 and Part 3, Section B.

(5) If you are the recipient of Form 4442, in addition to taking the required action you may also be required to complete Part 3, Sections A & C and respond to the taxpayer/initiator.

Note: Refer to IRM 21.3.5 for line by line instructions for completing Form 4442.

5.19.6.15.2
(07-08-2022)
Form 3870, Request for Adjustment

(1) This form is specifically used by the field function to request an adjustment to an account.

(2) Form 3870, *Request for Adjustment* will be received requesting full or partial tax adjustments or penalty abatements. It must include specific information as to the modules involved and the reason for the adjustment or penalty abatement. If the form is unclear, or doubt exists to the correctness of the request, contact the originator for clarification.

(3) If an adjustment to tax is required, follow the appropriate procedures in the following IRMs:

- IRM 21.5, Account Resolution
- IRM 21.6, Individual Tax Returns
- IRM 21.7, Business Tax Returns and Non-Master File Accounts

Note: Use the Form 3870 as your source document.

5.19.6.15.3
(07-08-2022)
Form 4159, Payment Tracer Request

(1) Form 4159, Payment Tracer Request, is used to request payment tracer action. This form can be initiated in ACS Support. Follow procedures in IRM 21.5.7, Payment Tracers.

5.19.6.15.4
(07-08-2022)
Third Party Upload - Manual Input Required

(1) This list is generated weekly and is downloaded to Control-D. The remarks section displays ACRW5300 and the Job Name is ACJWA531. It identifies cases where the ACS system upload of ACS LV/LP actions as stated in IRM 5.19.5.13, Notification of Third Party Contact, was not attempted because the name line discrepancy (NL) indicator was set. That means that there are differences in the name lines among the tax modules. In these situations, the system currently cannot match names and modules to ensure that it is reported accurately.

(2) For each entity, the list shows the edited TIN, name control, the LV/LP History Code and definer, and the contact date.

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(3) TIN access each case on ACSWeb and review the ACS Modules screen for name line discrepancies - focusing on the name line for each module.

(4) Prepare Form 12175, Third Party Contact Report Form, as necessary using instructions in IRM 5.19.5.13, Notification of Third Party Contact.

(5) Route completed Forms 12175 as stated in IRM 5.19.5.13.

(6) This list should be completed within one week of receipt.

(7) The completed list should be retained for internal quality review purposes; afterwards, it may be destroyed.

5.19.6.16
(07-08-2022)
Systemic Upload of ACS Transactions

(1) Some ACS closing actions are systemically read and transaction codes created to post to Master File via the Standardized IDRS Access (SIA). This process eliminates the need for a CSR to toggle to IDRS to enter closing information. The following action history entries are analyzed for systemic upload:

    a. TFRO with definer 6501 or 6566.
    b. TFQU transfer to Collection queue (TFQU 7000)
    c. Transfer to ASFR (TFQU 8000)
    d. RDxx (return delinquency closing TC 59x)
    e. NCxx (currently not collectible TC 530)

(2) If the transaction can be created electronically, the transaction code, closing code and/or TFQU is created and posted to IDRS. The employee number on electronically created transactions is all 8's (88888888).

(3) Items that are not electronically created are treated as paper action requests.

(4) ACS lists are:

- Service Center Error List (ACRW 1501)
- ACS Diagnostic List (ACRW 8001)
- ACS-IDRS Balance List (ACRD 7301)

(5) Some transactions may not be processable once electronically created and will appear on the ACRD5301 - ACS Transactions IDS Upload Error Report.

(6) IAT tools simplify processing by assisting the user with IDRS research and input. The tools also reduce the chance of errors and improve productivity. When an action must be taken and an IAT tool is available, ACSS employees with access to IAT tools are required to complete the action using the IAT tool. See IRM 5.19.1.2.8, Mandated IAT Tools, for a list of mandated IAT tools. Document the tool used and the results in AMS comments.

Note: If an IAT tool is not functioning properly or it is determined not to be appropriate for a specific situation, the case should be worked using IDRS. For more information on each tool as well as job aid for each tool, see *http://iat.web.irs.gov/*.

(7) Report ACRx Lists and Balancing List processing volume and time to OFP 810-64500.

5.19.6.16.1
(10-15-2010)
Processing the SC Error List (ACRW 1501) and the SC Diagnostic List (ACRW 8001)

(1) IDRS Control Group lines out some of the accounts on the service center error list. The remaining Z2 (TDA) and Z3 (TDI) records will be processed by ACSS.

(2) Process the Z2 and Z3 records per (3) through (8) below.

(3) Research IDRS for the MFT, tax period, balance due, DOAO, TSIGN, and IDRS status.

(4) Enter History Code TFQU if one of the following:

   a.   IDRS shows more modules with ACS indicators than are present on ACS.
   b.   ACS has more modules than IDRS has ACS indicators and the error record has no ACS indicator.

(5) Process accounts from which IDRS shows the same number of modules with ACS indicators as are present on ACS as follows:

   a.   Enter the changed data shown on IDRS into the ACS comments field.
   b.   Enter OADT,07 to allow the weekend update to correct ACS.

(6) Forward ACS accounts for which IDRS shows no modules with ACS indicators to the manager for removal. Input ACS History Code ZAP1.

(7) Process ACS accounts for which IDRS shows no data available as follows:

   a.   Use CFOL CC IMFOL/BMFOL to request the account from the MF.
   b.   If the account has satisfying transaction codes posted (full paid, CNC etc.) ask the manager to remove the case from ACS.
   c.   Input ACS History Code ZAP1.

(8) Process accounts which do not have a satisfying transaction posted as follows:

   a.   Input CC MFREQ to establish the account on IDRS.
   b.   Notify the IDRS control group of the problem.

(9) Z4 records can be ignored as they do not affect the creation of levy sources to the database. Contact your HQ analyst when there are high volumes of Z4 records on the ACRW1501 report.

(10) Note the action taken on the listing and retain for six months.

5.19.6.16.2
(07-08-2022)
IDRS/ACS Balance List 7301

(1) One list is printed for the purpose of resolving mismatched between IDRS and ACS. It is: ACRB7301, Missing ACS Account Report (modules on IDRS but not on ACS).

(2) The list must be run and processed weekly.

Note: Working these mismatch lists at frequent intervals helps prevent inappropriate actions when ACS has not received proper updates from IDRS. It may help identify other system problems.

(3) The reason for the discrepancy between ACS and IDRS is identified on the list. The balancing looks at TIN, name control, AOTO, branch group, employee code, MFT, Tax period and TDA/TDI indicator.

(4) Research each TIN on ACS and IDRS that appears on the report.

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    a.   If the case meets tolerance criteria, input a TC 530 CC09.

    b.   If there is no account on ACS, enter ASIGN(I)(B) 7000 on IDRS to reassign the case to the queue, or if one of the exceptions in Exhibit 5.19.5-7, Field Queue Bypass Criteria Reference IRM 5.19.5.3.1, is present, have a manager enter the direct field assignment on IDRS.

    c.   If the account is on ACS, compare the open modules. If there is any module open on IDRS with and ACS indicator that is not open on ACS, enter TFQU, or forward the case to a manager to enter TFRO if the case meets one of the exceptions in Exhibit 5.19.5-7.

    d.   If there is no mismatch, take no action.

5.19.6.16.3
(07-08-2008)
ACS Transactions IDS Upload Error Report - ACRD 5301

(1)   Error report ACRD 5301 is a daily report that identifies entity and modular conditions that mismatch with the records on IDRS or the transaction code/closing code is invalid. The errors can be from IDS as well as weekly systemic removal of aged cases. The following error codes require 100% review. Other error codes can be ignored as they do not affect the creation or posting of the transaction.

(2)   Error Code 6 - Invalid Name Control - name control on ACS does not match name control on IDRS.

-     Research IDRS to determine if module(s) are still on IDRS. If so, enter closing transaction(s) directly to IDRS.
-     Request manager to ZAP account from ACS.

(3)   Error Code 8 - Update Invalid - Memo Account/Module - Account re-sequenced to a new TIN.

-     Research IDRS for the new TIN
-     If account is on ACS under new TIN, enter the transaction and closing code directly to IDRS.
-     ZAP the account under the old TIN.

(4)   Error Code 7 - Account/Module not on IDRS 0- ACS did not receive earlier closing record(s) from IDRS. ZAP account from ACS.

(5)   Error Code 30 - Invalid Closing Code - the requested closing code is not valid with requested transaction code.

-     If the closing code is 39 (systemic removal of aged cases) enter a new action code on ACS for transfer to queue (TFQU).
-     For all other transaction codes review AMS narratives and or action history fields to see if the correct transaction code and closing code was entered when the action history was requested. Reenter the closing transaction directly to IDRS using CC REQ77; the account should drop from ACS after the transaction has posted.

5.19.6.16.4
(07-08-2022)
Excess Levy Source List

(1)   The Excess Levy Source List is generated for ACS accounts that have all 15 levy source fields full and additional levy sources are passed from IDRS.

(2)   The list downloads onto Control D weekly. The remarks section displays ACRW7007 and the job name is ACJWA720.

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(3)   Review the lists and, if it provides potentially more productive levy source(s), delete any existing low potential source(s) and add the new source(s). See IRM 5.19.4.3.5, Levy Sources and ACS Display , for information about levy priorities and display order.

(4)   If the list contains more levy sources than space permits, document the additional source(s) in AMS narrative.

(5)   Do not add levy sources to ACS that we are prohibited from issuing. See IRM 5.19.4.3.7, Choosing a Levy Source.

(6)   See IRM 5.19.6.16.4.1, Adding Levy Sources to ACS , for procedures on adding levy sources to ACS.

5.19.6.16.4.1
(03-07-2024)
Adding Levy Sources to ACS

(1)   When adding levy sources to ACS based on the Excess Levy Sources Listings, the following procedures must be followed to ensure that the type of levy source income is properly identified.

(2)   The following fields must be entered when adding levy sources to ACS:

a.   The type of income. See (3) below to determine the type of income to enter.
b.   Who the income is for: **P**rimary, **S**econdary or **J**oint.
c.   If the income is for secondary taxpayer, the secondary SSN must be entered.
d.   Levy source EIN if present on listing.
e.   Enter: "INFO" if "INFO-ONLY-IND" value is a "1", otherwise leave field blank.
f.   1st name line.
g.   2nd name line, if present on listing.
h.   Street address.
i.   City, State and Zip.

(3)   Use the following table to determine the type of income to enter based on the values contained in the SRCE TYPE code and the DOC TYPE CD.

Enter TYPE of income as	When SRCE TYPE CODE is	Or DOC TYPE CD is
Wages	006	N/A
Wages	00W	N/A
Interest	000	A
Interest	NA	6
Interest	002	N/A
Other	NA	X
NONEMP	021	N/A
1099R	128	N/A
1099R	R	N/A
Fishing	023	N/A

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Enter TYPE of income as	When SRCE TYPE CODE is	Or DOC TYPE CD is
Rent and Royalty	024/025	N/A
IRA, **Note:** Must be input as "INFO"	088	N/A
Currency Transaction (CTR)	066/087	N/A
1041 Passive Income	144	N/A
1041 Business Income	050	N/A
Medical Payments	022	N/A
1099K	300	N/A

5.19.6.17
(03-07-2024)
Undeliverable Mail

(1) Undelivered (UD) mail is any letter, notice or other correspondence that was sent to a taxpayer or third party and subsequently returned to us with an indication that the address to which the mail was sent is no longer valid.

(2) It is important that all undelivered mail is worked to ensure that the taxpayer's mailing address is the current address. This action reduces undelivered mail receipts, postage cost, and provides data that can be utilized for additional research.

(3) Employees processing undeliverable mail, should determine if the undelivered notice or letter was addressed to a secondary taxpayer. Address research should be conducted for the appropriate taxpayer and history documentation should reflect such.

(4) A visual sort of the UD mail must be performed to separate UD notices that have specialized processing (e.g., UD NFTL Notices, UD Levy Releases, UD ACS TDI Notices (W & I), etc.).

