



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

21.1.1

SEPTEMBER 11, 2023

EFFECTIVE DATE

(10-01-2023)

PURPOSE

- (1) This transmits revised IRM 21.1.1, Accounts Management and Compliance Services Operations, Accounts Management and Compliance Services Overview.

MATERIAL CHANGES

- (1) IRM 21.1.1.1.5(1) - Updated acronym for Correspondence Imaging System to Correspondence Imaging Inventory due to name change. IPU 23U0387 issued 03-13-2023
- (2) IRM 21.1.1.2 - Updated section for better clarity and understanding.
- (3) IRM 21.1.1.3(8) - Updated procedures for appointments for Taxpayer Assistance Center offices due to post-pandemic status. IPU 23U0695 issued 06-02-2023
- (4) IRM 21.1.1.3.1 - Removed references to Automated Collection System (ACS) to avoid confusion on procedures on balance due. References for transfers to ACS have been updated in the Telephone Transfer Guide link. IPU 23U0387 issued 03-13-2023
- (5) IRM 21.1.1.3.1(1) - Provided clarification to paragraph for better understanding. IPU 22U1030 issued 10-19-2022
- (6) IRM 21.1.1.3.1(2) - Removed instructions when caller requests information on missing refund. Instructions did not apply to the topic (balance due). IPU 22U1203 issued 12-15-2022
- (7) IRM 21.1.1.3.1(2) - Updated IF/THEN chart to align with Technical Communication Documents (TCDs). IPU 23U0209 issued 02-02-2023
- (8) IRM 21.1.1.3.1(3) - Provided procedures when the taxpayers **ONLY** request balance due/payoff requests. This will align with procedures in TCDs. IPU 23U0209 issued 02-02-2023
- (9) IRM 21.1.1.3.1(3) - Updated name of new payment method per IRM 21.2.1.60, IRS VanillaDirect, Paying with Cash at Retail Partner. IPU 23U0695 issued 06-02-2023
- (10) IRM 21.1.1.4(2)(a) - Provided additional instructions for employees on having unnecessary dialogue with taxpayers. IPU 23U0387 issued 03-13-2023
- (11) IRM 21.1.1.4(9) - Reworded fax procedures for clarity. IPU 23U0695 issued 06-02-2023
- (12) IRM 21.1.1.4(10) - Provided clarification to paragraph for better understanding. IPU 22U1030 issued 10-19-2022
- (13) IRM 21.1.1.4(10) - Simplified the "Example" for better continuity. IPU 22U1203 issued 12-15-2022
- (14) IRM 21.1.1.4(10) - Updated paragraph to comply with new guidance on Gender Neutral language. Updated. IPU 23U0209 issued 02-02-2023
- (15) IRM 21.1.1.4(10)(a) - Simplified the use of transcripts for Tax Practitioners. Instructions are made more clear. IPU 22U1203 issued 12-15-2022
- (16) IRM 21.1.1.4(11)(c) - Provided time frame for supervisor callback. IPU 23U0695 issued 06-02-2023

- (17) IRM 21.1.1.4(13) - Added instructions to provide telephone number when taxpayer does not want to wait for response on calls taken at the close of the business day. IPU 23U0387 issued 03-13-2023
- (18) IRM 21.1.1.4(13) - Updated procedures for evacuation of buildings in the event of emergency such as fire alarms, drills, etc. These procedures were updated to align with management procedures.
- (19) IRM 21.1.1.4(25) - Added Microsoft Teams to clarify it is to be used for work related matters. IPU 22U1030 issued 10-19-2022
- (20) IRM 21.1.1.4(25) - Removed reference of using Microsoft Teams in group chats due to use by new hires and remote sites.
- (21) IRM 21.1.1.5(3) - Clarified steps on transferring call to Over-the-Phone Interpreter (OPI) service. Steps are more detailed and provides better instructions to the flow of work.
- (22) IRM 21.1.1.5(4) - Provided guidance for languages not available on Over the Phone Interpreter (OPI). IPU 22U1203 issued 12-15-2022
- (23) IRM 21.1.1.1.6 - Updated resources commonly used by employees on the job. IPU 23U0387 issued 03-13-2023
- (24) IRM 21.1.1.6.1(6) (a) - Added procedures for representative to provide telephone number to taxpayer prior to transfer. Provide the number to taxpayer for future use. IPU 23U0209 issued 02-02-2023
- (25) IRM 21.1.1.6.1(7)(a) and (8) - Added guidance on refund procedures to alleviate transfers to account extensions. IPU 22U1030 issued 10-19-2022
- (26) IRM 21.1.1.6.1(7)(a) - Corrected transfer numbers. IPU 22U1203 issued 12-15-2022
- (27) IRM 21.1.1.6.1(8)(e) - Corrected transfer numbers. IPU 22U1203 issued 12-15-2022
- (28) IRM 21.1.1.8(8) - Added procedures when representative becomes aware of calls being recorded without permission. IPU 22U1203 issued 12-15-2022
- (29) IRM 21.1.1.8(8) - Clarified instruction for calls made from penal institutions as calls cannot be recorded.
- (30) IRM 21.1.1.8.2 - Updated section for bad line calls and dropped calls. These updates are in line with the Cisco Finesse Desktop Telephone system.
- (31) IRM 21.1.1.8.2(3) - Added requirements to notify manager immediately for dropped calls. IPU 22U1030 issued 10-19-2022
- (32) IRM 21.1.1.9(2) - Removed IRM reference for clarity.
- (33) Exhibit 21.1.1-1, Capital Gains and Losses table - Updated Virtual Currency to Digital Assets as requested by the Digital Assets Initiative (DAI) Project Office. IPU 23U0695 issued 06-02-2023
- (34) Editorial updates have been made throughout this IRM including: updated the directors signature, updated Audience Section of Manual Transmittal to exclude Small Business/Self Employed (SB/SE) employees who follow guidance in IRM 4.10, Examination of Returns, updated links to the Telephone Transfer Guide (TTG), and updated verbiage to comply with the new guidance on Gender Neutral Language.

EFFECT ON OTHER DOCUMENTS

IRM 21.1.1, Accounts Management and Compliance Services Overview, dated 7-27-2022 (effective 10-03-2022) is superseded. The following IRM Procedural Update (IPUs) have been incorporated into this IRM: IPU 22U1030 dated 10-19-2022; IPU 22U1203 dated 12-15-2022; IPU 23U0209 dated 2-2-2023; IPU 23U0387 dated 3-13-2023; IPU 23U0695 dated 6-2-2023.

AUDIENCE

All IRS employees in any Business Operating Divisions (BODs) who are in contact with taxpayers by telephone, correspondence, or in person, except for employees in SB/SE Field Examination who follow guidance in IRM 4.10, Examination of Returns.

Joseph Dianto
Director, Accounts Management
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21.1.1

Accounts Management and Compliance Services Overview

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21.1.1.1
(10-01-2021)
Program Scope and Objectives

- (1) This IRM provides procedures to help customer service representatives answer telephone inquiries accurately and quickly.
- (2) **Purpose:** The Wage and Investment (W&I) and Small Business/Self Employed (SB/SE) Business Operating Divisions (BODs) handle taxpayer contacts by:
 - a. Providing general tax related information,
 - b. Providing information on the status of taxpayer returns/refunds/accounts, and
 - c. Adjusting taxpayer accounts, when proper.
- (3) **Audience:** The primary users of this IRM are IRS employees in areas who are in contact with taxpayers by telephone, correspondence or in person.
- (4) **Policy Owner:** Director of Accounts Management
- (5) **Program Owner:** Wage and Investment, Customer Account Services, Accounts Management, Policy and Procedures.
- (6) **Primary Stakeholders:** The responsibilities outlined in this IRM are divided into three subordinate units:
 - Customer Assistance, Relationships, and Education (CARE)
 - Customer Account Services (CAS)
 - Compliance

To ensure taxpayer inquiries and accounts are addressed correctly, Taxpayer Assistance Centers (TAC), Accounts Management, and Compliance Services use the guidelines provided in IRM 21, Customer Account Services.
- (7) **Program Goals:** Program goals for this type of work are to strive to keep integrity, quality and excellence in the service provided to our telephone and face-to-face customers. This is done by achieving a high customer service accuracy rate within each Specialized Product Review Group (SPRG). To continue this, the work performed is continuously monitored and reviewed for quality.

21.1.1.1.1
(10-01-2019)
Background

- (1) This IRM is the official source for customer service representatives in performance of daily duties. Interim guidance procedures may be used to provide updates to the current procedures outlined in this IRM. Employees responding to taxpayer inquiries and phone calls, the processing of claims and other internal adjustment requests use this IRM as a primary source.

21.1.1.1.2
(10-01-2019)
Authority

- (1) Per Policy Statement 5-2: We will actively help taxpayers who try to follow the law, and work to continually improve the quality of our systems and service to meet the needs of our customers. All taxpayers, whether delinquent or fully compliant, are entitled to prompt and professional service whenever they deal with Service employees. The public as a whole is our customer, not just delinquent taxpayers. Our customers expect us to promote voluntary compliance by ensuring that all promptly pay their fair share.

21.1 Accounts Management and Compliance Services Operations

21.1.1.1.3
(10-01-2020)

Roles and Responsibilities

- (1) The Director of Accounts Management has oversight responsibility for the instructions to employees contained in the IRM content.
- (2) **Accounts Management** employees handle taxpayer contacts by answering tax law/account inquiries and adjusting tax accounts. In addition, it is also responsible for providing taxpayers with information on the status of their returns/refunds, and for resolving the majority of issues and questions to settle their accounts.
- (3) **Compliance Services** employees handle taxpayer contacts by providing support services to the Compliance organization, including Automated Collection System (ACS), Automated Underreporter (AUR), Installment Agreements, and multiple other programs.
- (4) For more information on Compliance support services, see IRM 5.18, Liability Determination and IRM 5.19, Liability Collection.
- (5) The Office of Taxpayer Correspondence (OTC), in Media and Publication is the Enterprise point of contact when a significant volume of erroneous correspondence is issued to taxpayers or when there is a risk of issuing considerable volumes of erroneous correspondence. It is the responsibility of all IRS employees to report erroneous correspondence as soon as possible to the OTC. For erroneous correspondence procedures, see IRM 25.13.1.3, OTC Services.
- (6) **Field Assistance** (FA) employees handle taxpayer contacts by providing personal help to answer tax law questions and resolve account issues. Assistance includes multilingual interpreter services, proof of receipt of tax returns, and various other services.
- (7) For more information on TAC responsibilities, see IRM 21.3.4.2, Standard Services in a Taxpayer Assistance Center (TAC), and procedures throughout this IRM.

21.1.1.1.4
(10-01-2019)

Program Controls

- (1) **Program Effectiveness:** Program effectiveness is determined by public-facing employees successfully using the guidelines provided in this IRM.
- (2) **Program Controls:** Quality data and guidelines for measurement are referenced in IRM 21.10.1, Embedded Quality (EQ) for Accounts Management, Campus Compliance, Tax Exempt/Government Entities, Return Integrity and Compliance Services (RICS) and Electronic Products and Services Support.

21.1.1.1.5
(03-13-2023)

Acronyms

- (1) Acronyms commonly used throughout this IRM:
 - AMS - Account Management Services
 - BMF - Business Master File
 - BOD - Business Operating Division
 - CARE - Customer Assistance, Relationships and Education
 - CAS - Customer Account Services
 - CII - Correspondence Imaging Inventory
 - CSR - Customer Service Representative
 - FA - Field Assistance
 - FOIA - Freedom of Information Act
 - IMF - Individual Master File

- ITLA - Interactive Tax Law Assistant
- OOS - Out-of-Scope
- PIN - Personal Identification Number
- PPS - Practitioner Priority Service
- PSTN - Public Switch Telephone Network
- SEID - Standard Employee Identifier
- SERP - Servicewide Electronic Research Program
- TAC - Taxpayer Assistance Center
- TCJA - Tax Cuts and Jobs Act
- TIN - Taxpayer Identification Number
- TTG - Telephone Transfer Guide
- UCCE - Unified Contact Center Enterprise
- W&I - Wage and Investment

21.1.1.1.6
(06-02-2023)
Related Resources

- (1) Resources commonly used in this IRM:
 - TTG - *Telephone Transfer Guide*
 - ITLA - *Interactive Tax Law Assistant*
 - IAT - *Integrated Automation Technologies*
 - SERP - *Servicewide Electronic Research Program*
- (2) Additional resources for this IRM include (list is not all inclusive):
 - IRM 21, Customer Account Services
 - IRM 5, Collecting Process
 - IRM 20.1, Penalty Handbook
 - IRM 20.2, Interest
 - Technical Communication Documents (TCDs)
 - Approved Job aids for IRM 21, Customer Account Services
- (3) All the tools mentioned in paragraph (2) above can be accessed through the IRS Intranet at the Servicewide Electronic Research Program (SERP) site.

21.1.1.2
(10-01-2023)
Commitment to Quality

- (1) All functional areas of the IRS are committed to achieving excellence in the service provided to all taxpayers. Customer Service Representatives (CSRs) are trained to communicate with taxpayers and to be knowledgeable of tax law and related IRS operational procedures. CSRs must help taxpayers, practitioners and other third parties, in a manner that warrants the highest degree of public confidence.
- (2) The IRS does not tolerate discriminatory treatment of taxpayers by its employees in any programs or activities supported by the Service. No taxpayer is to be subjected to discrimination in education programs or activities based on sex, race, color, national origin, disability, reprisal, religion or age.
- (3) If a taxpayer believes they have been discriminated against on the basis of sex, race, color, national origin (including limited English proficiency), disability, reprisal, religion or age, advise the taxpayer they can forward an email to: **EDI.Civil.Rights.Division@irs.gov* or send a written complaint to: Internal Revenue Service, Office of Equity, Diversity and Inclusion, CRU, 1111 Constitution Ave, NW, Room 2413, Washington, DC 20224. To obtain a complaint online, it can be found at *Civil Rights On-Line Form*.

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- (4) To ensure quality service for our customers, all work performed by CSRs is subject to review. Work is reviewed by:
 - Centralized Quality Review System (CQRS)
 - Program Analysis System (PAS)
 - Centralized Evaluative Review (CER)
 - Frontline Managers or their designees.
- (5) Managers, or qualified designees, will share evaluative and non-evaluative reviews with CSRs. While sharing the review, managers will provide feedback to identify successes and opportunities for improvement. CSRs must be open to receiving and applying feedback to improving quality and performance.
- (6) Employee must use the Servicewide Electronic Research Program (SERP) resources while working telephone contacts and paper cases to improve quality and performance:
 - Internal Revenue Manual (IRM) procedures
 - SERP Research Portals
 - Technical Communication Documents (TCDs)
 - SERP Job Aids

21.1.1.3
(06-02-2023)

Customer Service Representative (CSR) Duties

- (1) A CSR (referred to throughout this section) includes, but is not limited to, the following named positions:
 - Contact Representative
 - Individual Taxpayer Advisory Specialist (ITAS)
 - Office Collection Representative (OCR)
 - Senior Taxpayer Advisory Specialist (STAS)
 - Tax Account Representative (TAR)
 - Tax Examiner (TE)
 - Tax Law Specialist (TLS)
 - Tax Specialist (TS)
 - Tax Technician (TT)
 - Taxpayer Service Representative (TSR)

Note: All employees assigned to Accounts Management, Field Assistance and Compliance Services are considered CSRs.

- (2) The duties of a CSR are varied. Many hours are spent on the telephone, working paper cases, or helping taxpayers at a TAC counter. Paper cases include both incoming taxpayer correspondence and internally generated cases.
- (3) The duties of a CSR may include, but are not limited to:
 - Adjusting tax return accounts
 - Answering tax law questions
 - Assisting taxpayers directly or by transferring to the correct application using the *Telephone Transfer Guide*
 - Preparing substitute returns
 - Proposing more assessments
 - Securing delinquent returns
 - Resolving delinquent accounts

- Responding to correspondence
 - Providing functional support (i.e., other duties as assigned)
 - Making appointments for Taxpayer Assistance Centers (TACs)
 - Referring taxpayers to Low Income Tax Clinics (LITCs)
- (4) Taxpayer inquiries include telephone calls, correspondence, and personal contacts about:
- Accounts
 - Notices and letters
 - Payments
 - Refunds
 - Requests for forms, publications, and public use documents, including alternative media, i.e., Braille (BR) and large print (LP)
 - Requests for installment agreements and direct debit agreements
 - Requests for payroll deduction authorizations
 - Requests for tax account adjustments
 - Requests for transcripts of accounts and account information
 - Tax law
 - Requests for addresses to mail returns, payments, and/or correspondence

Note: For callers using private delivery services (PDS), provide the Submission Processing (SP) campus street addresses. The only PDS designated by the IRS are DHL Express (DHL), Federal Express (FEDEX), and United Parcel Service (UPS). PDS cannot deliver items to P.O. Boxes. The SP campus street addresses are located on SERP (under the Who/Where tab) in the *Post of Duty (POD) List*. The above list is not all inclusive.

- (5) Tax law assistance includes responding to inquiries about:
- If income is taxable

Note: Questions about In Home Health Care (IHHS) or In Home Support Services (IHSS) payments for individuals are considered income calls.

- If the taxpayer is eligible for a tax benefit (taxpayer identification number (TIN)/income requirements, time frame for eligibility, etc.) and
- If an expense (or loss) is deductible.

Note: This includes advising the taxpayer of the correct forms for reporting requirements.

- (6) See IRM 21.1.1.3.2, Out of Scope and Limited Service, for information about the services CAS Accounts Management does not provide.
- (7) Field Assistance representatives refer to IRM 21.3.4.9, Tax Law Assistance, for overall guidance on responding to tax law inquiries and IRM 21.3.4.9.2.2, Out-of-Scope Tax Law Referrals, to determine if the question is considered in-scope or out-of-scope.
- (8) Field Assistance (FA) has implemented the FA Appointment Services in Taxpayer Assistance Centers (TACs). AM employees answer these calls on a

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designated toll-free line, and schedule appointments only after trying to resolve the issue (if certified or trained) and offer other alternatives (self-help) to the taxpayer.

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

If a TAC appointment call is received by an assistor not staffing Agent Groups 55 or 56, even if trained, the employee must provide the taxpayer the toll-free number (844-545-5640).

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

CSRs who are assigned to this application must:

- Target the taxpayer's question (determine why the taxpayer is requesting the appointment)
- Authenticate
- Access IDRS, if trained in the topic
- Work the issue (i.e., provide Account Transcripts, address Balance issues, answer questions, etc.)
- If the issue cannot be handled over the phone, offer alternative options, information or services (e.g., IRS.gov), if available
- If taxpayer must go to a TAC for face-to-face help, refer to IRM 21.3.4.2.4.5, Accounts Management Procedures for Appointment Services, for further procedures.

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

- (9) AM does not answer out-of-scope (OOS) tax law questions. Topics listed in the TTG (as well as those listed in Exhibit 21.1.1-1) under extension 3013 and 3014 are OOS tax law topics. Taxpayers must be referred to the self-help options on OOS tax law questions. See Exhibit 21.1.1-2, Out-of-Scope Communications, for further instructions.

21.1.1.3.1
(06-02-2023)

Accounts Management (AM) Customer Service Representative (CSR) Duties Handling Accounts with Balance Due / Missing Returns

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

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

Note: List is not all inclusive.

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

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

Note: This chart is not all inclusive.

IF	THEN
The account contains a math error	Adjust/Correct the math error on the account IRM 21.5.4, General Math Error Procedures Math Error Procedures
The caller requests a hold on the account(s)	Place hold on the account per IRM 21.5.2.4.8.2, Suppressing Balance Due Notices. Exception: If the account is in status 22/24/ or 26 and the caller is requesting a hold or STAUP on the account, transfer the call per specific guidance in paragraph 7 below for status 26 or paragraph 8 below for status 22 and 24.
The caller requests a penalty abatement	Use Reasonable Cause Assistant (RCA) for penalty abatement request per IRM 21.2.2.4.5.1, Reasonable Cause Assistant (RCA). Requests for reasonable cause penalty abatement (including penalty appeals) in status 22 must be addressed by Automated Collection System Support (ACSS) . Use the following link for ACSS mailing address information: <i>ACSS Support and Status 22 TAS Liaisons</i> . For cases in Status 26, see paragraph 7 below. . Penalty Abatement requests such as Civil Penalties and Exempt Organizations (EO) will be routed to the correct area that assessed the penalty. See IRM 20.1.1-4, Penalty Reference Numbers (500 Series), or IRM 20.1.1-5, Penalty Reference Numbers (600 Series), for Civil Penalty reference numbers and descriptions. Penalty request from Form 5471, Information Return of U.S. Persons with Respect to Certain Foreign Corporations, and Form 5472, Information Return of a Foreign Owned Corporation, see the exception in IRM 21.3.3.4.9.2 (4), Campus Collection Function Correspondence/Inquiry/Notice.
The caller requests information on missing or delinquent return(s)	Provide information on which return(s) are missing, the address where to send return, wage, and income information as needed, etc.