(5) UD mail processing is generally done at the clerical level.

(6) UD mail that contains a USPS Yellow label must be processed using procedures in IRM 5.19.16.3.4, Address Research (ADR) Processing.

(7) The returned mail must be processed through one or more of the following systems.

    a.   ADR (Address Research System for letters with a 12-digit bar code). The ADR system initiates automated research for new addresses. ACS notes are input by the Inventory Delivery System (IDS).

    b.   AMS narratives are input for non-scanned UD mail if the case is no longer on ACS.

    c.   ACSWeb history is input for UD levy, releases, and LP/LT Letters.

> ***Note:*** Certified, Return Receipt Mail delivery status updates IDRS with the appropriate TC 971 code (AC 066; 067; 068; 069) via a system implemented July 2007 by CPS on LT11s.

(8) All UD Correspondex Letters initiated by ACS and ACSS will be processed by ACSS TEs.

    a.   Research IDRS to check if the address was recently changed or is in a pending status. If the address was updated or pending, re-issue the correspondex letter and document AMS.

    b.   If no new address or pending change, destroy correspondex letter and update AMS comments

    c.   If there is a USPS forwarding address label, follow the USPS yellow label directions in IRM 5.19.16.3.2(2), Undelivered (UD) Mail Procedures, 3rd If/And/Then section - USPS Yellow Label Indicates forwarding address.

    d.   If the account is on ACS, check and adjust the follow-up date as appropriate. Enter "OAUD,xx,XXXXUDA" when the Letter X has more than 2 characters. (e.g., "OAUD,45,2272MAI")

> ***Note:*** XXXX = Letter number and UDA = 1st three characters of the UD Address.

(9) Report clerical ADR UD Mail processing volume and time to OFP 790-64902.

(10) Report TE UD Correspondex processing volume and time to OFP 810-64900.

5.19.6.17.1
(03-07-2024)
Non-Scanned UD Mail
(ACS Input)

(1) Manually process all other ACS Undelivered mail that cannot be processed through the ADR system.

(2) When returned mail indicates "Deceased", reassign the case to R4 inventory for processing. Document AMS history.

> ***Note:*** If the returned mail is a 2268C letter, ACSS will batch and work the correspondence using guidance in IRM 5.19.1.5.3, Deceased Taxpayers.

(3) When the UD mail is a Notice of Levy or LP letter to the levy source, forward to the *NLS Coordinator*.

(4) For all other UD mail, process as follows:

If	Then
UD mail is a Form 8519 (taxpayer's copy of Levy)	• Input pertinent information to AMS history. • Maintain the follow-up date. Enter "OAUD,XX,8519UDA".
UD mail is an "LP" letter, other than those to the levy source.	• Input pertinent information to AMS history. • Change the follow-up date to the following day using "OAUD,01,LPXXUDA".

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If	Then
All other non-scanned mail to the taxpayer (includes ALP CP9X UD Mail).	• Input pertinent information to AMS history. • Change the follow-up date to the following day by entering "OAUD,01,LTXXUDA" or "OAUD,01,XXXXUDA" when the letter number has more than 2 characters .

Note: UDA = 1st three characters of the UD address.

(5) If all necessary information is in AMS history, comments are not required. Any useful information including:

   a. Potential new addresses.
   b. Potential new phone numbers.
   c. The levy source is out of business.

(6) Report clerical Non-ADR ACS UD Mail processing volume and time to OFP 790-64901.

(7) Report TE Non-ADR ACS UD Mail processing volume and time to OFP 810-64900.

5.19.6.17.2
(03-07-2024)
Undeliverable Levy Releases

(1) There may be an occasion when a levy release is undeliverable. All undeliverable levy releases, LP68's and/or Form 668D's require immediate account research to prevent potential harm to the taxpayer and/or over collection on a full paid account.

(2) Forward undeliverable Levy Releases, Form 668-D, Release of Levy / Release of Property from Levy, prepared by the field, to the Revenue Officer (RO) using the return address information on the levy release.

(3) All undeliverable levy releases must be worked within **24 hours** of receipt in ACS Support.

(4) A review of the account is needed to determine whether:

   • Payments are still being received.
   • If partial levy release, do the payments posting on account after the partial release was issued reflect the partial release?
   • subsequent contact was made by the taxpayer for fax levy release

(5) Follow the instructions in the table below to determine if a new levy release must be sent.

Note: If the prior levy release was a partial release but levy payments continue to arrive, a new partial release may be required.

If account review reveals	Then
• Payments continue to be received • No subsequent contact with taxpayer and • No indication that a subsequent release of levy was faxed or mailed within the last four weeks.	Research the *NLS Look-Up* for levy source fax or phone number. • If a fax number is found, fax (partial, if applicable) levy release immediately. • If a fax number is not found but a phone number is, call the levy source to secure a fax number and fax (partial, if applicable) the release immediately. • If neither a fax nor a phone number is found, call the taxpayer to secure a fax number for the levy source. • If taxpayer provides the fax number, fax (partial, if applicable) the levy release immediately. • If the taxpayer needs to call back to provide a fax number, update the AMS history to indicate which levy source requires a fax levy release and that the taxpayer will call back with the fax number. • If the taxpayer is not available by phone, mail the levy release, (partial, if applicable) to the taxpayer and document AMS history that levy release was mailed to taxpayer. • Proceed to IRM 5.19.6.17.3(2), Undeliverable Levy Procedures for All ACS Support Employees.
• Payments continue to be received • Levy release was issued within the past 4 weeks to a different address for the levy source or was faxed to levy source.	• Update AMS history to reflect levy release dated mm-dd-yyyy was received undeliverable. (mm-dd-yyyy = actual date of issuance of levy release.) • Proceed to IRM 5.19.6.17.3(2).
• No additional payments have been received	• Update AMS history to reflect that the levy release dated mm-dd-yyyy was returned. • Proceed to IRM 5.19.6.17.3(2).

(6)   After ensuring the levy has been released, employees need to take the following steps to perfect the levy source address for the ud mail.

If	And	Then
Address of UD levy release with address on ACS	Levy source is no longer on ACS	Forward the UD Levy release to *NLS Coordinator* for research on the NLSD.
Address of UD levy release with address on ACS	Addresses are different	Destroy the UD levy release.

If	And	Then
Address of UD levy release with address on ACS	Addresses are the same	Proceed to step 2.
NLS Match indicator	NLS = Y	Forward the UD Levy release to *NLS Coordinator* for research on the NLSD.
NLS Match indicator	NLS = N	Destroy the UD levy release.

(7) Report UD Levy Release processing volume and time to OFP 810-64142.

(8) Report NLS Coordinator adding, editing, or deleting levy sources on NLS volume and time to OFP 810-64304.

5.19.6.17.3
(03-07-2024)
Undeliverable Levy Procedures for All ACS Support Employees

(1) Alpha sort all undeliverable levies.

- Contact HQ Levy Analyst when 25 or more undelivered levies exist for one source, if not previously elevated or addressed.
- Research all undelivered levies for big known employers

  Example: Federal Agencies, UPS, KFC, Wal-Mart Etc.

(2) Access account on ACS:

- When the account is on archive only, no further action is necessary on UD levy.
- Prior to re-issuing any levy, review ACS Comments, AMS history, account alerts, and history codes for anything that may affect the levy decision.
- If levy will not be issued because of pending case actions, update the levy source address on ACSWeb and remove the date in the ISSUED box on ACSWeb detail levy screen.
- When ACS research shows that the levy source was previously deleted, do not re-add the levy source for re-issuance.
- When the account is still on ACS take the following actions:

Check	If	Then
Address UD levy with address on ACS	Addresses are different	Forward to *NLS Coordinator* for research on NLSD.
Address UD levy with address on ACS	Addresses are the same	Proceed to step 2.
NLS Match indicator	NLS = Y	Forward UD Levy to *NLS Coordinator* for research on NLS.
NLS Match indicator	NLS = N	Proceed to step 3.

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Check	If	Then
PRD Earned (See IRM 5.19.4.3.5(12), *Levy Sources and ACS Display* , for more information))	Current year and NLS = N	• Research for better address for levy source and if found reissue levy. • If new address not found delete levy source. • Update AMS comments.
PRD Earned (See IRM 5.19.4.3.5(12), *Levy Sources and ACS Display* , for more information))	Current year and NLS = Y	• Reissue levy. • Update AMS comments.
PRD Earned (See IRM 5.19.4.3.5(12), *Levy Sources and ACS Display* , for more information))	Not current year. This means the PRD Earned field is more than 2 years prior to current year.	Proceed to step 4.
Check CCIRPTR for current year IRP information. Is UD levy listed as a source of income for the current year?	Yes	• Research for better address. If found, reissue levy • Input comments to indicate reissuing levy to new address.
Check CCIRPTR for current year IRP information. Is UD levy listed as a source of income for the current year?	No	• Delete the levy source from ACSWeb. • Update AMS comments: UD levy, no new address found.

- Depending on what caused multiple undelivered levies, i.e.: 25 or more, corrective actions may vary. HQ will assist in corrective actions required.
- Do not re-add levy sources if they have been deleted.

Example: Multiple undelivered levies was caused by incorrect entry on NLS, sources on ACS all have NLS match ind = Y. NLS entry is subsequently updated, undelivered levies should be reissued.

(3) Report UD Levy processing volume and time to OFP 810-64142.

(4) Report NLS Coordinator adding, editing, or deleting levy sources on NLS volume and time to OFP 810-64304.

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5.19.6.17.3.1
(03-07-2024)
**Procedures for
Validating and Updating
Levy Source Information**

(1)   This section provides procedures for validating levy source address information
and adding or editing information on the National Levy Source Database
(NLSD). Updates can be the result of undelivered (UD) levies, levy releases,
Form 4442, *Inquiry Referral*, and LP letters issued to levy sources.

(2)   Prior to adding new information to NLS, the NLS Coordinator will:

    a.   Attempt to contact the levy source to secure an address for levy process-
ing and the levy source EIN. If the levy source is a bank, attempt to
secure the bank routing number also.

    b.   Research IDRS to locate a new address for levy source and to verify the
EIN for the levy source.

(3)   When phone contact is unsuccessful and a new address is provided by the
U.S. Postal Service (USPS), accept that address as a valid address and input
to NLS database.

(4)   If an address is **not** provided by USPS, research for a valid new address and
locate an EIN for the levy source. Once an address/EIN is located, edit or
input the EIN, name line and address in the NLS database.

(5)   In the NOTES box on NLS, input the date, site and initials of the person who
updated the levy source on NLS.

Note: Do not place notes in any other field on the NLS database other than the
NOTES box.

(6)   Sub Key Programming:

    •   Number 00 is used to ensure that text clarifying how or where to apply
a levy shows at the top of the listing, just under the principal name line,
in the new National Levy Source Look-UP (NLS-Lookup). Use number
01 or number 02 up to number 99 to show clarifying text. The number
00 must be three spaces with a space before the beginning of the text
as in number 01 States of MD, OH, SD etc. The number 01 will not
show up on the National Levy Source Look-up.

        Example: Bank of America sends levies to three different places
dependent upon in which state the taxpayer resides. Each of
the three sites has number 00 text to indicate which states
belong to that particular Bank of America address.

    •   "-"is used in front of an entry in the sub key area. This entry will ensure
that the item does NOT appear in the National Levy Source Look-up
(NLS-Lookup).

(7)   Update the levy source on ACS and re-issue the levy.

(8)   If a new address or EIN cannot be located for the UD levy, forward the levy to
HQ Analyst.

(9)   Report NLS Coordinator adding, editing, or deleting levy sources on NLS
volume and time to OFP 810-64304.

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**5.19.6.17.4
(03-07-2024)
Undeliverable Notice of
Federal Tax Lien (NFTL)**

(1) Employees receiving notices returned as undelivered must research the notice within **fourteen (14) calendar days** from the date received in ACSS to determine if a more current address is available for re-issuance of the notice.

(2) Research the UD NFTLs through IDRS, ALS, and AMS:

- Due to redaction of the TIN on the NFTL notice, use IDRS or ALS to locate the correct taxpayer TIN.
- After locating the taxpayer's TIN, verify the address on IDRS.
- Determine if the undelivered NFTL was addressed to a secondary taxpayer. Address research should be conducted for the appropriate taxpayer and documentation on AMS should reflect which address was UD and if an additional address was found.
- If the address on IDRS is different than the address on the CDP notice, compare the cycle of the address on IDRS with the cycle date the NFTL was requested.
- Consider the CDP notice correct if the address on IDRS was the last known address of the taxpayer at the time the NFTL was **requested**.
- Review AMS history to see if a new address was provided or updated the same day the NFTL was requested.

Note: Requested is defined as the date of the FM10 (ACS action history) or date of AMS history indicating the NFTL was requested (NFTL was not filed via ACS action history FM10).

(3) UD NFTLs with a foreign address do not have a certified mail number to input into the NOTADD screen. International taxpayers certified mail is issued using a registered mail number. Therefore, additional research on ALS is necessary to identify the correct number to access the account through NOTADD. Use the following steps, as identified in the ALS User Guide, Chapter 6, RRA Notices, under the "Processing Returned Notices (Undeliverable/Unclaimed/Refused)" to locate the correct number in order to process this type of UD NFTL:

a. Log on to Research Screen on ALS
b. Type in **"S"** for SLID
c. Type in the SLID of the UD NFTL
d. Notate the TIN on UD NFTL
e. Type **"4 "** for Court
f. Type **"7"** for Notice
g. Notate the Certified mail Listing number from the screen. This number is needed to research and process the UD NFTL.

(4) If the UD NFTL was returned with an indication the taxpayer is deceased, originally sent to a fiduciary, or was issued with deceased in the name line, check IDRS for an updated address. If the address on IDRS is the same as the returned notice, no further research is necessary. If the address was not sent to the last known address, follow (5) below.

(5) If it is determined the notice was not sent to the last known address as defined above, a new notice must be sent. Follow the instructions in the *ALS User Guide*, Chapter 6, RRA Notices, "Updating the Mailing Address" to update the address and issue a new notice using NOTADD.

Note: If a different address is found on IDRS but was effective after the NFTL was requested, do not issue a new notice.

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(6)   If the address is the address of record at the time the NFTL filing was prepared, but the address was updated on IDRS within two cycles after that time, a courtesy copy of the notice may be, but is not required to be sent to the taxpayer's current address.

(7)   If the reissued CDP notice is returned, there is no need for additional research because the reissued notice was mailed to the last known address at the time, based on prior research.

(8)   For all undelivered NFTLs, a TC 971 Action Code 253 must be input using the ALS NOTADD screen. The *ALS User Guide* provides instructions to update the delivery status (Undelivered - systemic generations of TC 971 AC 253). Refer to Chapter 6, RRA Notices, "Processing Returned Notices (Undeliverable/ Unclaimed/Refused)", for step-by-step guidance.

Note: The TC 971 Action Code 253 updates on IDRS weekly

Reminder: ACSS is only required to process Undeliverable NFTLs and does not work the Refused and Unclaimed NFTL Notices.

(9)   If the account is still open on ACS, input the following ACS action histories upon completion of research:

   a.   "OAUD,nn,RVmmdd" **and**

      Note: mmdd = the ACS Support Received Date of the UD NFTL. For example, UD NFTL was received in ACS Support on June 28, 2013. ACS Action history code would be "OAUD,01,RV0628"

   b.   "OADT,nn,3172R" when notice is reissued **or** "OADT,nn,3172" when notice is not reissued.

Note: nn = "00" if the case follow-up date is expired or the number of days until the current follow-up date if not expired.

Note: If the case is in "F" function and the follow-up date is beyond your ability to input, use "OAUD,01,RVmmdd" and "OADT,01,3172" to let the system re-analyze the account.

(10)   If the account is no longer on ACS, document AMS histories using the AMS Issue - LIEN, with the necessary information regarding the UD NFTL including that the UD NFTL mail was received, the ACSS received date from the batch sheet, type(s) of research completed, and whether or not the notice was reissued.

(11)   Destroy any other type of returned CDP notices. Example: refused or unclaimed. Do not take a point of count for these types of notices.

Note: **DO NOT** destroy CDP notices that have multiple notes/stamps on the envelope which indicates the notices were both undelivered and refused or unclaimed. In these instances, the returned CDP notice will be considered undelivered and worked based on the procedures outlined above.

(12)   Report UD NFTL processing volume and time to OFP 790-64903.

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5.19.6.18
(03-07-2024)
FERDI - F9 Inventory Processing

(1) The F function has been designated for FERDI cases in ACS.

(2) The F9 inventory is used to house FERDI correspondence (paper) cases.

Reminder: Do not remove FERDI cases from F inventory unless specifically directed.

(3) FERDI cases can be identified by the literal "FE" on the ACS Entity screen and/or "Federal Employee" in the Alerts section of the AMS Summary screen. See IRM 5.19.18.2, Identifying FERDI Cases, for additional ways to identify FERDI cases.

(4) All FERDI correspondence, including LG$, Collection Due Process (CDP) cases, and Taxpayer Advocate Service (TAS) cases will be worked by all ACS Support (ACSS) sites.

(5) FERDI correspondence is worked following the same guidance as non-FERDI correspondence. When processing of the correspondence is completed, reassign the case with the appropriate follow-up time frame as follows:

If	Then
Pending IA criteria in IRM 5.19.1.6.4.7, Pending IA Criteria is met	move case to R5
FPLP payments are being received; see IRM 5.19.9.4.3.5 (3), Levy Payment Process (TC 670 DPC 18, DPC 19)	move case to F2
The taxpayer is subject to FPLP, but FPLP payments have not started; see IRM 5.19.9.4.3.5 (2), Levy Payment Process (TC 670 DPC 18, DPC 19)	move case to F1
The taxpayer is not subject to FPLP; see IRM 5.19.9-3, FPLP Exclusion Criteria	move case to F5
FERDI LG$ processing is completed	move case TOF7,00,CRBUR
CDP/S8 case processing is completed	move case to F1
OAR/S7 processing is completed	move case to F1

(6) Expired F9 inventory is worked by Kansas City ACSS on a weekly basis.

(7) Follow procedures in IRM 5.19.6.20.5, Processing S4 Inventory , when processing expired follow-ups. Substitute F9 for any reference to "S4".

(8) Report expired F9 inventory processing volume and time to OFP 810-64500.

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5.19.6.19 (10-01-2018) **Q - Inventory**	(1)	The Fixing America's Surface Transportation Act (FAST Act), signed into law December 4, 2015 requires the IRS to establish a Special Compliance Personnel (SCP) Program funded by the retained earnings from the Private Debt Collection (PDC) Program. The Q function will house taxpayer correspondence assigned to SCP.
	(2)	After processing the SCP correspondence ensure all case actions are completed. If the next action requires moving the case out of the Q inventory, refer to IRM 5.19.5.4.11.8.3, N Function Inventory, to maintain SCP ownership.
5.19.6.19.1 (10-01-2018) **Processing Q0 Inventory**	(1)	Q0 contains ACS Special Compliance Personnel accounts awaiting managerial approval. This inventory must be functioned out weekly.
5.19.6.19.2 (07-08-2022) **Q3- SCP MFT Mirrored Assessments**	(1)	Cases are assigned to Q3 inventory when an MFT31 mirror assessment needs to be established on SCP cases by the Philadelphia (PSC) Compliance Service Collection Operation (CSCO) function or a taxpayer that requests separate treatment from their spouse and meets the criteria for having their own IA and/or CNC.
	(2)	Follow procedures in IRM 5.19.6.20.4, Processing the S3 Inventory, when processing expired follow-ups. Substitute Q3 for any reference to "S3".
5.19.6.19.3 (07-08-2022) **Q4- SCP Taxpayer Correspondence**	(1)	Cases in Q4 inventory are SCP correspondence cases awaiting an answer or research results. Cases are initially assigned to Q4 for 120 days when cases are controlled on AMS to an ACSS employee. The controlling employee is responsible for extending the follow-up date when needed if a case cannot be resolved within 120 days. The follow-up date should be extended before it expires. The controlling employee must close the IDRS control base when the correspondence has been resolved.
	(2)	Follow procedures in IRM 5.19.6.20.5 , Processing S4 Inventory, when processing expired follow-ups. Substitute Q4 for any reference to "S4".
5.19.6.19.4 (07-08-2022) **Q5- Case Processing**	(1)	Cases appearing in the Q5 inventory are cases requesting an installment agreement but ACS Special Compliance Personnel is waiting for taxpayer confirmation of financial or other information. The Q5 inventory is worked on a daily basis to identify cases with expired follow-up dates.
	(2)	Take the following actions if the follow-up date has expired and IDRS/AMS research indicates TC 971 AC 470 is reversed. This means the case is no longer a part of Special Compliance Personnel inventory. Move the case to the next appropriate inventory following the table below.

If	Then
Open control base to an ACSS employee	a. Review IDRS/AMS for an open control to an ACSS employee. b. Contact the employee via secure E-mail and annotate that the account is in S5 with an expired follow-up date. c. Input TOS5,07,S5FLWUP and update AMS history.
No open control to an ACSS employee- Taxpayer meet terms for IA	Establish an installment agreement based on AMS history when the Taxpayer has made the initial voluntary payment by the promised date reducing the aggregate assessed balance due to an amount fitting streamlined or guaranteed IA criteria. If the payment has not posted by the promised date, forward the case to Independent Review per guidance in IRM 5.19.1.6.4.9 , IA Rejection Criteria.

(3)   Report expired Q5 inventory processing volumes and time under OFP 810-64171.

5.19.6.20
(04-30-2012)
S - Inventories

(1)   Function inventories may be processed either by next case processing or from a list.

    a.   In next case processing the ACS system brings each case up in priority sequence with an expired follow-up date.

    b.   List(s) obtained through QMF identifies accounts which may not have expired follow-up dates.

Note: Either process is necessary to ensure proper follow-up actions are taken. This includes moving cases to the appropriate function.

Caution: Review cases carefully when working from a list to avoid taking premature actions.

5.19.6.20.1
(03-07-2024)
Processing the S0
Inventory

(1)   S0 inventory contains ACS accounts awaiting managerial approval, NFTL requests rejected during NFTL perfection, and cases sent from ACS for manually monitored continuous wage levy (MMCTLV). This inventory must be functioned out weekly.

(2)   For cases in S0 inventory because a NFTL has been rejected in the NFTL perfection process, send a secure e-mail to the ACS Support employee that input the FM10 action on ACS, and cc their manager, to notify of the rejected NFTL and advise the NFTL request will need to be reinput.

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(3) Mangers or management official working S0 inventory should move MMCTLV cases to S5 once the case has been reviewed with a 30 day follow-up. Input TOS5,30,MMCTLV

5.19.6.20.2
(07-08-2022)
Processing the S1 Inventory

(1) S1 inventory contains new ACS accounts which appear on the ACS Action Lists. As cases are loaded to ACS some are automatically categorized and placed on an Action List for further processing in the S1 inventory.

(2) S1 inventory is considered overage **14 calendar days** after issuance.

(3) Process entries on the list per IRM 5.19.6.10, Action List Balance Due Procedures, (TDA accounts) or IRM 5.19.6.10.1, Action List Return Delinquency Procedures, (TDI accounts).

(4) Report expired S1 inventory processing volume and time to OFP 810-64700.

5.19.6.20.3
(04-30-2012)
S2 Inventory

(1) Automated Telephone Number Research (TNR). Systemic process only. Case are systemically moved to this function when telephone number research is required.

5.19.6.20.4
(04-02-2013)
Processing the S3 Inventory

(1) Cases are assigned to the S3 inventory when an MFT31 mirror assessment needs to be established by the Philadelphia (PSC) Compliance Service Collection Operation (CSCO) function or a taxpayer that requests separate treatment from their spouse and meets the criteria for having their own IA and/or CNC.