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IF	THEN
The caller requests transcripts	Issue transcript for verbal transcript requests see IRM 21.1.3.2.3 (10), Required Taxpayer Authentication.
The issue involves payment Information, payment tracer or misapplied payment(s)	Research and correct payment(s) on account per IRM 21.5.7.4, Resolving Missing Payments Procedures, and IRM 21.5.7, Payment Tracers.
The caller requests an IA status	Provide status of IA (default/current). Note: If the account is in good standing (status 60) and the caller is not requesting a payment change, skip payment or a date change, the caller does not need to be transferred.
The caller requests information on return/ amended return filed	Research the account and provide information on return/ amended return filed.
<p>The caller requests balance due/payoff amount to pay full balance now</p> <p>Exception: For accounts in status 22/23: Transfer the caller per specific guidance in paragraph 8 below.</p> <p>For accounts in status 26: Transfer the caller per specific guidance in paragraph 7 below</p>	<ul style="list-style-type: none"> • Provide payoff using CC INTST, the AMS Full Pay Calculator, the IAT Compliance Suite Payment Calculator, or CC COMPA according to the method of payment (see paragraph 3 below) • For restricted interest computation, refer to the IRM 20.2.1.4, Normal and Restricted Interest, IRM 20.2.1.4.2, Manual Calculation of Interest, and IRM 21.5.6.4, Freeze Code Procedures. • Ask the taxpayer if there is any recent payment(s) potentially affecting their account balance. Reduce the payoff amount by anticipated credits not yet pending on IDRS. • Input a STAUP if needed, refer to IRM 21.5.2.4.8.2, Suppressing Balance Due Notices, for further information. • Enter the pay date and amount on AMS comments or CC ENMOD, if no access AMS. <p>For taxpayers with an unreversed TC 520 on the module, research the TC 520 closing code and freeze on the account and follow applicable IRMs to address bankruptcy.</p> <p>Note: Advise the caller there may be other factors that can impact the account balance (e.g., unpaid IA user fee, payment sent in that has not been applied yet, etc.), that are not reflected in the payoff amount.</p>
The caller requests balance due/payoff amount to pay off balance in future regardless of status on account	Transfer the call per specific guidance in paragraph 8 below

IF	THEN
The caller requests information about where and how to send payments	<ul style="list-style-type: none"> Probe the taxpayer to determine which payment method they would prefer (i.e., mail in payment, electronic payment, etc.) Remind the caller about self-help methods (i.e., Online Payment Agreement (OPA) electronic payment methods, IMF Voice BOT see paragraph 5 below for details concerning IMF Voice BOT, etc.), even if the taxpayer prefers a payment method other than self-help options Based on method the taxpayer intends to use to submit payment, advise as follows: <ul style="list-style-type: none"> a. For payments to be mailed in: Provide the caller with address to mail payments and on how to annotate check, see IRM 5.19.1.2.7.1, Taxpayer Responsibilities - When Submitting Payments by Check or Money Order. b. For electronic payments: see IRM 21.2.1.47, Electronic Federal Tax Payment Systems (EFTPS), IRM 21.2.1.48, Electronic Payment Options for Individuals and Business e-File Users and IRM 21.2.1.57, Online Payment Agreement (OPA) for IMF Debts.
The caller requests a formal payment agreement (i.e. installment agreement, extension to pay, etc.)	Transfer the call per specific guidance in paragraph 8 below.
The caller requests information on an Examination audit	Provide the caller with information requested, per IRM 21.5.10, Examination Issues.
The caller requests information on an AUR assessment	Provide the caller with information requested, see IRM 21.3.1.6.54, Status of Individual Master File (IMF) Underreporter Cases.
The caller requests account information and has previously submitted an offer in compromise(OIC)	Provide the caller with information, see IRM 21.5.6.4.50, -Y Freeze.
The caller believes they are a victim of identity theft	Provide information as outlined in IRM 25.23.12.2, Identity Theft Telephone General, and IRM 25.23.12.4.7, Identity Theft Balance Due Issues.

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IF	THEN
The caller requests a hold from SFR/ 6020(b) to send in missing returns	After providing services as outlined above, transfer the caller per specific guidance in paragraph 8 below.
The caller requests a change or update to existing IA	Transfer the caller per specific guidance in paragraph 8 below.

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

Method	Action
Taxpayer will mail their payment or take to TAC Office,	<ul style="list-style-type: none"> • Compute the payoff to ten days from the anticipated payment date. • Advise the taxpayer to annotate all payments with the following: <ol style="list-style-type: none"> 1. Make the check or money order payable to "United States Treasury". 2. The taxpayer's name and address. 3. The SSN or EIN (specify the primary TIN on the account). 4. Daytime telephone number. 5. Tax form(s) to which the payment applies. 6. Tax period(s) to which the payment applies. 7. Provide the taxpayer the appropriate campus address to mail the payment. See SERP, Who/Where for the Campus Addresses for Payments.
For debit/credit card or IRS Direct Pay payments,	Compute the payoff to the date the taxpayer states they will authorize the payment.
For VanillaDirect payments,	Compute the payoff to three days from the anticipated payment date.
For payments made via EFTPS,	Compute the payoff amount to the date the payment is requested by the taxpayer unless requested after 8:00 PM EST; if so, use the next day.

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

- (4) **You must address all account issues** prior to transferring the call.
- (5) After addressing **all account issues**, if the account still has a balance due or a missing return in TDI status 02 or 03 (that will not be resolved by the AM action taken), then take the following actions:
IMF taxpayers in notice status accounts only: Transfer calls to the **Voice BOT as follows:**
- 3501 One-time payment English
 - 3502 One-time payment Spanish

- 3503 Notice Clarification English
- 3504 Notice Clarification Spanish

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

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

Note: If the taxpayer refuses the transfer to the automated system (Voice BOT), transfer the caller using the *Telephone Transfer Guide*.

For all other taxpayers (e.g., PPS, BMF, International and ACS status accounts: Transfer the call per paragraph 8 below.

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

- (6) For issues concerning balance due, ask the caller if they attempted to use the Online Payment Agreement (OPA) application on www.irs.gov. Advise the caller of the benefits for the self-help method (i.e., no wait time, reduced fees, available balances). If the caller does not have internet access or does not want to utilize the self-help method, refer to paragraph 8 below.
- (7) For cases assigned to an RO (status 26), direct the caller to the telephone number listed on the notice.

Note: If the caller does not have the notice available, see IRM 5.19.1.3.2.4, Revenue Office (RO) Assignment, for more information.

- (8) Follow specific product lines IRM procedures when referring balance due and/or TDI issues. See the table below:

Exception: For Taxpayer Information Authorization (TIA) (Form 8821, Taxpayer Information Authorization) callers, refer to IRM 5.19.1.2.3.1, Instructions for Form 8821, Taxpayer Information Authorization.

Product Lines	Reference
Practitioner Priority Service (PPS)	IRM 21.3.10.5, Transfers and/or Referrals
Taxpayer Protection Program (TPP)	IRM 25.25.6.3, TPP Basic Authentication and Research, AND IRM 25.25.6.5, Responding to the Taxpayer and Case Resolution for the Taxpayer Protection Program (TPP) Telephone Assistance Center (TAC) Assistors
TAC Appointment Service	IRM 21.3.4.2.4.5.1, Addressing, Targeting and Resolving Issues Without an Appointment

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Product Lines	Reference
IMF International	IRM 21.8.1.2.3, Websites and Telephone Numbers
BMF International	IRM 21.8.2.2.3, Websites and Telephone Numbers
TE/GE	IRM 21.3.8.10.3.7, Requests for Installment Agreements on Exempt Organization (EO) and Employee Plan (EP) Tax Modules
AM Identity Theft	IRM 25.23.12.2, Identity Theft Telephone General AND IRM 25.23.12.4.7, Identity Theft Balance Due Issues
For TTY/TTD	IRM 21.2.1.56, Deaf/Hard of Hearing (DHOH) Callers and TTY/TTD Equipment
IMF Taxpayer only	Refer to the Telephone Transfer Guide for Voice BOT. Note: If the taxpayer refuses the transfer to the automated system (Voice BOT), transfer the caller using the <i>Telephone Transfer Guide</i> .
All other product lines not specifically mentioned above	Refer to the Telephone Transfer Guide

21.1.1.3.2 (10-01-2018) Out of Scope and Limited Service

- (1) The areas discussed below are beyond the level of service (out of scope) that CAS, Accounts Management provides:

- Tax form and schedule preparation
- Tax planning
- Legal opinions
- Highly complex tax issues (limited service)

- (2) **Tax form and schedule preparation** is defined as:

- Use of taxpayer information to provide “line-by-line” help in the completion of all or most of a form/schedule.
- Performance of “line- by-line” computations and guidance on what to enter on each line (although not necessarily every line).
- Verification of form/schedule entries after completion by the taxpayer.

Exception: Tax form/schedule preparation does not apply to completion of worksheets (e.g., Form 1040-ES Worksheet, and tax or credit computation worksheets).

Note: AM and FA assistants do **NOT** help in the preparation of the Shared Responsibility Payment or Affordability Worksheets.

- (3) **Tax planning** is defined as a request as to whether one course of action is favored over another.
- (4) **Legal opinions** are not provided; however, CSRs can advise taxpayers of the applicable law.

- (5) **Highly complex inquiries** are inquiries that cannot be expeditiously resolved by referencing IRS publications, procedures, forms, instructions or through IRM research within a reasonable amount of time.
- CSRs must respond to tax law inquiries by using ITLA. However, “limited service” may be provided by AM employees for highly complex issues.
 - While these inquiries can involve extensive research using Revenue Procedures, the Internal Revenue Code (IRC), Lexis-Nexis, Westlaw, or the Commerce Clearing House (CCH), a CSR trained on the topic may provide a brief overview/discussion or an expeditious response to a **simple** inquiry.
 - “Limited Service” determinations are only made by CSRs trained/certified to respond to tax law inquiries in the application responsible for the subject area of inquiry.
- (6) CSRs must use good judgment and probing in making determinations and advising taxpayers of their options for obtaining the information requested, including some out of scope (OOS) topics. CSRs must probe to determine the purpose of the call and provide basic information on OOS topics such as:
- Identifying a form
 - How to obtain a particular form for OOS topic
 - Provide related publications as it may relate to a particular form or OOS topic
 - Provide any related web sources, as it may relate to a particular form or OOS topic
- (7) For specific information on responding to “Out of Scope” and “Limited Service” inquiries, see Exhibit 21.1.1-1, Out-of-Scope Topics and Forms. This list is not all inclusive.
- Form 990, Return of Organization Exempt From Income and Schedule A, Public Charity Status and Public Support
 - Form 990-BL, Information and Initial Excise Tax Return for Black Lung Benefit Trusts and Certain Related Persons
 - Form 990-T, Exempt Organization Business Income Tax Return
 - Form 990-PF, Return of Private Foundation or Section 4947(a)(1) Trust Treated as Private Foundation
 - Form 990-W, Estimated Tax on Unrelated Business Taxable Income for Exempt Organizations
 - Form 1023, Application for Recognition of Exemption Under Section 501(c)(3) of the Internal Revenue Code
 - Form 1024, Application for Recognition of Exemption Under Section 501(a) or for the Determination Under Section 120
 - Form 1028, Application for Recognition of Exemption Under Section 521
 - Form 1120-POL, U.S. Income Tax Return for Certain Political Organizations
 - Form 2290, Heavy Highway Vehicle Use Tax Return
 - Form 5309, Application for Determination of Employee Stock Ownership Plan
 - Form 5310, Application for Determination for Terminating Plan

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- Form 5768, Election/Revocation of Election by an Eligible Section 501(c)(3) Organization to Make Expenditures to Influence Legislation (Under Section 501(h) of the Internal Revenue Code)
- Form 8718, User Fee for Exempt Organization Determination Letter Request

Note: Inquiries about the forms above must be transferred to the proper *Telephone Transfer Guide* applications.