(2) Work expired S3 inventory on a weekly basis .

(3) Review IDRS and AMS history for a control base established by PSC CSCO. The IDRS control base is normally established within 14 days of receipt of the mirroring package by PSC CSCO.

- If the control base has been established but the account is still being worked by the PSC CSCO function, extend the follow-up date an additional 30 days by inputting "OADT,30,MFT31" on ACS.
- If the extended follow-up date has expired contact PSC CSCO using *MFT 31 and Mirrored Assessments* to determine the status of the case. Extend the follow-up date, if necessary per the conversation, and update AMS history.

(4) If an IDRS control base is not established, review the documentation on AMS history and resubmit the mirroring package (Form 4442, Inquiry Referral, and Form 3210, Document Transmittal) using the history to recreate the referral. See IRM 5.19.1.6.7.1 , Front End Mirror Assessments Process for IA Closures, or IRM 5.19.17.2.10.1 , Front End Mirror Assessments Process for CNC Closures, for instructions to create a new package and use the AMS history to recreate the referral.

(5) Report expired S3 inventory processing volume and time to OFP 810-64171

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5.19.6.20.5 (07-08-2022) **Processing S4 Inventory**	(1)	Cases in S4 are correspondence cases awaiting an answer or research results. Cases are initially assigned to S4 for 120 days when cases are controlled on AMS to an ACSS employee. The controlling employee is responsible for extending the follow-up date when needed if a case cannot be resolved within 120 days. The follow-up date should be extended before it expires. The controlling employee must close the IDRS control base when the correspondence has been resolved.
	(2)	Work expired S4 inventory daily .
	(3)	If the account is no longer in S4, take no further action.
	(4)	If the control base is open extend the follow-up date an additional 15 days, OADT,15,FLWUP. If the extended follow-up date has expired contact the employee with the open control base via secure E-mail and extend the follow-up 7 days and update AMS history.
	(5)	If the control base is closed, continue processing the case. Review AMS narrative, ACS Web and IDRS history items. Take the next appropriate action.
	(6)	Report expired S4 inventory processing volume and time to OFP 810-64500.

5.19.6.20.6 (03-24-2023) **S5 Case Processing**	(1)	Cases appearing in the S5 inventory are cases requesting an installment agreement but ACS Support is waiting for taxpayer confirmation of financial or other information. Cases are also housed in S5 when they have continuous levy payments but are not eligible for systemic monitoring in ST60. The S5 inventory is worked daily
	(2)	Take the following actions if the follow-up date has expired and IDRS/AMS research indicates there **is** an open control to an ACSS employee:

a. Review IDRS/AMS for an open control to an ACSS employee.
b. Contact the employee via secure E-mail and annotate that the account is in S5 with an expired follow-up date.
c. Input OADT,07,S5FLWUP and update AMS history.
d. If the account indicates that additional follow-up time has been given and there has been no action taken by the controlling employee, forward a secure E-mail to the employee and employee's manager (copy your manager). Extend the follow-up for an additional 7 days.

(3) Take the following actions if the follow-up date has expired and IDRS/AMS research indicates there **is not** an open control to an ACSS employee:

If	Then
The case is in S5 with ACS literal OPAPN and no indication the required CIS was received.	Follow IRM 5.19.1.6.4.9, IA Rejection Criteria. *Note:* In Block 12a of Form 12233, Request for Installment Agreement-Independent Review Prior to Rejection, enter ″OPA MAR″.

If	Then
The taxpayer made a Voluntary Lump Sum Payment (VLSP) by the promised date reducing the aggregate assessed balance due to an amount fitting streamlined or guaranteed IA criteria.	Establish an installment agreement based on AMS history.
The taxpayer has not made the initial Voluntary Lump Sum Payment (VLSP) by the promised date reducing the aggregate assessed balance due to an amount fitting streamlined or guaranteed IA criteria.	Forward the case to Independent Review per guidance in IRM 5.19.1.6.4.9, IA Rejection Criteria.
The Aggregate Assessed Balance (AAB) has been reduced to an amount fitting streamlined or guaranteed IA criteria due to other voluntary payments (not VLSP) or refunds applied	Establish an installment agreement based on AMS history.
The only information you have is a TC 971 AC 043 on IDRS indicating a pending installment agreement and 26 or more cycles have transpired since the TC 971 AC 043	Follow IRM 5.19.1.6.4.7.1, Requests Not Meeting Pending IA Criteria.
The case is a reversed TC 971 AC 043	Take the next appropriate case action on ACS.
It cannot be determined why the case is in the S5 inventory or the case is in S5 inventory incorrectly	Take the next appropriate case action on ACS
The taxpayer failed to respond to our request for additional information for an installment agreement	Follow IRM 5.19.1.6.4.9, IA Rejection Criteria. *Note:* Retain the hard copy correspondence to forward, if necessary, to Independent Review.
The case was previously forwarded to Independent Review but no indication the case has been worked by the IAR within the 15-day timeframe	Forward case to local management for follow-up with IAR.

If	Then
The IAR has made a determination on the proposed rejection but no related account actions (i.e. 2272C sent to taxpayer) within 10 business days of the IAR determination	Send a secure e-mail to the ACSS employee that forwarded the case to Independent Review and cc the employee's manager. Input OADT,05, INDREV on ACS.
The case is a rejected installment agreement and the 60-day suspension has expired without evidence of appeal,	Follow IRM 5.19.1.6.4.11, Rejected IA Suspense File

(4)   Take the following steps on MMCTLV cases:

    a.   Verify the payment(s) were made and posted as required in the terms of the levy

    b.   Determine if the levy is on wage or non-wage income and follow the appropriate if/then chart below for the next required action(s):

        Caution: Levy Proceeds may not be applied to individual SRP modules (MFT35/MFT65)

(5)   Levy was issued on wage income:

If...	And...	Then...
Levy payment(s) received	CSED has not expired and will not expire within 30 days or less	Scheduled the follow-up date 10 days beyond the next expected payment date. Input OADT,XX,MMCTLV.

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If...	And...	Then...
Levy payment(s) received	CSED has expired, or will expire in 30 days or less and additional liabilities are outstanding that were included in the levy.	• Address payment if applied to the module after the CSED has expired. See IRM 5.19.2.6.7, Credit Balance Overview. • Determine if account meets CTLV, see IRM 5.19.4.4.6, Continuous Wage Levies-E7 Payment processing • If the case does not meet CTLV schedule the follow-up date 10 days beyond the next expected payment date input OAD-T,XX,MMCTLV
Levy payment(s) received	CSED has expired (or will expire in 30 days or less) no additional outstanding liabilities.	• Release the levy, see IRM 5.19.4.4.10, Levy Release: General Information. • Address credit if applied to the module after the CSED has expired, see IRM 5.19.2.6.7, Credit Balance Overview.
Levy payment not received	CSED has expired or will expire in 30 days or less and no additional outstanding liabilities	• Release the levy, see IRM 5.19.4.4.10 , Levy Release: General Information.

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If...	And...	Then...
Levy payment not received	CSED expired, additional outstanding liabilities still included in the levy	Follow the procedures in IRM 5.19.4.4.9, Levy Follow-up.
Levy payment not received	Csed has not expired.	Follow the procedures in IRM 5.19.4.4.9, Levy Follow-up.

(6)   Levy was issued on non-wage source.

If...	And...	Then...
Levy payment(s) received.	CSED has not expired and will not expire within 30 days or less	Scheduled the follow-up date 10 days beyond the next expected payment date. Input OAD-T,XX,MMCTLV.
Levy payment(s) received	CSED has expired (or will expire in 30 days or less) no additional outstanding liabilities	Determine if levy should be released, IRM 5.19.4.4.10 , Levy Release: General Information.
Levy payment(s) not received	CSED has expired (or will expire in 30 days or less) no additional outstanding liabilities	Follow the procedures in IRM 5.19.4.4.9, Levy. Follow-up.
Levy payment(s) not received	CSED expired, additional outstanding liabilities still included in levy	Follow the procedures in IRM 5.19.4.4.9, Levy Follow-up.
Levy payment(s) not received	CSED has not expired	Follow the procedures in IRM 5.19.4.4.9, Levy Follow-up.

Note: "XX" = The number of days for the next anticipated payment plus 10.

(7)   Document AMS with all actions taken when working this expired inventory.

(8)   Report expired S5 inventory processing volume and time to OFP 64171.

5.19.6.20.7
(10-11-2023)
Processing S7 Inventory — Taxpayer Advocate Cases

(1)   1. Cases are placed in S7 inventory when ACSS receives a Form 12412, Operations Assistance Request (OAR) when TAS requests a hold be placed on an account, and when TAS and/or Congressional cases in status 22 are received.

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(2)   When a Form 12412, Operations Assistance Request (OAR), is received in the ACS Support (ACSS) function, the case must be reassigned to S7 within **2 business days** of receipt. Reassign TOS7,30,OAR. The follow-up date may be extended based on the facts and circumstances of the case (for example, the action necessary to resolve the OAR will exceed 30 days).

Note: If an expedite OAR is received in ACSS, determine if it needs immediate assignment to S7 based on the case advocate's request.

(3)   All OARs received in ACSS should be logged into the TAMIS portal and acknowledged within the time frames outlined in the Taxpayer Advocate Service (TAS) Service Level Agreement. All OARs will be controlled/batched on AMS within **5 business days** of the ACSS date.

(4)   Refer to the applicable IRMs listed in IRM 5.19.6.1.7, Related Resources, IRM 13, Taxpayer Advocate Service, and the *SB/SE TAS Service Level Agreement*, to process OARs received in ACSS. If there are instances in which the TAS OAR request does not meet IRM guidelines, discuss your determination with the Taxpayer Advocate in order to come to an agreed upon resolution, document AMS with the conversation and agreed upon resolution. If no resolution, discuss the next action to be taken with your lead, manager, and/or TAS Liaison.

Example: TAS OAR indicates the TP wants an installment agreement of $600 per month based on TAS review of the financial. However, our financial analysis indicates the taxpayer should pay $800 per month due to disallowance of certain expenses. At this point the OAR should be discussed with the Taxpayer Advocate. Upon negotiation, IRS agrees to $600 per month because the IRS interest (CSED protected) is covered. Or, upon negotiation, IRS may agree to set the installment agreement at a different amount (e.g., $700.00).

(5)   Upon closing the OAR, the ACSS employee will complete Section VI of Form 12412 and return it to the TAS employee assigned to the case via secure e-mail. The OAR must be returned to TAS within 3 workdays from the date all actions have been completed and transactions input by ACSS. The case should remain in S7 for the duration of the original hold placed on the account unless notified by TAS that the case is closed.

Note: At this point, the OAR (file copy) should be released for Quality Review (this does not delay the process for returning OARs to TAS).

(6)   The TAS office will work account related IRS Legislative Affairs Congressional cases; the Local Taxpayer Advocate is responsible for contacting the ACS Support Liaison for updating ACS (Status 22) accounts.

   a.   All Congressional inquiries received in an Operating Division or Functional Unit will be forwarded to the Local Taxpayer Advocate for control and assignment.
   b.   IRS Legislative Affairs will refer account-related Congressional's to the appropriate Taxpayer Advocate Service Office.
   c.   Congressional correspondence is controlled and worked in the TAS office. The TAS office will contact the ACS Support Liaison to request suspension of collection actions, i.e., release of Federal Tax Levy. The ACS Support Liaison will move the account to S7 and document ACS

comments. Once the Congressional is closed, the TAS office should contact the ACS Support Liaison with the closing actions taken on the Congressional case. The ACS Support Liaison will document ACS with information secured from the TAS office. If the ACS follow-up date has expired, the ACS Support employee will contact the TAS employee for a status update and take the next appropriate action, i.e. move the accounts out of S7 into the next appropriate function for ACS processing. If there is no open TAS control, see IRM 5.19.6.20.7.1(3), S7 - Next Case Processing.

(7)   Once advised by TAS that the case is closed, ensure all actions taken on the account are documented clearly on AMS, and move the account into the next appropriate function for ACS processing.