21.1.1.3.3 (10-01-2018) Tax Reform

- (1) On December 22, 2017, the President signed into law the Tax Cuts and Jobs Act (Public Law 115-97). The Tax Cuts and Jobs Act is the most sweeping change about tax law in over 30 years. It affects every area of tax law, including increasing the standard deduction, removing personal exemptions, increasing the Child Tax Credit, limiting or stopping certain deductions and changing the tax rates and brackets.
- (2) The Tax Withholding Estimator has been updated to reflect the new tax rates in the Tax Cuts and Jobs Act and changes in the withholding table. When taxpayers complete the Tax Withholding Estimator, it helps them determine if they are having the correct amount of tax withheld from their pay for the current tax year. See IRM 21.1.1.3.3.1, Tax Withholding Estimator, for more information.

21.1.1.3.3.1 (10-01-2019) Tax Withholding Estimator

- (1) The *Tax Withholding Estimator* is a special external tool on irs.gov designed to help taxpayers determine the correct amount of federal withholding for the tax year. It does not ask the taxpayer to provide sensitive, personally-identifiable information (i.e., taxpayer's name, social security number, bank account numbers).
- (2) Taxpayers have an option to select **calculating your income tax withholding** when calling the IRS about the Tax Withholding Estimator. Tax Withholding Estimator calls must be routed to Application 127 (English - 1127) or Application 128 (Spanish - 1128) and answered at Andover, Atlanta, Kansas City, Fresno and Puerto Rico.
- (3) The assistors respond to questions such as:
 - Where do I find the tool?
 - Where do I find the information on Form W-2 to populate the tool?
 - What do I do with the Form W-4?
 - What do I do if I cannot get into the tool now?

Note: If the taxpayer has a more complex tax situation, advise the taxpayer to review Pub 505, *Tax Withholding and Estimated Tax*, for more assistance.

- (4) The last page of the Tax Withholding Estimator is a "Your Results" page, which provides guidance (which may or may not recommend revising the Form W-4, *Employee's Withholding Certificate*), based on the taxpayer's response throughout the Tax Withholding Estimator. Assistors will not help the taxpayer with preparation of the Form W-4.
- (5) While staffing Application 127/128, if the taxpayer has a tax law question that extends past the entries on the Tax Withholding Estimator **AND** the CSR is not

trained and certified, the taxpayer must either be transferred to the applicable tax law application per the TTG or referred to the Interactive Tax Assistant on [irs.gov](https://www.irs.gov).

- (6) If a Tax Withholding Estimator call comes into an application **OTHER THAN** App 127/128 (e.g., Application 55/56) and the taxpayer requests an appointment with the TAC office concerning **general guidance or questions** about the Withholding Estimator or the Form W-4, not tax law, do not make an appointment with the TAC. Instead, transfer the call as follows (this is necessary to keep accurate counts):
 - Application 127 English - 1127
 - Application 128 Spanish - 1128
- (7) If a Tax Withholding Estimator call comes into Application 55/56 and the taxpayer requests face-to-face help with the Tax Withholding Estimator or Form W-4, schedule the appointment in the Field Assistance Scheduling Tool (FAST) under the Tax Law topic. Advise the taxpayer to bring the following documents/information to the appointment:
 - Most recent pay stubs and previous pay stubs for each job (and spouse's job(s)) showing Federal Income tax withheld to date
 - The most recent completed tax return could be beneficial if the current tax year income needs to be estimated
 - Number of dependents to be claimed for the Child Tax Credit
 - Number of dependents to be claimed for Earned Income Tax Credit
 - Other items that affect the taxpayer's current tax year taxes (i.e., other tax credits, estimate of itemized deductions)
 - Information about interest/dividends

21.1.1.3.3.2 (10-03-2022) IRC 965 Transition Tax

- (1) IRC 965 of the Internal Revenue Code, enacted on December 22, 2017 imposes a transition tax on untaxed foreign earnings of foreign corporations with U.S. shareholders by considering those earnings to be repatriated (funds held in a foreign country by U.S. shareholders must be taxed). Foreign earnings held in the form of cash and cash equivalents are taxed at a 15.5 percent rate, and the remaining earnings are taxed at an 8 percent rate. The taxpayer may elect to pay the transition tax in installments over an eight-year period.
- (2) The IRS released the following guidance:
 - IRC 2018-131, IRS offers penalty, filing relief to many subject to new transition tax on foreign earnings.
 - *Notice 2018-07*, Guidance Under Section 965
 - *Notice 2018-13*, Additional Guidance Under Section 965
 - *Notice 2018-26*, Additional Guidance Under Section 965
 - Pub 5292, How to Calculate Section 965 Amounts and Elections Available to Taxpayers
 - *Rev. Proc 2018-17*, Change in Accounting Periods and In Methods of Accounting
- (3) IRS has also posted on [IRS.gov](https://www.irs.gov) a series of *Frequently Asked Questions* which provide guidance to taxpayers about reporting and paying tax attributable to

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IRC 965 on their tax returns. See IRM 21.5.13, IRC 965 Transition Tax Procedures - Accounts Management, for further instructions.

21.1.1.4
(10-01-2023)

Communication Skills

- (1) 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.

Note: The Taxpayer Bill of Rights (TBOR) adopted by the IRS in June of 2014, provides that taxpayers have the right to receive prompt, courteous and professional help in their dealings with the IRS. They are to be spoken to in a manner that is understood and any correspondence from the IRS must be clear and understandable. They have the right to speak to a supervisor whenever quality service is not received.

- (2) You **must** provide, in a professional and courteous manner, the following information to **each** taxpayer, authorized representative, or caller with whom you speak or send correspondence. **DO NOT** use IRS jargon when communicating (either speaking or corresponding) with the taxpayer.

- a. **By telephone or face-to-face contact**, identify yourself using any variation below:

- Title (e.g., Mr., Mrs., Ms., Miss), and last name, **OR**
- First name and last initial, **OR**
- First and last name, **OR**
- First initial and last name, **AND**

Note: For hyphenated or two last names on your ID, use as stated on your federally issued identification badge.

- identification (ID) badge number **or** if Homeland Security Presidential Directive-12 (HSPD-12/SmartID Card) is issued, use the 10-digit Personal Identification (PID) number.

Note: Speak in a clear tone and control the conversation. Avoid extraneous dialogue. **DO NOT** comment, discuss, endorse or provide an opinion to topics unrelated to the issue at hand (e.g., topics such as current events, third party tax preparation services, politics, etc.) It is imperative you remain professional and courteous throughout the call. **Do not accept collect calls.**

- b. **By written correspondence**, provide your generated Integrated Data Retrieval System (IDRS) or other unique letter system number. If an IDRS/unique number is not generated, use your ID/badge number or all 10 digits of your PID if the IRS HSPD-12 (SmartID card) as issued. For more information, follow IRM 21.3.3.4, Quality and Timely Responses.

- (3) **Greet the caller.**

- a. Promptly greet the caller as outlined in paragraph (2) above. If no one is on the line, first try to ensure the caller can hear you, (e.g., ask if the caller can hear you, repeat name and badge number, etc.). Allow **30 seconds** for a response. If no response after 30 seconds, disconnect the line and move to the next call.
- b. If the caller asks you to repeat your name and identification number, do so courteously and professionally.

- c. Speak to the caller in a pleasant, courteous and professional manner. Show a willingness to help, by using phrases such as “May I help you?” or “How can I help you?”

(4) **Respond to the caller’s opening statement.**

- a. **General and/or Procedural information calls**, (i.e. questions about forms, letters, publications or other procedural topics found in the TTG not requiring account access), do not require authentication. **Caution:** If general/procedural questions turn into an account inquiry, access the taxpayer’s account and follow authentication procedures.
- b. **Account related calls (only)**, follow IRM 21.1.3.2.3, Required Taxpayer Authentication, and if required, IRM 21.1.3.2.4, Additional Taxpayer Authentication, to prevent unauthorized disclosure of taxpayer information. If unauthorized taxpayer is calling for the taxpayer, inform caller to conference in taxpayer or have taxpayer call back. Follow IRM 21.1.3.20, Oral Statement Authority, for additional procedures. **Exception:** See IRM 21.1.3.4 (5)(6)(7), Other Third Party Inquiries, for relaying non-specific information to any caller.
- c. **Spanish speaking callers** unable to complete authentication or obtain oral disclosure consent need to be transferred to the Spanish gate. Refer to the *Telephone Transfer Guide* for a list of topics and transfer numbers. See IRM 21.10.1.4.1.11, Definition of Spanish Tax Law and Accounts Calls SPRG, for more information.

(5) **Target the caller’s question.**

- a. Deal with the caller’s feelings, noticeable through tone, voice inflection and rate of speech.
- b. Ask questions necessary to determine nature of inquiry.
- c. Paraphrase to show comprehension.

Note: **Not trained** or certified in a topic, always remember to advise the caller they are being transferred, where they are being transferred and role of the function you are transferring them to. (e.g., **I will transfer you to the Individual Accounts Department to help answer your question**).

(6) **Get the necessary facts.**

- a. Use purpose statement (when appropriate) to prepare the caller for series of questions.
- b. Ask questions pertinent to inquiry.
- c. Take notes to remember specific details.

(7) **Provide accurate and complete information.**

- a. Explain any procedures and order necessary forms and publications.
- b. Make sure to cover any open issues (for which you are trained) if you researched the account. If unable to perform research, refer question following proper referral procedures. See IRM 21.3.5, Taxpayer Inquiry Referrals Form 4442, for more information.

(8) **Use appropriate hold procedures.**

- a. You **must** place the caller on hold while researching account information not readily available.

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- b. Provide the reason for placing call on hold, ask the caller for permission and wait for a response.
- c. If the caller chooses not to remain on the line, offer written referral using F4442 or e-4442 per IRM 21.3.5.4.2.1.1, Preparing an e-4442/4442.
- d. If the caller requests not to be placed on hold, place call on mute. See **NOTE** below.
- e. If the caller requests you to hold, advise the caller hold can be no more than two minutes. If the caller does not return, disconnect call and notate on AMS call was terminated.
- f. Advise the caller of expected wait time, which must never be longer than **five to seven minutes**. If no promised wait time, do not keep the caller on hold for more than five minutes without returning to the call.
- g. When returning to the caller, **always** thank them for holding.
- h. If necessary to place the caller on hold a second time, thank them **or** apologize for the hold and provide an explanation for the additional research. If there are systematic problems or in need of more help that would place the promised wait time in jeopardy, reconnect with the caller, thank them for holding and advise them of additional wait time and reasons for the hold.
- i. If you return to the caller and there is no response wait **30 seconds** before disconnecting and notate on AMS the call ended due to no response when returned from hold.

Note: Use of mute only be used if caller requests not be placed on hold to avoid inadvertent disclosure of PII, tax information or background sounds. Do not unplug the tele-set in place of the mute button.

- (9) Confirm the caller has already sent the fax and confirm the IRS fax number they sent it to **before** placing the caller on hold to retrieve the document. Advise caller of expected wait time, never more than five minutes. Return to caller if wait time is longer.
 - a. If the caller is not able to send fax immediately, advise caller to call back when they are able to fax the required document(s).
 - b. If the caller needs to be placed on hold after fax is received, follow procedures above, IRM 21.1.1.4 (8)(f).
- (10) If there are multiple taxpayers on a call who need help with account, (e.g., a married couple who filed FS 3, married filing separate returns), allow one account for each taxpayer on the call.

Example: A taxpayer who filed a FS 3 return calls for help with their account. Their spouse (also FS 3) and their two children (who each filed their own returns), also need help with their accounts. CSR will not disconnect the call after helping the initial taxpayer. CSR will help all four taxpayers during the phone call. **This example is not just limited to family members; the call can also include unrelated people.**

- a. Tax Practitioners (including those calling the Practitioner Priority Services (PPS) line) and other third parties, such as monitoring companies and lending institutions, are limited to a total of five clients in a single contact. They are also limited in the number of transcripts received per client. The limit is up to 30 transcripts in total for each of the five clients. Of this 30, up to 10 can be internal IDRS transcripts.

- b. For BMF, a treasurer of multiple business entities, trustee of multiple trusts, partner of multiple firms, etc., is also considered one account per call. However, limit service to no more than **five taxpayers/TINs** during one call, with a limit of 30 transcripts per taxpayer/client. The call must not be disconnected.

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

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

Note: While you must exhibit patience with customers, you are not expected to be subjected to abusive language. If the customer is being verbally abusive, explain that you are willing to help and request the caller remain calm to resolve the issue. If the customer continues with the abusive language, explain if the caller does not stop with the abusive language, the call will be terminated. If the caller continues the abusive language, terminate the call and inform your manager.

(12) Close the conversation.

- a. If it's clear the caller comprehends the information provided during the call, (e.g., caller repeats the information back to the CSR, says they understand, etc.), it is not necessary to verify the caller's comprehension. If unsure, verify caller's comprehension by asking if they understand the information given, (e.g., "Have I answered all your questions ?" or "Do you understand the information I've given you today?")
- b. Provide your name and ID number, if not yet provided.
- c. Conclude the contact courteously. Thank the caller if they have provided information to help resolve an open issue; apologize if the IRS has made an error. Be sure to disconnect the call.

- (13)** Any telephone call not finalized by close of business (COB) may become a written referral. Apologize to the caller and explain that more research is needed to answer their question. Offer to prepare a referral and advise the taxpayer of the 30-day time frame for a response. If the taxpayer does not want to wait 30 days for a response, advise the caller to call back, providing the telephone number and the hours of operation. See IRM 21.3.5.2, What Is a Referral, for more instructions. In the event of a building emergency, such as fire alarms, drills or other emergency evacuation, apologize to the taxpayer and

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request the caller to contact the office later in the day or on the next business day and end the call. All other circumstances must be discussed with your manager.

- (14) Use of wrap time should be minimal except in rare instances. CSRs are expected to complete calls (account adjustments, tax related research and writing Account Management Services (AMS) notes) while on the line or on hold with the caller. If the taxpayer does not want to be placed on hold while specific actions are being performed on the account, wrap time must be used to close out notes being made to the account. For more information about completing on-line account calls, see IRM 21.1.3.20 (2), Oral Statement Authority.

Note: If a call prematurely disconnects while the CSRs are completing account or tax related actions, CSRs must wait to finish actions for this call **after** they complete the next incoming call. At that time, select “wrap” to complete all actions. **Exception:** (For sites that use the electronic note pads that must be cleared before moving to the next call, greet the caller and advise them that due to the previous caller’s premature disconnection, more time is necessary to close out the account.)

- (15) For tax law related questions, see your manager or lead. Use IRS communication systems such as Teams and Jabber; refrain from the use of personal cell phones. If real-time help is not available, complete an in-house e-4442 referral per IRM 21.3.5.4.2.1.1, Preparing an e-4442/4442.
- (16) To ensure that you provide quality service, when helping callers who visit in person or who call on the telephone with tax law/technical inquiries, you must use the available ITLA Tax Law Categories (TLCs) or the relevant IRMs for account inquiries.
- (17) **Using ITLA and taking the actions specified is mandatory on tax law/technical inquiries.**
- (18) Use the Account Management Services (AMS) or CII case notes, to document outgoing calls and actions taken. Avoid using phrases or wording that would be difficult for the next employee to understand.

Note: The AMS screen that shows employee name and manager information is for internal use only. Do **not** give the taxpayer or their representative the name or telephone number of **any** employee (e.g., CSR, Manager, Analyst, etc.).

- (19) When an account related call turns into a tax law/technical inquiry, you **must** use ITLA.

Note: When a specific IRM reference advises a CSR to tell a taxpayer to file an amended return, this would be considered a procedure, **NOT** tax law and the use of ITLA is not required.

- (20) You can answer a call received on any tax law application, if you are trained and are certified, **for the current filing season**, on the tax law/technical topic in question. If you are not certified on that topic, offer the taxpayer a choice to go to IRS.gov or transfer the call to the proper application, using the TTG on SERP.

Note: Advise the caller that you are transferring their call to the area that handles the question (identify the specific area).

- (21) You must address all pertinent taxpayer/caller authentication probes, when necessary. See IRM 21.1.3.2.3, Required Taxpayer Authentication.

Reminder: If a call is **not** an account call, do **not** address taxpayer authentication probes.

- (22) When you make outgoing phone calls, or when you leave a voice mail message **in response** to a caller's voice mail message (not a controlled case), state the following:
- a. Your title (e.g., Mr., Mrs., Ms., Miss), last name (if your last name is hyphenated, or you have two last names, please use as listed on ID), **OR**
 - First name and last initial **OR**
 - first and last name, **OR**
 - first initial and last name**AND**
 - your ID/badge number, or the last ten digits of your PID Number if the HSPD-12 (SmartID Card) is being used,
 - b. That you are with the IRS,
 - c. That you are calling in response to their inquiry on (date), and
 - d. The telephone number to call to request more help.
- (23) When you initiate an outgoing phone call, the taxpayer may be reluctant to give you their TIN. To ease any concerns that the taxpayer may have, provide the taxpayer with the last four digits of their TIN (social security number/ employer identification number). Then, request that the taxpayer verify the first five digits. After you verify the TIN, follow IRM 21.1.3.2.3, Required Taxpayer Authentication.
- (24) When making outgoing calls, **do not**:
- a. Leave confidential tax information on a voice mail message or an answering machine message,
 - b. Provide taxpayers/third parties with the telephone numbers of functional areas,
 - c. Give the taxpayer or their representative the name or telephone number of **any** employee (i.e., CSR, manager, analyst, etc.) unless specifically required by an IRM, or
 - d. Transfer taxpayer/third party calls to functional areas.
- (25) Employees' personal cell phones and other electronic devices (iPads, tablets, etc.) may be brought into the work place, but are to be used **ONLY** during breaks and lunchtime, or prior to or after an employee's official tour of duty. Employees should not interrupt their calls and conversations with taxpayers, third parties, and/or other IRS employees to take an incoming call on their personal cell phones. This also includes incoming and outgoing phone media such as text messages and emails. All personal cell phones must be silenced to avoid distractions and disturbances during working hours. Additionally, Microsoft Teams must only be used for work related matters.

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- (26) When staffing account applications on the toll-free telephone lines, do not immediately ask the taxpayer for a notice or letter number to determine the reason they called, unless required by the IRM. It is not required and increases the amount of time it takes to handle the call. Perform routine account research to obtain notice and letter numbers. Ask the caller to identify the notice or letter if it is unobtainable from account research. The last notice (most recent notice) sent to the taxpayer can be found in the top section of Command Code (CC) TXMOD. Notices sent can also be identified in the "Posted Transaction" section of CC TXMOD in the miscellaneous field of a transaction code (TC) 971 action code (AC) 804. Additional notice information can be found in the history sections of CC TXMOD. Letter numbers can be found on CC ENMOD.

21.1.1.5 (10-01-2023) Over the Phone Interpreter Service (OPI) Applications

- (1) Accounts Management has specific applications which are staffed to offer interpreter services for customers who do not speak English or Spanish. These customers will typically contact the service via the Multilingual Product Line, 833-553-9895. Assistors staffing applications 1033, 1123, 1135, 1137, and 286, have received an OPI PIN and training for interpreter service access. **ONLY** assistors who are trained and equipped will use the interpreter service. If you receive a call in a language other than English or Spanish and you are **not** staffing one of the applications that provide OPI service, refer to the *Telephone Transfer Guide*. Topics containing the headset symbol are available in languages other than English and Spanish. Click the headset and the transfer application number will be provided. Provide the caller with the Multilingual Product Line number 833-553-9895, before transferring the call.

Exception: When a taxpayer needs an interpreter and their topic isn't covered in an OPI application, instruct the taxpayer to call back with their own interpreter.

Note: If the taxpayer speaks Spanish, refer them to the correct Spanish application. The OPI applications are only for assistance in languages other than English or Spanish.

- (2) Assistors staffing OPI applications must verify that the caller is properly routed and requires help in a language other than English or Spanish. After greeting the caller, probe to identify if the caller needs an interpreter.
- If the language required is other than English or Spanish, connect to the interpreter service.
 - If the caller speaks English or Spanish, refer to the Telephone Transfer Guide for a list of topics and transfer numbers to which the customer can be referred.
 - If you cannot identify the language needed, call the interpreter service and ask the operator for help.