(8)   Input hold requests on ACS by inputting TOS7,xx,TASHLD or OAD-T,xx,TASHLD (xx = number of days requested by TAS).

(9)   Report Form 12412 OAR processing and related follow-up volume and time to OFP 810-64012.

(10)   Report TAS hold request input and related follow-up volume and time to OFP 810-64013.

| 5.19.6.20.7.1 (10-11-2023) **S7 - Next Case Processing** | (1) Work the S7 next case processing inventory daily to identify cases with expired follow-up dates. |

(2)   Review AMS/ACS history. If the account is still being worked in ACSS, take the following actions:

   a.   Secure e-mail the assigned ACSS employee.
   b.   Document AMS the account is still in S7 inventory with an expired follow-up date.
   c.   Input OADT,07,S7FLWUP on ACS.

Note: The employee assigned to the case should extend the follow-up date as necessary until the OAR is closed.

(3)   Determine if there is an open TAS control or an unreversed TC 971 AC 517:

If	Then
IDRS shows TAS control base is open	a. Check AMS for the taxpayer in question to secure the assigned TAS employee's name and phone number. b. Use the TAS Campus Directory or Discovery Directory to contact. assigned TAS office via secure e-mail to request case status. c. Document AMS. d. Input history code OADT,14,TASHLD.

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If	Then
No open TAS control but an unreversed TC 971 AC 517 is present	a. Check AMS for the taxpayer in question to secure the assigned TAS employee's name and phone number. b. Use the TAS Campus Directory or Discovery Directory to contact assigned TAS office via secure e-mail to request case status. c. Document AMS. d. Input history code OADT,14,TASHLD.
The TAS response requests an additional follow-up time	a. Document AMS with the TAS employee's name and telephone number along with the pertinent information. b. Input history code OADT,XX,TASHLD indicating the number of days requested to extend the hold.
No response from TAS after 14 days	a. Elevate the issue to the ACS Support TAS Manager who will contact the TAS caseworker's manager for resolution. b. Document AMS. c. Input history code OADT,07,TASHLD.
No response is received from the TAS caseworker's manager after 7 days	a. Move the account out of S7 into the next appropriate function for ACS processing. b. Document AMS.
The TAS control base is closed and there is a TC 972 – AC 517	a. Move the account to the next appropriate function for ACS processing. b. Document AMS.

(4) Report expired S7 inventory processing volume and time to OFP 810-64013.

5.19.6.20.8
(07-08-2022)
S8 Inventory

(1) S8 has Collection Due Process (CDP) inventory. See IRM 5.19.8.4.9.2, S8 Processing, for instructions on working S8 inventory and IRM 5.19.8.4.14 , Working Cases Returned from Appeals for Back-End work, for working cases returned from appeals.

| 5.19.6.20.9
(07-08-2022)
Processing S9 Inventory | (1) | This section provides information and guidance for working the S9 inventory. |

(2) The S9 inventory houses cases being transferred, (or 'reassigned') out of ACS. Most accounts will transfer out of ACS within 10 days. Cases that reside in the S9 inventory after the follow up date expires have failed to transfer out of ACS.

(3) Cases are systemically reassigned TOS9 with a 28 day follow up when an action history "TFQU" or "TFRO" is input with an assignment number.

(4) Requests for transfers input on ACSWeb, via TFQU or TFRO, will generate a transaction request that is passed to IDRS by way of SIA. Manual transfers are processed daily, while systemic transfers are processed over the weekend.

(5) Sometimes accounts will fail to transfer due to a particular condition present on IDRS or due to an incorrect or invalid TDA/TDI assignment number.

(6) Due to changing programs and unforeseen systemic problems, the information in this section may not address every situation where an account has failed to transfer. However by applying the information contained in this section, along with researching the references provided, employees should be able to determine the next appropriate case action for resolving accounts that remain in S9 after the follow up date expires.

(7) The specific references to certain IRM's and or systems contained in this section do not negate the employees responsibility to research other IRM's, as provided in IRM 5.19.6.4, *ACS Support Research*, when attempting to resolve and take next case actions on accounts in S9.

(8) Report expired S9 inventory processing volume and time to OFP 810-64171.

| 5.19.6.20.9.1
(03-07-2024)
**Researching ACSWeb
Action History** | (1) | If after following the instructions in this section, the employee has not identified and corrected the reason for the account failing to transfer, employees must proceed to IRM 5.19.6.20.9.2, IDRS Conditions Preventing Transfers. |

(2) Employees must review both the ACSWeb action histories and the AMS histories to determine:

- The type of transfer action requested and intended TDA/TDI assignment for the account,
- whether the TDA/TDI assignment number entered is valid for the action history entered, or
- whether the TDA/TDI assignment number entered is in the correct format.

> ***Note:*** All TDA/TDI assignment numbers are 8 digits in length and identify the area office, territory office, branch, group and employee or special action code to which TDAs and TDIs are assigned. Additional information for TDA/TDI assignment numbers can be found in Document 6209 or IRM 2.4.27, Command Code ASGNI/ASGNB (formerly TSIGN).

(3) The proper input format for transfer cases from ACS is AOTOnnnn, where nnnn represents the branch, group and employee number. The following chart provides information on the appropriate input for transferring cases out of ACS. The following list represents the most common transfer transactions input through ACSWeb:

For Account transfers to:	The 5th, 6th, 7th and 8th position of assignment number would be:	The Action History input must be:
The queue **Note:** Transfers to the queue must be input with TFQU.	7000	TFQU,AOTO7000
ASFR* IMF only	8000	TFRO,AOTO8000
6020B* BMF only	8600	TFRO,AOTO8600
Revenue Officer – assignment number not known	6501 – no documents to be associated	TFRO,AOTO6501
Revenue Officer – assignment number not known	6566 – documents to be associated	TFRO,AOTO6566
A specific revenue officer	As directed	TFRO,AOnnnnnn

Note: The 1st, 2nd, 3rd and 4th positions represent the Area Office, "AO" and Territory Office, "TO".

Note: When digits 5 – 8 (BGEE) = 6550 – 6565 or 6567– 6599 then the AO must = 11 -15.

Note: When digits 5 – 8 (BGEE) = 6501 - 6549 or 6566, then the AO must = 21 - 27, 35.

(4) For all failed transfer requests where the assignment number was entered incorrectly, employees must re-input the correct action history/assignment number either on ACSWeb or directly on IDRS via CC ASGNI/B.

- The following transfer requests can be input on ACSWeb: TFQU,AOTO7000, and TFRO,AOTOnnnn where the TFRO request is to 6501-6549 or 6566 (generic field - RO), 8000, 8001 and 8600.
- All other TFRO action histories must be input on IDRS via CC ASGNI/B.

(5) There may be times when the action history does not contain a TFRO or TFQU entry, yet the action history contains a systemically generated action history reassigning the account "TOS9, BAD TSIGN". When this occurs take the following actions:

- If the ACS case assignment number is not AOTO0000 input an OADT,14.
- If the ACS case assignment number is AOTO0000, then follow next case procedures. IRM 5.19.6.10 (TDA accounts) or IRM 5.19.6.10.1 (TDI accounts).

5.19.6.20.9.2
(07-08-2022)
IDRS Conditions
Preventing Transfers

(1) When it is determined that the transfer request was entered correctly on ACSWeb, employees must review IDRS to determine if there is an account condition that is preventing the account from transferring out of ACS.

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(2)   Most pending transactions inhibit transfers for field assignment. Enter History Code OADT,28,TCPN.

(3)   If the case is a Delinquent Return case over six (6) years old, do not assign to the field. See IRM 5.19.2.6.4.6.3.21, IMF Little or No Tax Due, or IRM 5.19.22.5.3.1.1.4, BMF Little or No Tax Due , and IRM 1.2.1.6.18, Policy Statement P-5-133, delinquent returns-enforcement of filing requirements, for guidance.

(4)   If TC 914/916 is present on the module or TC 918 is present on the taxpayer entity and the ASGNI DOAO 6993 is present, process as follows

   a.   TDA: Input STAUP 9100 on IDRS, enter the following history code on ACSWeb: OADT,40,MAHCTDA (manual copy). Also enter the following on the ACS Note field: TC914, ST91, TOSPF. Forward a print of the ACSWeb entity screen to Centralized Case Processing.
   b.   TDI: input TC 596 with Closing Code 32 on IDRS using FRM49 to the earliest TDI. Enter the following history code on ACSWeb: OADT,40,MAHCTDI (manual copy). Also, enter the following on the ACS Notes field: TC 914, TC 596. Forward a print of the ACSWeb Entity screen to Centralized Case Processing.

(5)   If TC 470 with no closing code is on the module, research IDRS for an open control base. Contact the employee to determine disposition of the case.

   a.   If the employee indicates the action on the case will fully satisfy the account, input on IDRS TC 470 cc 90 using CC REQ77 for any adjust-ment or TC 470 cc 93 for a payment tracer. Document AMS narrative with the action you are taking which will result in the case dropping off of ACSWeb. Enter History Code: OADT,28,DROPOFF.
   b.   If the action will not satisfy the account, enter the following into the ACS Notes field: MANUAL TDA TOR0. Enter the following History Code on ACSWeb: OADT,40,TC470PN Print all ACSWeb screens and forward them to the appropriate RO. Document AMS narrative with the action you are taking which will result in the case dropping off ACSWeb.
   c.   If there is no open control base, reassign account to R1 for 60 days.

(6)   If there is an unpostable on the module, enter the following History Code on ACSWeb: OADT,40,UNP.

(7)   If freeze code conditions -A, -J, O-, -X or -V are present, enter the following History Code: OADT,28,FZPNTDA(freeze pending) for TDA or OADT,28,FZPNTDI for TDI.

(8)   If there are no unpostable codes, freeze codes or pending transaction codes, input STAUP 2600 to each TDA module on IDRS. Enter the following History Code on ACSWeb: OADT,28,MANTDA.

(9)   If the case is still on ACS after 28 days and none of the above conditions exist:

   a.   Print all ACSWeb screens.
   b.   Enter the following History Code on ACSWeb: OADT,40,MAHCTDA or OADT,40,MAHCTDI.
   c.   Forward to the appropriate RO using the SERP Who/Where RO Look Up.

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(10) If IDRS shows that Master File (MF) first CP notice was issued within five cycles, enter the following ACS History Code on ACSWeb: OADT,28,MF1STCP.

    a. If the notice was sent more than five cycles ago, check IDRS for any of the conditions listed above in 2(a) through 9(d) (e.g., a TC 470 with or without a closing code).

    b. If any of the conditions exist, input the condition on ACS Notes field. Proceed as in (9) above.

(11) If there is no data on IDRS or no ACS indicator on IDRS TXMOD, refer the case to your ACS manager for removal from ACSWeb

5.19.6.21
(03-07-2024)
Victor "V" Inventory

(1) The V function has been designated for pending Identity Theft (IDT) cases in ACS.

(2) Function inventories may be processed either by next case processing or from a list.

    a. In next case processing the ACS system brings each case up in priority sequence with an expired follow-up date.

    b. List(s) obtained through QMF identifies accounts which may not have expired follow-up dates.

Note: Either process is necessary to ensure proper follow-up actions are taken. This includes moving cases to the appropriate function.

Caution: Review cases carefully when working from a list to avoid taking premature actions.

Caution: **If a TC971 AC 522 is posted with the literal MIS>PPDSOPIP and no Form 14039, do not send to IDTVA process as normal through ACS.**

5.19.6.21.1
(12-05-2022)
Pending Claims

(1) The V1 inventory is for pending IDT claims without the necessary documentation substantiation.

(2) The inventory will also include cases reassigned by ACS and ACS Support employees when the taxpayer makes an IDT claim but has not submitted the necessary IDT documentation substantiation. The following documentation is required to substantiate identity theft:

- Evidence of Identity Theft-a copy of a police report or completed Form 14039, Identity Theft Affidavit,(Spanish version-Form 14039-SP).
- In addition, there may be additional documentation; however it is not required to refer the case to IDTVA. - Authentication of Identity - a copy of a valid U.S. federal or state government issued form of identification (Example: driver's license, state identification card, social security card, passport) .

(3) See IRM 5.19.6.21.2, Expired V Inventory, for guidance on processing the expired follow-ups.

5.19.6.21.2
(03-07-2024)
Expired V Inventory

(1) An Identity Theft Alert "IDTHF" is placed on ACS accounts where a TC971 with any of the following Action Codes (AC) are posted to the Entity

- • 501: Tax-administration related identity theft - taxpayer provided the required ID theft documentation and case resolution is complete.
- • 504: ID Theft: Taxpayer Self-Identified - no tax administration impact.
- • 505: ID Theft: Data Loss.
- • 506: IRS identified identity theft - Taxpayer not required to provide ID Theft documentation, unless requested, and the IDT issue is resolved
- • 522: The taxpayer alleges identity theft, but has not yet provided supporting documentation, ID Theft documentation provided, Identity Theft Documentation Received, IRS suspects identity theft and the case is not yet resolved.
- • 524: No Filing Requirements or Locked Account.
- • 525: Employment Related Identity Theft.

(2)   The presence of the IDTHF Alert indicator does not mean that there is an active identity theft issue. The alert will remain on the account until the TC 971 AC 5XX is resolved.

Note: If a TC 971 AC 522 is posted with the literal MISC>PPDSOPIP and no Form 14039 do not send to IDTVA process as normal through ACS.

(3)   Follow the cart below to determine the next action:

If...	And...	Then...
If there is an open control to an IDT function	N/A	Move the case TOO9,01,OPENCTRL
There is an unreversed TC 971 AC 522 PNDCLM on the account	There is no subsequent TC 971 AC 522 UNWORK, TC 971 AC 501, 504 , AC 506 (except AC 506 that were input by WI PRP DDB) or TC 972 AC 522 for the same tax period AND the tax period of the TC 971 AC 522 has a balance due or TDI on ACS • Taxpayer has never been advised to submit the documentation/ substantiation	1. Advise the taxpayer to fax or mail the documentation to the appropriate IDTV-C see IRM 5.19.21.2.1.2, Identity Theft Guidance for ACS Call Site Employees. 2. Give a 30 day deadline to submit the documentation, WOEA, and enter OADT,60,IDTADJ 3. document AMS with all actions taken and directions given to the taxpayer including deadline date

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If...	And...	Then...
There is an unreversed TC 971 AC 522 PNDCLM on the account	There is no subsequent TC 971 AC 522 UNWORK, TC 971 AC 501, 504, AC 506 (except AC 506 that were input by WI PRP DDB)or TC 971 AC 522 for the same tax period AND the tax period of the TC 971 AC 522 has a balance due or TDI on ACS • Taxpayer has been advised to submit the documentation/ substantiation but there has been no response	1. Reverse the TC 971 AC 522 by inputting TC 972 AC 522 NORPLY per IRM 25.23.2-11, IMF Only TC 972 AC 522 - Reversal of TC 971 AC 522. 2. Proceed with normal processing. See IRM 5.19.5.7.9, Actions to Resume Compliance Monitoring (use S0 anytime C0 is indicated).
There is an unreversed TC 971 AC 522 PNDCLM on the account	The documentation and/or substantiation is on the CIS system and it appears the ID Theft issue has not been addressed	Move the case TOO9,01,CISREF.
There is an unreversed TC 971 AC 522 other than PNDCLM on the account	There is no subsequent TC 971 AC 501, 504, AC 506 (except AC 506 that were input by WI PRP DDB) or TC 972 AC 522 for the same tax period AND the tax period of the TC 971 AC 522 has no balance due or TDI on ACS	Document AMS comments and move the case TOO9,01,Review.
There is an unreversed TC 971 AC 522 other than PNDCLM on the account	There is a TC 971 AC 501, 504, AC 506 (except AC 506 that were input by WI PRP DDB) or TC 972 AC 522 but it is not for the same tax period as the TC 971 AC 522. The tax periods are not the same, this indicates the tax period containing the TC 971 AC 522 has not yet been resolved	Document AMS comments and move the case TOO9,01,Review.
There is an unreversed TC 971 AC 522 on the account	There is a TC 971 AC 501, 504, AC 506 (except AC 506 that were input by WI PRP DDB) or TC 972 AC 522 for the same tax period as the TC 971 AC 522 and the tax periods are the same, this indicates the IDT issue has been resolved.	The IDT issue has been resolved. See IRM 5.19.5.7.9, Actions to Resume Compliance Monitoring (use S0 anytime C0 is indicated).
There is a TC 971 AC 501, 504, AC 506 (except AC 506 that were input by WI PRP DDB) or TC 972 AC 522	There is a subsequent TC 971 AC 522 on the account.	Document AMS comments and move the case "TOO9,01,REVIEW"

If...	And...	Then...
There is a TC 971 AC 501, 504, AC 506 (except AC 506 that were input by WI PRP DDB) or TC 972 AC 522	There is a balance due or TDI on ACS	See IRM 5.19.5.7.9 , Actions to Resume Compliance Monitoring (use S0 anytime C0 is indicated).
There is only a TC 971 AC 505 on the account	There is a F14039 or police report available	Move the case TOO9,01,BREACH.
There is only a TC 971 AC 506 that was input by WI PRP DDB on the account	No subsequent IDT codes	Proceed with normal processing. See 5.19.5.7.9, Actions to Resume Compliance Monitoring (use S0 anytime C0 is indicated).
There is only a TC 971 AC 524 on the account	The date of death is on INOLE and no returns after the year of death are present	Move the case TOR4,01,971524. *Note:* If the case was previously in R4 inventory and a 2268C letter was issued, do not move to R4. See IRM 5.19.1.5.3, Deceased Taxpayers for next case actions.
There is only a TC 971 AC 524 on the account	The date of death is on INOLE and there are returns present after the year of death	Move the case TOO9,01,REVIEW.
There is a TC 971 AC 525 on the account	N/A	Proceed with normal processing. See IRM 5.19.5.7.9, Actions to Resume Compliance Monitoring (use S0 anytime C0 is indicated).

(4) Cases with an IDTHF Alert do not qualify for systemic levy. Review the account to determine what modules are covered by the IDT issue. If it has been resolved or reversed (TC 972 AC 522 or TC 971 AC 50X) and there is a balance due remaining see IRM 5.19.4.3.4, Levy Determination- (E-3/E4 Processing),for making levy determinations on cases with an IDTHF alert.

5.19.6.22
(03-07-2024)
LEVYPMT Transcripts and Open LEVY Control Bases

(1) This section provides information and guidance for working the Levy Payment (LEVYPYT) Transcripts and cases controlled to ACS Support by Submission Processing.

(2) The LEVYPYT transcript generates when a payment, TC 670 DPC-05, is applied to a module that is:

- Full paid, (status 12) for more than 10 cycles or
- Has no assessment, (TDI module).This can include Account Maintenance (AM18) transcript where a levy payment has posted to TDI module IRM 5.19.2.6.8.3, Accounts Maintenance (AM) 18 Transcripts.

(3) Submission Processing will open a control base to ACSS when applying TC670 DPC-05 payments received at the consolidated ACS Payment Processing Sites (see IRM 3.8.45.10.5, ACS IDRS Manual Research for Payment Perfection) to full paid accounts or to modules without a tax assessment (e.g.,

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TDI modules or accounts with unpostable TC150). This only occurs for those payments requiring manual research to properly apply the payment.

  a.   The open control base cases are located on the CCA 4243 listings on Control-D.

Site	Job Name
Cincinnati	CCA4243E
Philadelphia	CCA4243J
Kansas City	CCA4243G
Fresno	CCA4243F
Atlanta	CCA4243B

Note: Kansas City and Fresno no longer process this work and all controls for W&I cases should be controlled to Atlanta.

  b.   The control bases are opened using the category "LEVY" to one of the following IDRS teams:

Site	IDRS Team
Cincinnati	0272000001
Philadelphia	0566300001
Kansas City	0772200001
Fresno	0772200001
Atlanta	0772200001

(4)   It is imperative that the cases are worked **within 5 business days from the date they are received in ACS Support.** Release of levies must be issued promptly and full account research must be conducted on IDRS and Master File to resolve credit modules.

Exception: Each year IDRS has "dead" cycles in which transcripts are not generated. To lessen the impact of receipts after the "dead" cycles are over, the levy payment transcripts and Levy Control cases are to be worked **within 10 business days from the date they are received in ACSS**. **This exception is only valid during the months of January and February** after the yearly IDRS "dead" cycles.

(5)   IAT tools simplify processing by assisting the user with IDRS research and input. The tools also reduce the chance of errors and improve productivity. When an action must be taken and an IAT tool is available, ACSS employees with access to IAT tools are required to complete the action using the IAT tool. See IRM 5.19.1.2.8, Mandated IAT Tools, for a list of mandatory IAT tools. Document the tool(s) used and the results in AMS comments.

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Note: If an IAT tool is not functioning properly or it is determined not to be appropriate for a specific situation, the case should be worked using IDRS. For more information on each tool as well as job aid for each tool, see *https:// irsgov.sharepoint.com/sites/IAT*.

(6) Report time and volume working LEVYPYMT Transcripts under OFP 810-64610.

(7) Report time and volume working the CCA 4243 **LEVY** control bases under OFP 810-64620.

5.19.6.22.1
(03-07-2024)
Researching LEVYPMT Transcripts and Open LEVY Control Bases

(1) These cases require one or more of the following case actions:

- Complete IDRS and Master File research.
- Complete research of FPLP indicators. FPLP indicators are located in IRM 5.19.9.4.3 FPLP Systemic Processes and Indicators.
- Levy Release determination. For additional guidance, see IRM 5.19.4.4.10, Levy Release: General Information ,also see IRM 5.11.2.3.1.2 , Statutory Collection Period Expired, for additional guidance on CSED expired cases.

  Note: When releasing levies, Form 668-D on AMS must be used.

- Contact with taxpayer and/or levy source.
- Research National Levy Source Database (NLSD) for levy source fax number.
- Credit resolution on all modules, regardless of the Designated Payment Code (DPC) or credit type.

(2) Research IDRS to determine the BOD code:

If...	And...	Then...
SB/SE, TE/GE or LB&I	You are in ATSC	- Determine the appropriate campus using the Campus Program Locator Guide SBSE Consolidated State Mapping for ACS Support and Collection Due process Map - Open a levy control to team 0272000001 for CSC or team 0566100001 - Close open control for team 0772200001.

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If...	And...	Then...
SBSE	And you are **not** in ATSC	Proceed to paragraph 3 below.
W&I	N/A	Proceed to paragraph 3 below.

(3)   Research IDRS and Master File to locate the last levy payment received. Use CC IMFOLP to locate where the payment was applied. (IMFOLP provides the payment DLN, payment DPC code and the tax module where the payment posted.)

Reminder: Accounts receiving levy payments may not show activity on IDRS.

(4)   Utilize Remittance Transaction Research (RTR) to determine if the payment is from the taxpayer or third party. If research indicates the payment received is a levy payment, research ACS, NLSD, or IDRS to determine the address and/or fax number to send a levy release Form 668-D.

(5)   When comments indicate that a levy release was issued and payments continue to be received more than 8 weeks later, take the following actions:

- Make one attempt to call the levy source. Document the results of the contact in the AMS history.
- Obtain a fax number on all contacts.
- Research for a better address for levy source.
- Reissue the release to the levy source immediately, using Form 668-D on AMS. Fax the release when a fax number is available.

(6)   When levy payments are posting and subsequently refunding to the taxpayer, a Release of Levy must be issued immediately using Form 668-D on AMS. When a fax number is available, fax the release.

(7)   If the payment is a designated payment code (DPC) 04, 05 or 99 and you determine it is not a true levy payment, change the DPC to "00" (zero, zero).

Note: The DPC can be changed on the adjustment screen (ADD24, ADD34). If the credit is to be left on the account, a credit transfer **must still be made** to change the DPC. This can be done by transferring the credit back to the same account module and at the same time changing the DPC code to "00".