Exception: Assistors staffing International product lines and COVID Business Credit calls (App 40) use the OPI service for all Limited English Proficient (LEP) callers, including Spanish.

- (3) The IRS/OPI contract allows the disclosure of tax information to the OPI Interpreter. The assistor must limit disclosure to only that information which is

necessary to resolve the issue. The interpreters are not employees of the IRS so communicate with them exactly as you would communicate with the taxpayer. To use the OPI services, take the following steps:

- To conference a call from the Soft Phone - Press Consult to initiate a consult or conference call.
- A pad dialog box will display.
- Choose the interpreter's toll-free number listed in the contacts or enter 888-563-1155.
- Click consult (the caller will be placed on hold and you will connected to the number dialed).
- When prompted, enter your PIN (xxxx-xxxxx) this is a unique personal PIN for each employee. PINs have been distributed to site management. If an employee does not have a PIN, management or local SA must contact the OPI coordinator to have one assigned, usually within 1 business day.

Note: Employees should only use the PIN specifically assigned to them when contacting an interpreter. PINs should not be shared by multiple employees.

- Select language.

Press...	For Language...
1	Spanish (For International Only)
2	Creole
3	Mandarin
4	Korean
5	Vietnamese
6	Somali
7	Russian
8	French
9	Arabic
0	Operator help (To address any other language needs or concerns)

Reminder: A transfer to OPI is **only** used by OPI Applications or assistants staffing International lines when the assistant cannot be understood (by all callers) due to Limited English Proficiency, nor can the assistant understand all parties to obtain the required disclosure authentication or answer the taxpayer's/representative's question due to language barriers.

- (4) An interpreter will be connected to the call if available. If an interpreter for the requested language is not available on the first attempt, don't wait for an interpreter to become available; advise the taxpayer to call back.

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Note: If the connection with an interpreter is unsuccessful, be sure to click end on the keypad for the consulted call attempt to end the call to the interpreter service.

- (5) Brief the interpreter. Summarize what you wish to accomplish and give any special instructions. Click conference to bring in the taxpayer.
- (6) The OPI Interpreter is there to help you in communication with the LEP taxpayer regardless of the individual's preferred language by removing the language barrier between you the caller.
 - Interpreters are trained to speak in the "first person." Conduct the conversation as if you are communicating with an English-speaking taxpayer, in the first person.

Example: Address the interpreter: "I need you to provide me your tax forms." Do **NOT** address the interpreter: "I need you to tell the taxpayer to provide their tax forms."
 - Speak in short sentences and ask the non-English speaker to do the same. Over-the-phone interpreting is done consecutively, thus the call is most effective with concise sentences.
 - Pause at the end of a complete thought to allow for interpretation.
 - Avoid compound questions. Asking a single question at a time will help avoid misunderstandings and set a good rhythm.
 - If you sense the LEP customer does not understand, rephrase the question in a different manner.
 - Avoid using acronyms.
- (7) To avoid unnecessary OPI charges, ensure the taxpayer and interpreter disconnect at the end of the call. When the caller disconnects, you will automatically move to "available" status and capture the next call. If the system does not place you in available status and the line is still open, make the following statement: "The call is complete and you may hang up now." After the statement, press the Release key.
- (8) All IRS employees who use the OPI service can provide feedback about the service by completing Form 14162, *OPI Service Feedback*, and submitting it by e-mail to the address on the form.
- (9) **OPI Assistors Staffing NON-OPI Applications** - If you have an OPI PIN but are staffing a non-OPI application, and the caller needs an interpreter for a language other than English or Spanish, transfer the caller to the correct OPI application according to the *Telephone Transfer Guide*.
- (10) **Assistors Who Do Not Staff OPI Applications** - Not all assistors are assigned to staff OPI applications and will use OPI services. Assistors who are not staffing an OPI application provide help in English and Spanish only. If an LEP taxpayer calls with their own interpreter and completes disclosure authentication, don't transfer them to an OPI application unless requested by the caller. See IRM 21.1.3.4, Other Third Party Inquiries. Transfer requests for languages other than English or Spanish following the *Telephone Transfer Guide*, which includes a list of topics and transfer numbers, identified by the headset icon, to which the taxpayer can be referred. If the taxpayer speaks Spanish, refer the caller to the proper Spanish application per the TTG.

21.1.1.6
(10-01-2018)
**Public Switch Telephone
Network (PSTN) and
Default Screener
Application**

- (1) The PSTN is a menu-based, call-routing Voice Response Unit (VRU) application that permits callers to self-direct their calls to designated IRS resources/applications.
- (2) The PSTN systemically answers a call and initiates an automated greeting script. Through voice prompts, PSTN then routes the call to a requested destination. If a caller:
 - a. Selects an interactive application, PSTN routes the call to that application.
 - b. Selects a non-interactive application, such as tax law, PSTN routes the call to a CSR.

21.1.1.6.1
(06-02-2023)
**Default Screener
Application Guidelines**

- (1) CSRs assigned to the default screener application respond to callers who default from:
 - Individual Income Tax Services Line (800-829-1040)
 - Business Service and Specialty Tax Line (800-829-4933)
 - Practitioner Priority Service (PPS) Hotline (866-860-4259 - Only from Tax Law Prompt)
 - Business Customer Response Line (800-829-0115)
- (2) The default screener application CSR further directs calls to applications that are staffed with CSRs who are certified to answer specific inquiries.
- (3) For all calls:
 - a. State your:
 - title (e.g., Mr., Mrs., Ms., Miss), last name (if your last name is hyphenated, or you have two last names, please use as listed on ID), **OR**
 - first and last name, **OR**
 - first initial and last name, **OR**
 - first name and last initial**AND**
 - ID/badge number or, if the HSPD-12 (SmartID card) is issued, use the ten digits of your PID number if the HSPD-12 (SmartID Card) is issued.
 - b. Ask the caller how you may direct or transfer their call.
 - c. If necessary, probe (ask questions) to “determine” the real reason for the call. See paragraph (5) below.
 - d. If needed, paraphrase and/or ask more questions of the caller before making a determination. See paragraph (6) below.
 - e. If needed, take notes.
 - f. Always show a willingness to help.
 - g. If a taxpayer refuses to be transferred and requests to speak to a supervisor immediately, see IRM 21.1.1.4 (12), Communication Skills.
- (4) When assigned to the default screener application, **DO NOT ATTEMPT TO ANSWER THE QUESTION OR EXPLAIN THAT YOU KNOW THE ANSWER.**
 - a. Your assignment as a default screener is to properly direct the caller to the designated area related to their inquiry.
 - b. You **must** become familiar with the TTG to properly direct the caller to the correct application. The guide provides a list of English and Spanish transfer numbers. For languages other than English and Spanish, see

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IRM 21.1.1.5 (1), Over the Phone Interpreter Application, for further instructions. The TTG has a number of links at the top containing valuable references such as a job aid and search tips. These links are periodically updated.

Note: If the taxpayer complains about receiving a courtesy disconnect due to heavy call volumes, apologize to the taxpayer. Provide the taxpayer with the hours of operation and advise that you will transfer them to the correct area again.

- (5) To determine the topic of the call, ask the caller if they have a question that requires research on his/her personal or business tax account.
 - a. If yes, probe to determine to which TTG account application to transfer. Actively listen to the caller.
 - b. If no, ask if the caller has a general tax law or procedural question. Probe to determine the specific question. Continue to probe until you determine the issue. Then, using the TTG, transfer to the correct procedural application.
 - c. If the caller is inquiring about an OOS topic, transfer the caller to **Extension 3013 (English)** or **Extension 3014 (Spanish)** and advise the caller that they are being transferred to an automated line which provides available resources for finding answers to their questions. If the caller says they were previously transferred to the automated line and does not want to be transferred again, provide the following explanation or similar statement: "We apologize that live help is not available on this topic. Please visit our website at IRS.gov. Our Help tab (at the top of the page) is a great place to begin your search. It has a host of good information that is sure to address your concerns. I'm transferring you now to the automated line to provide the resources available to help you. **Thank you for calling.**" Transfer the call.
 - d. If you cannot understand a Spanish speaking or Limited English Proficient (LEP) taxpayer, use the TTG Search bar and type in the word Spanish or Other Languages and click Search to find the current topic and transfer number.
- (6) When you identify the topic of the call:
 - a. Advise the caller that you are transferring their call to the area that handles the question (identify the specific area). If the topic is making an appointment to a TAC office, provide the telephone number prior to the transfer.
 - b. Press the proper TTG extension.
 - c. Press transfer.
- (7) When the topic is a **refund inquiry (current year only)**:
 - a. Probe to determine if the caller e-filed their return more than 21 days before today's date or mailed a return more than six weeks before today's date.

IF	AND	THEN
The time frame is not met	The caller has not stated there is another issue requiring account access	Advise of the normal processing time and to utilize one of our self-help methods a. Where's My Refund on IRS.gov, b. IRS2Go (English or Spanish) smart phone application c. Refund Hotline - 1-800-829-1954 Where's My Refund can inform the individual taxpayer if the IRS received the original return, and the projected date of the refund, if available. Transfer the caller to the automated application.
The time frame is met	The caller has used the self-help methods or has another issue requiring account access	Transfer the caller to the proper account application, Extension 1017 (English) or 1021 (Spanish).
The time frame is met	The caller has not used the self-help methods and has not stated there is another issue requiring account access	Transfer the caller directly to the automated application 3158 (English), 3258 (Spanish) or advise of the online services for faster resolution.

- (8) When the topic is the receipt/status of an amended return, probe to determine the amended return issue and whether the caller has already used the Where's My Amended Return automated system, then follow the procedures below: (these instructions pertain only to individual (IMF) accounts)
- If the caller has not already used the automated application, advise that they are being transferred (Extension 3158 (English), 3258 (Spanish)) directly to the automated system. Advise the caller to select the **Amended Return** prompt.
 - If the call is about receipt of an amended return filed **less than 21 days** before today's date, and the caller has already used the automated application but there is no record of receipt of the amended return, advise the caller it can take up to 21 days after the mailing date for the amended return to show up on our automated system. **Do not transfer the call.**
 - If the call is about receipt of an amended return filed **more than 21 days** before today's date, and the caller has already used the automated application but there is no record of receipt of the amended return, transfer them to the proper accounts application for help.
 - If the call is about the status of an amended return filed **more than 21 days but less than 20 weeks ago**, advise the taxpayer of the proper processing time frame for amended returns, that the automated system has the most current information, and no other information is available. **Do not transfer the call.**
 - If the call is about the status of an amended return filed **more than 20 weeks ago** and the taxpayer has used the automated application, but the amended return has not completed processing, transfer them to the correct accounts application, Extension 1046 (English) or 1047 (Spanish), for help.