Note: After correcting the DPC Code to "00" and if the account is paid in full, send a 549C Letter to the taxpayer. Form 668-D is not appropriate in this situation.

(8)   When research shows the credit was misapplied, follow the procedures in IRM 5.19.2.6.7, Credit Balance Overview . If correspondence with the taxpayer is needed to resolve the credits, open a control base.

Note: When an erroneous refund situation is identified, employees must follow the procedures in IRM 21.4.5.5.5, Overview of Category D Erroneous Refunds, and IRM 21.4.5.6.1, Account Actions for Category D Erroneous Refunds.

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(9)   When research shows an overpayment on an account should be applied to another account or liability and a systemic offset will not happen, request the input of TC 130. For additional guidance, see IRM 5.19.10.3.2, Request Input of TC 130.

(10) When Research shows the payment should remain on the account, follow the procedures in IRM 5.19.2.6.7.4 , Input of TC 971 AC 296- Credit Research Completed.

(11) When research shows the payment should remain on an account with an expired CSED input TC 971, AC 687, misc. 001.

(12) Resolve any account conditions or freezes that would prevent the **levy payment** credits from refunding to the taxpayer, if the payments were received within the last 9 months. See IRC 6402(a), (c)-(e). If a Release of Levy is warranted, issue immediately following the guidance above.

Note: No action is required for accounts containing an **S-** freeze (Undelivered Refund Check). Accounts containing an "S-" Freeze are worked in Accounts Management.

(13) For **levy payment(s)** posted to modules with no assessment and there are no other outstanding liabilities; if the payment was received within the last 2 years, move the payments back to the latest full paid period and force to post so a refund including interest will generate to the taxpayer. When inputting the credit transfer include TC 570 as a secondary transaction and input a TC 571 with a posting delay of 2 cycles immediately after to override the unpostable condition and allow the refund to issue.

Exception: If using the IAT Credit Transfer tool with Bypass indicator of 1, the input of TC570 and TC571 is not required. See IRM 21.5.8.4.5 TC 570 and Bypass Indicator.

(14) Send Correspondex Letter 112C to the taxpayer for disposition of credit or a claim for refund of any levy payments received after the nine month period but within 3 years from the due date of the return (23c date) or two years from the date of payment. Open a control base and suspense for a response.

Reminder: If a telephone number is available, attempt to call the taxpayer before sending a letter.

Note: When talking with the taxpayer, **DO NOT** ask if the credit can be applied to the SRP (MFT35) balance due. The credit can only be applied to the SRP balance if the taxpayer states the payment is to be applied to that balance.

Note: When the refund is barred by IRC 6511(a) (the later of 3 years from the due date of the return (23c date) or 2 years from the date of payment), do not correspond with the taxpayer and follow IRM 3.14.1.6.8.1.2, Transferring Payments to the XSF, for instructions to transfer credits to Excess Collections.

Note: Any payments with a **DPC 99** that are levy payments should be treated in the same manner.

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(15)   Process the responses to 112C as follows:

    a.   If the taxpayer requests that this payment be applied to another open module or account, apply it per taxpayer instructions and refund any remainder (allow IDRS to refund).

    b.   If the taxpayer requests return of the payment, issue a refund including any interest as appropriate.

    c.   Input TC 290 with a zero amount. Forward the transcript to the files with the response attached, if there is one.

(16)   If the taxpayer does not respond within 45 days, transfer the payment(s) following the procedures below:

    a.   If payment is less than a year old, use Form 2424, Account Adjustment Voucher. Follow procedures in IRM 3.17.10.3, Unidentified Remittance File (URF), for preparing Form 2424.

    b.   If payment is more than a year old, use Form 8758, Excess Collections File Addition. Follow procedures in IRM 3.17.220.2.2.1, Preparation of Form 8758, for preparing this form.

    c.   Attach the transcript and IDRS prints to the Form 2424 or Form 8758. Input an IDRS history to indicate the actions taken (no response to 112C/ credit to URF or XSF via Form 2424 or Form 8758).

(17)   Close all open **LEVY** control bases after all required actions are taken.

5.19.6.23
(03-07-2024)
TRIS - Voice Balance Due Report

(1)   The TRIS Voice Balance Due (VBD) Payment Report lists each account (both ACS and NON-ACS) for which a full pay agreement or an installment agreement (IA) has been accepted. The daily reports detail the agreement type, duration, amount owed, payment date, and monthly payment amount. The cases on the report represent the installment agreements and full pay agreements that were established in TRIS the prior day. This report can be retrieved at the TRIS website: *http://trismis.tris.irs.gov*.

(2)   Required analysis of VBD Report is as follows:

    a.   Verify all balance due modules are in Status 60. If any balance due module is not in Status 60, analyze the account to determine what prevented and/or reversed the Installment Agreement status. Document findings on AMS.

    b.   Release all Levy and/or Notice of Federal Tax Lien (NFTL) actions that occurred after the VBD IA was established.

    c.   Release all wage levies regardless of when they were established.

    d.   Move the case to CO with the history code TOC0,21,VBDIA.

Reminder: Once filed, ACS does not have the authority to release or withdraw NFTLs. This must be coordinated through the Advisory office through which the NFTL was filed, usually where the taxpayer resides. For further guidance, see IRM 5.19.4.6.4, Post-Lien Filing Calls and Lien Withdrawals, and IRM 5.19.4.6.5, Lien Releases.

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Exhibit 5.19.6 – 3

Request for Signature for ACS Printed Products (NOT21 and NOT22).

Note: this exhibit can be printed and used to secure the signature of the ACS Call Site operations manager. After the original signature has been secured deliver it to your campus User Support function to update the signature library.

1. ACS Call Site Operations Manager:
Sign inside the box below in black pen; do not allow the signature to touch the lines of the box.

```
┌─────────────────────────────────────────┐
│                                         │
│                                         │
│                                         │
│                                         │
│                                         │
└─────────────────────────────────────────┘
```

Print your name here: _____

2. Campus User Support Manager
3. Date: _____

Please update the appropriate ACS signature library with the signature shown in the box above. The signature libraries are as follows:

NRPS.ACSA.PSEGLIB for all taxpayer correspondence generated by NOT22
IRSX.SYSx.LOCAL.PSEGLIB for all taxpayer correspondence generated by NOT21

Note: "x" represents one of the four support sites:
E = CSC
F = FSC
G = KCSC
J = PSC

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Exhibit 5.19.6-2   (03-07-2024)
ACS Support OFP Code Job Aid

Activity	Function	Program	Purpose	IRM Reference (Not All Inclusive)
Inventory Control Coordinator	640	00000	All ICC duties. Record hours expended.	N/A
Functional Coordinator	640	73310	Providing staff support for implementing and maintaining functional area computer workstations, servers, scanners, printers, laptops, and software, as well as instruction on how to use this equipment. Record hours expended.	N/A
Independent Administrative Reviewer (IAR)	800	61128	Independent Administrative Review of proposed rejected IAs. Count each case processed and report hours expended.	N/A
NLS Coordinator	810	64304	Validating, adding, or editing information on the NLSD. Count each taxpayer entity and record hours expended.	IRM 5.19.6.17.3.1, Procedures for Validating and Updating Levy Source Information.
FPLP Coordinator	810	64740	All FPLP Coordinator duties. Count each taxpayer entity and record hours expended.	N/A
CDP Coordinator/ Tech Advisor	990	59130	All CDP Coordinator or Tech Advisor duties, unless working Direct Time programs below. Record hours expended.	N/A
Resource Training Coordinator (RTC)	990	59275	All RTC duties. Record hours expended.	N/A
Clerical Support	790	6400X	Perform clerical activities, including sorting and batching mail, in support of any ACS Support program. Record hours expended.	IRM 5.19.6.11, ACSS Clerical Procedures for Incoming Mail.
Third Party Levy Responses (LEVYRESP)	810	64141	Third Party Levy response culling. Count each taxpayer entity and record hours expended.	IRM 5.19.6.14, Levy Responses.

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Exhibit 5.19.6-2 (Cont. 1) (03-07-2024)
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Activity	Function	Program	Purpose	IRM Reference (Not All Inclusive)
UD 3rd Party Levies and Levy Releases	810	64142	Undelivered Third-Party Levies and Levy Release Notices (LP68/F668D). Count each taxpayer entity and record hours expended.	IRM 5.19.6.17.3, Undeliverable Levy Procedures for All ACS Support Employees.
3rd Party LP Responses	810	64143	3rd party LP 47/61/62/59 and Form 4759. Count each taxpayer entity and record hours expended.	N/A
TE – UD Correspondex Letters/UD Mail	810	64900	UD ACS and ACSS Correspondex letters and any other UD Mail processed by a TE. Count each taxpayer entity and record hours expended.	IRM 5.19.6.17, Undeliverable Mail.
UD Mail – NON-ADR (UNDMAIL)	790	64901	Clerical Non-ADR ACS Undelivered Mail. Count each piece of mail processed and report hours expended.	IRM 5.19.6.17.1, Non-Scanned UD Mail (ACS Input).
UD Mail – ADR (UNDMAIL)	790	64902	Clerical ADR ACS Undelivered Mail. Count each piece of mail processed and report hours expended.	IRM 5.19.6.17(5), Undeliverable Mail.
UD NFTL Mail (CSC and FSC Only)	790	64903	NFTL Undelivered Mail. Count each piece of mail processed and report hours expended.	IRM 5.19.6.17.4, Undeliverable Notice of Federal Tax Lien (NFTL).
UD CSCO Mail (CSC Only)	790	64904	Clerical CSCO UD Mail. Count each piece of mail processed and report hours expended.	N/A
ACS Support Liaison	810	64011	ACS Liaison work. Count each case processed and report hours expended.	N/A
(TSIGN) TSIGN/2650 Requests	810	64172	Process TSIGN/2650 requests. Perform all necessary IDRS and ACS research; input actions to IDRS and/or ACS. Count each taxpayer entity and record hours expended.	N/A
ACS Support TAS Liaison	810	64012	TAS Liaison work. Count each OAR received/processed and record hours expended.	IRM 5.19.2.6.20.7, Processing S7 Inventory - Taxpayer Advocate Cases.

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Activity	Function	Program	Purpose	IRM Reference (Not All Inclusive)
TAS Inventory	810	64013	Processing S7 inventory. Count each taxpayer entity and record hours expended.	IRM 5.19.6.20.7.1, S7 - Next Case Processing.
PDC Credit Transfers (ATSC Only)	810	64014	Process PDC credit transfers. Count each taxpayer entity and record hours expended.	N/A
CSED Referrals (CSC, FSC, KCSC, PSC)	810	61261	Correspondence or Form 4442 CSED Referrals. Count each taxpayer entity and record hours expended.	N/A
Freedom of Information Act	800	85330	Process FOIA requests received. Count each taxpayer entity and record hours expended.	N/A
Levy Response Correspondence	810	64144	Levy responses and LP59 worked by TE's; levy responses that indicate the taxpayer is in bankruptcy or have other questions that require a response from the IRS. Count each taxpayer entity and record hours expended.	• IRM 5.19.6.13.5, LP59. • IRM 5.19.6.14, Levy Responses.
Financial Analysis – CIS	810	64110	Financial Analysis/Collection Information Statement (CIS) and Form 433-H processing. Count each taxpayer entity and record hours expended.	IRM 5.19.13, Campus Procedures for Securing Financial Information.
TDA-TDI Combo	810	64120	TDA/TDI combo correspondence. Count each taxpayer entity and record hours expended.	• IRM 5.19.1, Balance Due. • IRM 5.19.2, Individual Master File (IMF) Return Delinquency.
Taxpayer Correspondence (TDACORR)	810	64122	Taxpayer correspondence including will, can't or won't pay issues, ALP, bankruptcy issues, foreign language correspondence, and Form 8546. Count each taxpayer entity and record hours expended.	IRM 5.19.1, Balance Due.
Taxpayer IA Request	810	64123	Taxpayer IA request forms/GII exceptions (with no DDIA banking information). Count each taxpayer entity and record hours expended.	IRM 5.19.1, Balance Due.