21.1 Accounts Management and Compliance Services Operations

- (9) When the topic is related to a **tax account or tax return transcript request**, there is a direct transfer number for use by default screeners. Transfer these requests to *Transcript Automated Self-Service* **Extension 3140 for English**, or **Extension 3240 for Spanish**. This transfer number pertains only to individual (IMF) accounts. Follow the procedures below for these calls:
 - a. Probe to determine whether the caller has already used the automated system.
 - b. If the caller has already tried to use the automated system, transfer them to the correct accounts application for help, **Extension 1045 for English**, or **Extension 1021 for Spanish**.
 - c. If the caller has not made an effort to use the automated system, advise the caller they are being transferred directly to the automated application. Transfer them to the appropriate automated application.
- (10) When the topic is related to the taxpayer's concern with IRS scams or **phishing**, advise the caller they are being transferred to Individual Accounts **Extension 1020 for English/1021 for Spanish** (Application 20) so that it can be verified that the taxpayer does not have a balance due.

21.1.1.7 (10-01-2006) e-Services

- (1) The information on e-Service products is now found in IRM 21.2.1.53, e-Services.

21.1.1.8 (10-01-2023) Contact Recording

- (1) Contact Recording is a telephone application/tool/system that records incoming toll-free telephone contacts for the purpose of possible subsequent monitoring.
- (2) Incoming calls are answered with an announcement that says, "Your call may be monitored or recorded for quality purposes."
- (3) The system is implemented in all Accounts Management and Compliance Services call sites.
- (4) Managers and Quality Review use the tool to perform required random reviews (performance and product) of incoming telephone contacts.
- (5) While the system provides screen capture of account actions, as well as voice recording of the call, the recordings are NOT accessible by TIN, voice processing personal identification number (VPIN), personal identification number (PIN), or any other TIN.
- (6) The system stores data by employees' standard employee identifier (SEID) for a maximum of 45 days. For Infrastructure Upgrade Project (IUP) sites, an **Agent Number** is used.
- (7) There is a procedure, within the system, to disable the recording if a caller says they do not wish to be recorded. Use the Verint Agent Initiated Monitoring icon on the start task bar and select **Stop Monitoring** to stop recording if the taxpayer requests not to be recorded.

Note: If you must transfer this caller, advise the caller of the transfer and that they must restate their request (that they do not wish to be recorded). When the call is transferred into a new site, the employee at the new site must take action to disable the recording.

- (8) If the caller also asks to record the conversation or the CSR becomes aware of being recorded without being asked, advise the caller they **may not record** the call. Advise the caller they may request a copy of the call under the Freedom of Information Act (FOIA) and Field Collection Action. See IRM 21.1.3.17.3, Taxpayer Request to Tape Record Conversation. Advise the caller this request must be in writing and contain the date, name and ID/badge number of the CSR, and the approximate time of the call. Also, for the IRS to locate and associate the call with the requester, there must be some identification of the taxpayer (name, address, TIN, etc.) during the call. The FOIA request cannot be processed without this information. See IRM 21.1.3.17.1 (5), Freedom of Information Act (FOIA), for FOIA recording requests. Conversations from penal institutions should be courteously terminated. Advise the caller they may submit written correspondence or designate an authorized third party to call the IRS on their behalf. See IRM 21.1.3.17.3 (2), Taxpayer Request to Tape Record Conversation.

21.1.1.8.1 (06-07-2012) **Lucy Phone/Fast Customer**

- (1) Lucy Phone and Fast Customer are two connection service companies offering to call IRS for help and do the waiting in the queue for the taxpayer. Lucy Phone and Fast Customer are two of the companies identified, however more companies may exist. Taxpayers initiate contact to these connection services requesting they contact IRS on their behalf. When the connection service reaches a CSR, it contacts the taxpayer and the taxpayer then becomes available to discuss their issue with the CSR.
- (2) These types of calls can be identified by pre-recorded messages that play repeatedly. Fast Customer calls can be identified by a message stating, **“Please press one for your next call.”** Lucy Phone connections can be identified by a pre-recorded message stating, **“Don’t hang up, it is Lucy Phone, the customer switchboard, press one to be connected to this caller.”**
- (3) **Do not accept these types of calls.** Immediately disconnect these calls and move on to the next taxpayer.

21.1.1.8.2 (10-01-2023) **Telephone Troubleshooting Reporting Procedures**

- (1) Bad line calls are defined as calls where the taxpayers cannot be helped due to audio transmission difficulties in the phone line. Some examples of bad line calls are:
 - **Static:** A call where static or noise interferes with effective communication
 - **Echo:** When the CSR hears their speech or the caller’s speech in a delayed repeat
 - **Cross-Talk:** When the CSR hear parties on the line other than the caller
 - **Can’t hear Caller:** When the CSR is unable to hear the caller
 - **Caller Can’t Hear:** When the caller is unable to hear the CSR
 - **Low Volume:** When the caller or CSR are having difficulty hearing the other due to low volume
- (2) The CSR must take the following steps on the Finesse desktop application to report a bad line if any audio transmission difficulties are experienced while talking to a taxpayer:
 1. Click the Report Bad Line icon on the Cisco Finesse Desktop
 2. Select the correct Bad Line Description

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3. Click OK

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

- (3) Dropped Calls are defined as calls that start normally but disconnect unexpectedly during the conversation. If a dropped call occurs, provide the following information (known and or available at the time of disconnect); you must notify the manager immediately (via encrypted email) after the next call, to be able to move to Wrap:

Note: By default, the end users SEID, Extension ID and date are pre-populated within the Report A Dropped Call table.

- a. CSR's 6-digit extension number
- b. Date of incident
- c. CSR's SEID
- d. Time of incident
- e. IRS telephone number dialed by the caller
- f. Caller's telephone number
- g. Phone Type, Land Line or Cell Phone
- h. Phone MAC Address
- i. Call Key (located in the call data section on the Finesse desktop application)

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

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

21.1.1.9 (10-01-2023) W&I Accounts Management and Automated Collection Services (ACS) Telephone Customer Satisfaction Survey (CSS)

- (1) The Customer Satisfaction Survey (CSS) allows the IRS to systemically collect and review satisfaction data from our customers. We solicit feedback from our customers to capture information about the service we provide. The IRS has contracted with outside vendors to receive, compile and report data from the survey. A relatively small number of telephone calls are randomly selected on a daily basis to complete the survey.
- (2) When the call is selected for the CSS, you will be notified by a display on the IUP display screen.

Note: Do not offer the survey if the caller's identity was not authenticated as per IRM 21.1.3.2.3, Required Taxpayer Authentication.

Note: If you have selected "Lite View" on your IUP display screen, there will be no "Survey Field". Instead, an additional button is added to the Toolbar labeled "Survey". The button is grey but will turn blue when the caller has been selected for the survey.

Note: Visually impaired employees using JAWS equipment are not required to participate in the CSS process.

- (3) You will complete the call as usual. However, if the call needs to be transferred to another number or application, do not notify the caller or offer the survey.
- (4) After the call is complete, you will read the following script **exactly as written**:
“This call has been randomly selected for an anonymous IRS improvement survey. It will take under eight minutes. Would you be willing to participate in the survey?”.
- (5) If the caller declines to participate, thank them and terminate the call. However, if the caller asks questions about the survey, read the following as written:

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

- (6) If the caller agrees to take the survey, thank the caller and ask them to please wait until the call is transferred. Take the following steps to transfer the call as appropriate for the telephone system:
 - Do not place the caller on hold
 - Transfer the call to the four-digit number, 5001
 - Do not wait for the extension to pick up or for further instructions.
- (7) Since any CSR may be notified occasionally for a CSS attempt, always have a copy of script readily available.

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Exhibit 21.1.1-1 (06-02-2023)**Out-of-Scope Topics and Forms**

The following lists of out-of-scope topics and forms apply to both toll-free and non-toll free calls. Toll-free assistants see IRM 21.1.1.3 (5) - (7), Customer Service Representative (CSR) Duties.

International (includes Advanced International)

- Alternative Minimum Tax foreign tax computation
- Base Erosion Tax (Tax Reform)
- Branch Profits Tax - foreign corporations with branch in U.S. Any question beyond requirement to file Form 1120F, U.S. Income Tax Return of a Foreign Corporation, and due dates would be out of scope
- Deemed paid foreign tax credit
- Form 1120-DISC, Domestic International Sales Corporation Return
- Earnings and Profit of foreign corporations
- E-Commerce
- Entity Classification Election - anything beyond telling a taxpayer about Form 8832 and where/when to file is out of scope
- Expatriates
- Extraterritorial income exclusion
- FDII (Foreign Derived Intangible Income) (Tax Reform)
- FISC (Foreign International Sales Corporation)
- Foreign Corporations including Foreign Sales Corporations - foreign corporations that specialize in international trade
- Foreign currency exchange rate gain - IRC 988
- Foreign Trusts
- Form 8865, Return of U.S. Persons with Respect to Certain Foreign Partnerships
- GILTI (Global Intangible Low-Taxed Income) (Tax Reform)
- International Boycotting Income
- Legal Advice
- Partnerships with foreign partners, Form 8804, Annual Return for Partnership Withholding Tax (Section 1446), Form 8805, Foreign Partner's Information Statement of Section 1446 Withholding Tax and Form 8813, Partnership Withholding Tax Payment Voucher (Section 1446)
- Passive Foreign Investment Company
- Possession Corporations - incorporated in U.S. but operating primarily in U.S. possessions, such as Puerto Rico
- Qualified Electing Funds
- Reorganizations
- Sec 367 rulings
- Sec 482 Adjustments
- Sec 78 gross up
- Startups
- Sub Part F - IRC 951 - IRC 964 - under limited circumstances foreign corporations do not pay U.S. tax on foreign sourced income
- Tax Planning Questions
- Transfer Pricing - IRC 482 - IRS authority to change prices of goods/services sold between related parties if not arm's length transaction
- Trusts other than grantor
- US Persons Overseas starting a business

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Exhibit 21.1.1-1 (Cont. 1) (06-02-2023)

Out-of-Scope Topics and Forms

International (includes Advanced International)

- Withholding requirements for nonresident aliens and foreign entities, encompassing Form 1042-S, Foreign Person's U.S. Source Income Subject to Withholding; Form W-8 BEN, Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding and Reporting (Individuals); Form W-8 IMY, Certificate of Foreign Intermediary, Foreign Flow-Through Entity or Certain U.S. Branches for United States Tax Withholding and Reporting; Form W-8 EXP, Certificate of Foreign Government or Other Foreign Organization for United States Tax Withholding and Reporting; Form W-8 ECI, Certificate of Foreign Person's Claim That Income is Effectively Connected With the Conduct of a Trade or Business in the United States; Form W-8BEN-E, Certificate of Status of Beneficial Owner for United States Tax Withholding and Reporting (Entities); and Form W-8 CE, Notice of Expatriation and Waiver of Treaty Benefits
- Form 8288, U.S. Withholding Tax Return for Disposition by Foreign Persons of U.S. Real Property Interests
- Form 8938, Statement of Specified Foreign Financial Assets Foreign Account Tax Compliance Act (FATCA)

Exhibit 21.1.1-1 (Cont. 2) (06-02-2023)**Out-of-Scope Topics and Forms****Partnership, Corporations, Exemption Organizations**

- 754 Elections
- IRC 481(a) adjustments (change of accounting method - Form 3115) - calculation of
- Corporate consolidations/mergers/reorganizations
- Deduction for Qualified Business Income (Tax Reform)
- Employment Compensation Reforms (Tax Reform)
- Entities changing their classifications (Corp--->S Corp, or Partnership---> Corp, for instance)
- Excise Tax on Investment Income for Private Colleges and Universities (Tax Reform)
- Insurance Industry Reforms (Tax Reform)
- Qualified Subchapter S Trust (QSST) Election under IRC 1361(d)(2)
- Net Operating Losses
- Unrelated Business Taxable Income Reforms (Tax Reform)
- Form 1066, U.S. Real Estate Mortgage Investment Conduit (REMIC) Income Tax Return
- Form 1118, Foreign Tax Credit - Corporations
- Form 1120-C, U.S. Income Tax Return for Cooperative Associations
- Form 1120-FSC, U.S. Income Tax Return of a Foreign Sales Corporation
- Form 1120-RIC, U.S. Income Tax Return for Regulated Investment Companies
- Form 1120-SF, U.S. Income Tax Return for Settlement Funds
- Form 1128, Application to Adopt, Change, or Retain a Tax Year
- Form 2032, Contract Coverage Under Title II of the Social Security Act
- Form 2438, Undistributed Capital Gains Tax Return
- Form 2439, Notice to Shareholder of Undistributed Long-Term Capital Gains
- Form 3115, Application for Change in Accounting Method
- Form 4626, Alternative Minimum Tax Corporations (Tax Reform)
- Form 5452, Corporate Report of Non-Dividend Distributions
- Form 5471, Information Return of U.S. Persons with Respect to Certain Foreign Corporations, (including Schedules J, M, N, and O)
- Form 6069, Return of Excise Tax on Excess Contributions to Black Lung Benefit Trust Under Section 4593 and Computation of Section 192 Deduction
- Form 8308, Report of a Sale or Exchange of Certain Partnership Interest
- Form 8827, Credit for Prior Year Minimum Tax - Corporations
- Form 970, Application to Use LIFO Inventory Method
- Form 972, Consent of Shareholder to Include Specific Amount in Gross Income
- Form 973, Corporation Claim for Deduction for Consent Dividends
- Form 976, Claim for Deficiency Dividends Deductions by a Personal Holding Company
- Form 966, Corporate Dissolution or Liquidation
- Form 1120 *Schedule H*, Section 280H Limitation for a Personal Service Corporation (PSC)
- Form 1120 *Schedule N*, Foreign Operations of U.S. Corporations of U.S. Corporation
- Form 1120 *Schedule PH*, U.S. Personal Holding Company (PHC) Tax

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Exhibit 21.1.1-1 (Cont. 3) (06-02-2023)

Out-of-Scope Topics and Forms

Trusts

- Bankruptcy Estates
- Charitable Trusts, calculations for
- Dissolving a Trust (Actually closing one out. Questions beyond excess deductions distribution
- Distributions to alien beneficiaries
- Electing Small Business Trusts (ESBT) – The rules for changing to/from an ESBT are generally complex and difficult, and can increase taxable errors or the election may be disallowed if completed improperly. Most questions that pertain to ESBTs will be beyond the scope of the program. Answer only those that can be addressed by the information in the 1041 instructions.
- Estate/trust funds - when and how someone can have access to
- Form 3520, Annual Return to Report Transactions With Foreign Trusts and Receipt of Certain Foreign Gifts
- Form 3520-A, Annual Information of Foreign Trust With a U.S. Owner
- Form 706, United States Estate (and Generation-Skipping Transfer) Tax Return
- Form 709, United States Gift (and Generation-Skipping Transfer) Tax Return
- Form 990, Return of Organization Exempt From Income Tax series
- Form 1041-N, U.S. Income Tax Return for Electing Alaska Native Settlement (Tax Reform
- Ownership of assets and their valuation
- Rabbi Trusts – Taxability and establishment of the trust
- Tax prep software - questions

Rentals

- Basis calculation in complex situations
- Form 8582, Passive Activity Loss Limitations, parts unrelated to the taxpayer's rental property
- Line-by-line help with any form
- Material participation for the taxpayer calculation of

Exhibit 21.1.1-1 (Cont. 4) (06-02-2023)

Out-of-Scope Topics and Forms

Sale of Business/Depreciation

- Actual calculation of the basis of property, depreciation recapture or the gain (loss) from the sale or other disposition of business property. (The discussion of the formulas and rules for calculating basis, depreciation recapture or the gain/loss from the sale of business property is within scope.)
- Advising taxpayers about which method (e.g., installment sale, IRC 1031, etc.) is most advantageous for the prospective sale of business assets.
- Form 4562, Depreciation and Amortization (Including Information on Listed Property), line-by-line preparation.
- Form 4797, Sale of Business Property, line-by-line preparation.
- Form 6252, Installment Sale Income, line-by-line preparation.
- Form 8824, Like-Kind Exchanges, line-by-line preparation.
- Notice 2000-4, Calculation of Depreciation for Property Acquired in a Section 1031 (like-kind) Exchange
- IRC 1031 - Advising taxpayers on how to structure a transaction to meet the requirements of Section 1031 exchange (Explaining the statutory requirements of an IRC 1031 exchange is within scope.)
- IRC 1250 depreciation recapture using the applicable percentage to figure ordinary income because of other depreciation - calculation.
- IRC 179 - Advising taxpayers on what method of depreciation (including advice on electing the amount of IRC 179 deduction) is most advantageous.

Capital Gains and Losses

Note: CAS call sites answer all non-complex capital gains questions. However, do not complete complex calculations for the taxpayer such as calculating actual basis in complex situations.

- Digital Assets, also referred to as Virtual Currency or Cryptocurrency (e.g., Bitcoin, Ether)
- Mark-to-market transactions
- Day trading
- Stock Options (hedging transactions; notional principle contracts; puts, calls, and straddles; statutory/non-statutory employee stock options)
- Egg Donors (capital gain or self-employment?)
- IRC 1031 Like-Kind Exchange
- Opportunity Zones (Tax Reform)

21.1 Accounts Management and Compliance Services Operations

Exhibit 21.1.1-1 (Cont. 5) (06-02-2023)

Out-of-Scope Topics and Forms

Miscellaneous

- Form 23, Application for Enrollment to Practice Before the Internal Revenue Service
- Form 637, Application for Registration (For Certain Excise Tax Activities)
- Form 730, Monthly Tax Return for Wagers
- Form 1128, Application to Adopt, Change or Retain a Tax Year
- Form 4678A, Election to Be Treated as an Interest Charge DISC
- Form 4720, Return of Certain Excise Taxes on Charities and Other Persons Under Chapter 41 and 42 of IRC
- Form 5300, Application for Determination for Employee Benefit Plan
- Form 5300, *Schedule Q*, Nondiscrimination Requirements
- Form 5500, Annual Return/Report of Employee Benefit Plan, including all 5500 series and schedules
- Form 5695, Residential Energy Credits
- Form 6251, Alternative Minimum Tax - Individuals
- Form 8271, Investor Reporting of Tax Shelter Registration Number
- Form 8848, Consent to Extend the Time To Assess the Branch Profits Tax Under Regulations Section 1.884 - 2(a) and (c)
- Form 8994, Employer Credit for Paid Family and Medical Leave (Tax Reform)
- Sec 965, Transition Tax on Untaxed Foreign Earnings (Tax Reform)
- 529 Account Funding for Primary School Education (Tax Reform)
- Discharged Student Loans (Tax Reform)
- Excess Business Losses (Tax Reform)
- Health Savings Account (HSA)
- Legal Assessments
- General Rule for calculating taxation of distributions of pensions and annuities
- Qualified Bicycle Commuting Reimbursement (Tax Reform)
- Revenue Officers/Revenue Agents requesting account related inquiries, request technical support from their own BOD/functions.

Exception: ROs/RAs who need to request an Employer Identification Number (EIN) for a taxpayer, follow the instructions in IRM 21.7.13.3.8, Receiving EIN Applications From Field Compliance.

Exhibit 21.1.1-2 (10-03-2022)**Out-of-Scope Communications**

The information in this exhibit is for all assistors not receiving calls in the Default Screener application, who have determined that the caller's question is about an OOS Tax law topic as stated in IRM 21.1.1.3 (6), Customer Service Duties. The caller must be referred to the web site for information as OOS tax law questions are not to be answered or implied. Information provided to the caller must be limited to the resources available and basic directions for locating the information.

Initial response to the inquiry (or similar statement): "Thank you for calling us today about (paraphrase taxpayer's question). I'm sorry, but we do not provide live help on this topic. However, I can provide you resources available to help you."

Advise the taxpayer that the following resources are available (other proper resources may be provided):

- www.irs.gov - Click on **Help** at the top of the page and select the proper option.
- Publications can be accessed through the Forms and Instructions tab. Some examples are:
- Pub 17, Your Federal Income Tax for Individuals
- Pub 583, Starting a Business and Keeping Records
- Pub 15, (Circular E), Employer's Tax Guide
- Pub 510, Excise Tax
- Pub 559, Survivors, Executors and Administrators
- Circular 230 for Tax Professionals
- Access the Interactive Tax Assistant by entering "ITA" in the search box

If the caller seems resistant to using the available resources, the assistor may remind the caller that IRS.gov has easy to use tools to help answer tax questions such as the Interactive Tax Assistant designed to help find answers to tax questions quickly and easily. They can also enter their topic or question in the search box on the website.

For taxpayers who do not have internet access and would prefer to order forms and publications by phone, see IRM 21.3.6.4.1, Ordering Forms and Publications.

Close the call.

Additional information for the assistors:

Where do I look on the internet? When you first enter the website at www.irs.gov, a search box is available at the top right hand side. Enter your topic in the search box and click on the magnifying glass. Several options in the main body of text to help narrow your search are provided. On the home page, there are several tabs available to help you in your research (Make a Payment, Get Your Refund Status, Get Answers to Your Tax Questions, etc.).