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Activity	Function	Program	Purpose	IRM Reference (Not All Inclusive)
DDIA IA Requests	810	64124	Taxpayer DDIA forms/GII exceptions. Count each taxpayer entity and record hours expended.	IRM 5.19.1, Balance Due.
Passport Correspondence (PSC Only)	810	64125	Taxpayer responses to CP508C, CP508R, Letter 6152. Count each taxpayer entity and record hours expended.	IRM 5.19.6.12.2, Passport Correspondence.
Taxpayer Correspondence (SECDRTNS)	810	64132	Delinquent returns secured with or without a notice or correspondence attached. Count each return secured and record hours expended.	IRM 5.19.2, Individual Master File (IMF) Return Delinquency.
Taxpayer Correspondence (TDICORR)	810	64133	TDI correspondence and responses without returns. Count each taxpayer entity and record hours expended.	IRM 5.19.2, Individual Master File (IMF) Return Delinquency.
ACS Support Inventory (S INV)	810	64171	ACS Inventory in S2, S3, S5, Q5 and S9. Count each taxpayer entity and record hours expended.	• IRM 5.19.6.20.3, S2 Inventory. • IRM 5.19.6.20.4, Processing the S3 Inventory. • IRM 5.19.6.20.6, S5 Case Processing. • IRM 5.19.6.19.2, Q5-Case Processing. • IRM 5.19.6.20.9, Processing S9 Inventory. ,
ACS Support TRIS Listings (TRISLIST)	810	64180	TRIS VBD Report listings. Count each taxpayer entity and record hours expended.	IRM 5.19.6.23, TRIS - Voice Balance Due Report.
On-Line Payment Agreement Listings	810	64181	OPA – On-Line Payment Agreement Listings. Count each NFTL perfected and record hours expended.	IRM 5.19.1.6.8, Online Payment Agreements (OPA).
NFTL Perfection	810	64301	NFTL perfection. Count each taxpayer entity and record hours expended.	IRM 5.19.6.7, Automated Lien System (ALS), Overview.
Levy Perfection	810	64302	Levy perfection processing. Count each taxpayer entity perfected and record hours expended.	IRM 5.19.6.8, Levy Review.

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Activity	Function	Program	Purpose	IRM Reference (Not All Inclusive)
Front-End CDP	810	64400	Front-End CDP activity. Count each taxpayer entity and record hours expended.	IRM 5.19.8, Collection Appeal Rights.
Back-End CDP	810	64410	Back-End CDP activity. Count each taxpayer entity received back from appeals and record hours expended.	IRM 5.19.8, Collection Appeal Rights.
CAP & CAP Coordinator	810	64420	CAP appeal case processing and CAP Coordinator actions. Count each taxpayer entity and record hours expended.	IRM 5.19.8, Collection Appeal Rights.
CDP Form 433 (CIS) From Appeals	810	64430	Forms 433 (CIS) related to CDP cases forwarded to Appeals to have the F433-F input and analyzed. Count each taxpayer entity and record hours expended.	IRM 5.19.8, Collection Appeal Rights.
Miscella- neous Listings	810	64500	Balancing List/error listing/ACRx and Aged Inventory listings (i.e. CCA 4243 Aged Listing, and S4, F9, and S8 inventories). Count each taxpayer entity and record hours expended.	• IRM 5.19.6.16, Systemic Upload of ACS Transactions. • IRM 5.19.6.20.5, Processing S4 Inventory. • IRM 5.19.6.18, FERDI - F9 Inventory Process-ing. • IRM 5.19.6.20.8, S8 Inventory.
Levy Payment Transcripts	810	64610	Levy Payment Transcript (LEVYPYMT). Count each taxpayer entity and record hours expended.	IRM 5.19.6.22, LEVYPMT Transcripts and Open LEVY Control Bases.
AM18 Tran- script (Atlanta Only)	810	64612	AM18 Transcript. Count each taxpayer entity and record hours expended.	IRM 5.19.6.22, LEVYPMT Transcripts and Open LEVY Control Bases.
LEVY Control Bases – CCA 4243	810	64620	Levy Control base listing estab-lished by Submission Processing. Count each taxpayer entity and record hours expended.	IRM 5.19.6.22, LEVYPMT Transcripts and Open LEVY Control Bases.

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Exhibit 5.19.6-2 (Cont. 5) (03-07-2024)
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Activity	Function	Program	Purpose	IRM Reference (Not All Inclusive)
Action Lists	810	64700	Processing S1 Inventory: (Action Lists A1, D1, E1, J1, Multiple). Count each taxpayer entity and record hours expended.	• IRM 5.19.6.20.2, Processing the S1 Inventory. • IRM 5.19.6.9, Action Lists.
ID Theft Listing	810	64710	Processing V1 Inventory. Count each taxpayer entity and record hours expended.	IRM 5.19.6.21.2, Expired V Inventory.
SITLP Liaison – (Kansas City Only)	810	64731	Perform duties related to issuing SITLP Manual Refunds. Count each taxpayer entity and record hours expended.	IRM 5.19.9.3, State Income Tax Levy Program (SITLP) General.
SITLP Manual Levy Issuance	810	64732	Issue Manual Levies for the SITLP program. Count each taxpayer entity and record hours expended.	IRM 5.19.9.3, State Income Tax Levy Program (SITLP) General.
FPLP Mismatch – (Kansas City Only)	810	64741	FPLP mismatch listings. Count each module processed and record hours expended.	N/A
Reduced User Fee – (Kansas City only)	810	64810	TP submitting User Fee Reduction Requests, Form 13844. Count each taxpayer entity and record hours expended.	IRM 5.19.1.6.4.6.5, Processing Form 13844, Application for Reduced User Fee for Installment Agreements (KCSC ACSS Only).
TDA Restricted Interest Cases	810	64820	Count each taxpayer entity and record hours expended.	N/A
ACS Call Site Inventory	810	68530	Report hours spent processing ACS Call site TDA inventory. Count each taxpayer entity and record hours expended.	N/A
ACS Call Site Inventory	810	68630	Report hours spent processing ACS Call site TDI inventory. Count each taxpayer entity and record hours expended.	N/A
ACSS International TAS	820	64012	TAS Liaison work. Count each OAR received/processed and record hours expended.	N/A

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Activity	Function	Program	Purpose	IRM Reference (Not All Inclusive)
ACSS International Financial Analysis	820	64110	Financial Analysis/Collection Information Statement (CIS) and Form 433-H processing. Count each taxpayer entity and record hours expended.	N/A
ACSS International IMF & BMF TDA	820	64122	Taxpayer correspondence including will, can't or won't pay issues, ALP, and bankruptcy issues. Count each taxpayer entity and record hours expended.	N/A
ACSS International IA	820	64123	Taxpayer IA request forms/GII exceptions (with no DDIA banking information). Count each taxpayer entity and record hours expended.	N/A
ACSS International DDIA	820	64124	Taxpayer DDIA forms/GII exceptions. Count each taxpayer entity and record hours expended.	N/A
ACSS International IMF & BMF Returns	820	64132	Delinquent returns secured with or without a notice or correspondence attached. Count each return secured and record hours expended.	N/A
ACSS International TDI Correspondence	820	64133	TDI correspondence and responses without returns. Count each taxpayer entity and record hours expended.	N/A
IMF Assessed IA	810	61120	Count each taxpayer entity and record hours expended.	CSCO Inventory, use **ONLY** with HQ Approval.
IMF DDIA	810	61125	Count each taxpayer entity and record hours expended.	CSCO Inventory, use **ONLY** with HQ Approval.
CSCO Bal Due Correspondence	810	61150	Count each taxpayer entity and record hours expended.	CSCO Inventory, use **ONLY** with HQ Approval.
CSCO CIS	810	61190	Count each taxpayer entity and record hours expended.	CSCO Inventory, use **ONLY** with HQ Approval.
CSCO - CP 86/186	810	61220	Count each taxpayer entity and record hours expended.	CSCO Inventory, use **ONLY** with HQ Approval.

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Exhibit 5.19.6-2 (Cont. 7) (03-07-2024)
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Activity	Function	Program	Purpose	IRM Reference (Not All Inclusive)
CSCO - IMF CSED Transcripts	810	61260	Count each taxpayer entity and record hours expended.	CSCO Inventory, use **ONLY** with HQ Approval.
CSCO - IAAL Electronic Funds Transfer Listings (IAAL EFT)	810	61512	Count each taxpayer entity and record hours expended.	CSCO Inventory, use **ONLY** with HQ Approval.
CSCO - TDI Notice Responses/ Corr.	810	62230	Count each taxpayer entity and record hours expended.	CSCO Inventory, use **ONLY** with HQ Approval.
CSCO - IMF RD AMRH (AM18)	810	62330	Count each taxpayer entity and record hours expended.	CSCO Inventory, use **ONLY** with HQ Approval.

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Exhibit 5.19.6-3   (07-08-2022)
AMS Create Batch Error Messages

If	Then
The IRS Receive Date cannot be after the ACSS Received Date	Verify the dates for the ACSS and IRS received date are correct.
The Maximum Batch Volume that can be entered when using the Enter Tin(s) function is 25. Do you want to set the batch Volume to 25 and continue?	Select "Cancel" and change the batch volume to 25 or less or select "OK" and the batch will be set at 25.
The name control entered does not match the TIN.	Research IDRS without exiting AMS. 1. No data on ENMOD 2. Review CC INOLE. If the Name control matched, use CC MFREQ on ENMOD only to pull down the Name control. 3. Return to AMS screen and select "Add Case".
A name control was not found for the TIN entered. If the TIN is incorrect, please correct the mistake. Otherwise, if you do not change the TIN and press "Add Case", the Case will be added to the Batch without being validated against the name control again.	If the TIN is for a first -time filer, there may be no data available on IDRS for AMS to check against. Verify that the TIN is correct. If it is, select "Add Case".
The TIN/MFT/Tax Period 000–00–1234/30/200812 is already in this batch. You cannot add it again.	Find the matching case in the batch and attach them.
TIN is invalid	If the TIN is input in the wrong format (not enough numbers), make the appropriate corrections.
Name control is required	This will occur if the "Name Ctrl" box is left blank.
You can only add a maximum of 25 cases	If 25 TIN's were already loaded and an attempt to add more is done, you will receive this error message. If there are more than 25 cases in a batch, you will need to remove the excess and create a new batch or add them to a smaller batch of the same work.
You will lose all TIN(s) that have been entered. Do you want to continue?	If the Cancel button is selected, this error message will be displayed. If you choose "OK", all of the TIN's you have loaded will be removed and you will need to start again. Choose "Cancel" if you selected this button in error and you will be returned, and the TIN's will not be removed.

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Exhibit 5.19.6-4   (07-08-2022)
Description of Determining IRS Received Date

Type	Description
U.S. Postal Service Postmark Date/Foreign Postmark/Designated Private Delivery Service SCAMPS (service center automatic mail processing system) digital date	See IRM 3.11.3.8.2, Determining the Received Date The SCAMPS date is located on the front center of the envelope and is the day the document is received in the mailroom.
Revenue Officer's Signature Date	Some forms are completed by Revenue Officers and they sign and date the bottom portion of that form. You should use this date as the IRS received date. *Note:* When returns are submitted by Revenue Officers, they should notate the received date on the return, in red.
Julian Date	Some forms are removed from an original return and there is a three-digit code written in red on the top-front of the detached form. This date is known as the Julian date. For more information on determining what the actual date is, see IRM 3.11.10-4, Julian Date Calendar, Perpetual and Leap Year
Current ACSS received date minus 3 days	ACSS received dates can also be oldest service center or field dates. These are more common on transshipped work or work being routed in from other departments.
Hand-written dates	Many documents have a hand-written date that indicate detached. These are the IRS received date of the document that was routed to another area for processing. If there is no indication that the hand-written date is detached or indicates IRS received date with it, then follow the appropriate steps to determine IRS received date.

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